North Eastern Ontario Family and Children's Services

Financial Statements

March 31, 2026

Contents

For the year ended March 31, 2026

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 23, 2026

Mr. Cleo Charlebois
Executive Director

Mr. Paul Ethier
Director of Corporate Services

Independent Auditor's Report

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, 2026, 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, 2026, 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 the 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.

MNP LLP
2185 Riverside Dr., Timmins ON, P4R 0A1 T: 705.264.9484 F: 705.264.0788

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.

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

Timmins, Ontario
June 23, 2026

North Eastern Ontario Family and Children's Services
Statement of Financial Position
As at March 31, 2026

	2026	2025
Assets		
Current		
Cash	**-**	1,737,424
Accounts receivable *(Note 3)*	**342,960**	402,427
Prepaid expenses	**42,394**	17,950
Advances to related party *(Note 4)*	**-**	165
	385,354	2,157,966
Tangible capital assets *(Note 6)*	**19,247,731**	19,631,879
	19,633,085	21,789,845
Liabilities		
Current		
Bank indebtedness *(Note 7)*	**619,807**	-
Accounts payable and accruals *(Note 8)*	**2,966,584**	2,923,639
Due to Ministry *(Note 9)*	**-**	458,366
Deferred revenue *(Note 10)*	**322,736**	247,322
Advances from related party *(Note 4)*	**2,254**	-
Current portion of long-term debt *(Note 11)*	**1,027,784**	1,094,451
Current portion of capital lease obligations *(Note 12)*	**207,495**	149,008
	5,146,660	4,872,786
Long-term debt *(Note 11)*	**854,954**	1,388,294
Capital lease obligations *(Note 12)*	**182,369**	78,695
Deferred contributions related to capital assets *(Note 13)*	**5,827,686**	6,039,173
Asset retirement obligation *(Note 14)*	**47,000**	47,000
	12,058,669	12,425,948
Contingencies *(Note 15)*		
Net Assets		
Equity in capital assets *(Note 16)*	**11,147,442**	10,882,259
Unrestricted net deficit	**(3,573,026)**	(1,518,362)
	7,574,416	9,363,897
	19,633,085	21,789,845

Approved on behalf of the Board

L Cumming
Director

Don Anderson
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, 2026

	2026	2025
Revenue		
Grant revenue	**35,009,841**	35,273,825
Amortization of deferred contributions	**327,513**	316,063
Recoveries	**1,095,564**	907,227
Non-retainable revenue	**784,226**	745,767
	37,217,144	37,242,882
Expenses		
Amortization	**905,313**	896,190
Benefits	**5,330,036**	5,456,719
Boarding rates	**7,468,417**	4,499,407
Building occupancy	**1,729,751**	1,619,068
Financial assistance	**757,734**	805,306
Food	**29,392**	27,789
Health and related	**158,801**	160,279
Minor capital costs	**-**	25,452
Miscellaneous	**791,838**	784,117
Office administration	**316,116**	283,394
Personal needs	**401,094**	358,881
Professional fees - client	**386,166**	273,803
Professional fees - non-client	**150,916**	608,531
Program expenses	**149,461**	122,125
Promotion and publicity	**25,056**	23,339
Salaries	**18,902,243**	20,394,669
Technology	**464,462**	709,251
Training and recruitment	**167,585**	110,335
Travel	**733,890**	763,515
	38,868,271	37,922,170
Deficiency of revenue over expenses	**(1,651,127)**	(679,288)

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, 2026

	Equity in tangible capital assets	Unrestricted	2026	2025
Net assets, beginning of year	**10,882,259**	**(1,518,362)**	**9,363,897**	10,171,659
Deficiency of revenue over expenses *(Note 16)*	**(577,800)**	**(1,073,327)**	**(1,651,127)**	(679,288)
Net change in capital assets *(Note 16)*	**842,983**	**(842,983)**	**-**	-
Settlement of prior year funding	**-**	**(138,354)**	**(138,354)**	(128,474)
Net assets, end of year	**11,147,442**	**(3,573,026)**	**7,574,416**	9,363,897

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, 2026

	2026	*2025*
Cash provided by (used for) the following activities		
Operating		
Deficiency of revenue over expenses	**(1,651,127)**	(679,288)
Amortization of tangible capital assets	**905,313**	896,190
Amortization of deferred capital contributions	**(327,513)**	(316,063)
Adjustment to prior year funding	**(138,354)**	(128,474)
	(1,211,681)	(227,635)
Changes in working capital accounts		
Accounts receivable	**59,467**	109,317
Prepaid expenses	**(24,444)**	7,725
Accounts payable and accruals	**42,943**	(172,698)
Due to Ministry	**(458,366)**	-
Deferred revenue	**75,414**	(290,038)
Advances to related party	**2,419**	2,412
	(1,514,248)	(570,917)
Financing		
Repayment of long-term debt	**(600,007)**	(600,007)
Repayments of capital lease obligations	**(242,976)**	(218,964)
Deferred contributions received	**116,027**	778,848
	(726,956)	(40,123)
Capital activities		
Acquisition of tangible capital assets	**(116,027)**	(778,848)
Decrease in cash resources	**(2,357,231)**	(1,389,888)
Cash resources, beginning of year	**1,737,424**	3,127,312
Cash resources (deficiency), end of year	**(619,807)**	1,737,424
Supplementary cash flow information		
Interest paid on long-term debt and capital lease obligations	**104,330**	188,635

The accompanying notes are an integral part of these financial statements

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 tangible capital assets are recorded at cost. Contributed tangible 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 tangible 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.

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 tangible capital assets is deferred and is amortized to income on the same basis as the tangible 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, which includes recoveries and non-retainable revenue, 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 if 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.

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, 2026. 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

	2026	*2025*
HST recoverable	**176,950**	152,120
Receivable from Ministry	**-**	14,855
Other receivables	**166,010**	235,452
	342,960	402,427

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.

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.

	2026	*2025*
RESP	**1,010,980**	1,138,512
OCBe	**148,072**	139,949
Disability pension, death benefit and criminal injuries	**100,394**	89,376
UCCB	**116,269**	122,360
Other funds held for specific purposes	**5,909**	32,796
	1,381,624	1,522,993

6. Tangible capital assets

	Cost	***Accumulated amortization***	***2026 Net book value***	*2025 Net book value*
Land	**1,940,000**	**-**	**1,940,000**	1,940,000
Buildings	**24,992,770**	**9,562,227**	**15,430,543**	15,827,649
Building improvements	**1,559,357**	**657,482**	**901,875**	968,947
Communication, IT equipment and software	**3,267,349**	**2,454,167**	**813,182**	643,447
Furniture, fixtures, appliances and office equipment	**307,002**	**249,507**	**57,495**	75,013
Land improvements	**689,794**	**643,874**	**45,920**	107,796
Vehicles and mobile equipment	**82,489**	**23,773**	**58,716**	69,027
	32,838,761	**13,591,030**	**19,247,731**	19,631,879

Tangible capital assets included buildings, buildings improvements and a vehicle with a carrying value of $Nil (2025 - $309,545). No amortization of these assets were recorded in the prior year because they were under constructionand/or not in use.

Tangible capital assets includes communications equipment under capital lease with a gross cost of $853,880 (2025 - $448,743), and accumulated amortization of $294,075 (2025 - $157,060).

During the year, tangible capital assets were acquired at an aggregate cost of $521,164, (2025 - $778,848), of which $405,137 (2025 - $Nil) was acquired by means of capital leases, and $116,027 (2025 - $778,848) were acquired in cash.

7. Banking credit facilities

The Organization has an available an operating line of credit amounting to $1,500,000 (2025 - $1,500,000) which bears interest at prime minus 0.5% (2025 – prime minus 0.5%) with advances repayable on demand. At the year end, the Organization has drawn $388,422 (2025 - $Nil) on the operating line of credit.

The Organization also has available $100,000 (2025 - $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.

8. Accounts payable and accruals

	2026	2025
Trade payables and accruals	**879,352**	981,577
Accrued wages and other entitlements	**1,812,885**	1,656,882
Payroll remittances	**274,347**	285,180
	2,966,584	2,923,639

9. Due to Ministry

	2026	2025
MOH Children's Mental Health Core Services	**-**	458,366

10. Deferred revenue

	Balance, beginning of year	*Amounts received during the year*	*Less: Amount recognized as revenue during the year*	**2026**	2025
Child Abuse donations	**14,417**	**-**	**-**	**14,417**	14,417
CTRC - White	**6,540**	**-**	**-**	**6,540**	6,540
EarlyON	**18,051**	**8,385**	**(18,051)**	**8,385**	18,051
French Language	**493**	**-**	**-**	**493**	493
New Mentality Funding	**5,766**	**5,006**	**(5,766)**	**5,006**	5,766
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	**76,898**	**7,956**	**(12,116)**	**72,738**	76,898
Ministry of Health	**-**	**90,000**	**-**	**90,000**	-
	247,322	**111,347**	**(35,933)**	**322,736**	247,322

11. Long-term debt

	2026	2025
First mortgage, bearing interest at prime rate (2026 - 4.45%, 2025 - 4.95%) 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 2026 and was renewed after year end with the same terms. See security below.	**1,388,294**	1,921,634
First mortgage, bearing interest at prime rate (2026 - 4.45%, 2025 - 4.95%) 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 2026. See security below.	**494,444**	561,111
	1,882,738	2,482,745
Less: Current portion	**1,027,784**	1,094,451
	854,954	1,388,294

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:

	Principal
2027	1,027,784
2028	854,954
Total	1,882,738

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 fixed charge over 707 Ross Avenue East, Timmins, Ontario (removed in May 2026 upon renewal);
(ii) $800,000 first fixed charge over 68 Cedar Street, Schumacher, Ontario;
(iii) $3,250,000 first fixed charge over 29 Kolb Ave, Kapuskasing, Ontario;
(iv) $2,500,000 first fixed charge over 25 Paget Street, New Liskeard, Ontario; and
(v) $1,000,000 first fixed charge over 6 Tweedsmuir Rd, Kirkland Lake, Ontario.

(c) Assignment of rents/leases for 707 Ross Avenue East, Timmins, Ontario (removed in May 2026 upon renewal), 29 Kolb Ave, Kapuskasing, Ontario and 6 Tweedsmuir Rd, Kirkland Lake, Ontario.

12. Capital lease obligations

	2026	*2025*
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 $201,934 (2025 - $291,683), pledged as collateral.	**75,875**	227,703
Lenovo capital lease obligation payable in equal monthly instalments of $10,827 including interest at 6.172%, due August 2028, with computer equipment, having a net book value of $357,871, pledged as collateral.	**313,989**	-
	389,864	227,703
Less: Current portion	**207,495**	149,008
	182,369	78,695

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

2027	207,495
2028	129,926
2029	54,136
	391,557
Less: imputed interest	(1,693)
	389,864
Less: current portion	(207,495)
	182,369

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:

	2026	*2025*
Balance, beginning of year	**6,039,173**	5,576,387
Contributions received and used during the year	**116,027**	778,849
Amortization of deferred contributions related to capital assets	**(327,514)**	(316,063)
Balance, end of year	**5,827,686**	6,039,173

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 tangible capital assets

	2026	*2025*
Balance, beginning of year	**10,882,259**	10,643,415
Amortization of deferred capital contributions	**327,513**	316,063
Amortization of capital assets	**(905,313)**	(896,190)
Deficiency of revenue over expenses	**(577,800)**	(580,127)
Purchase of tangible capital assets	**521,164**	778,848
Amounts funded by deferred capital contributions	**(116,027)**	(778,848)
Amounts funded by capital lease obligations	**(405,137)**	-
Repayment of long term debt	**600,007**	600,007
Repayment of capital lease obligation	**242,976**	218,964
Net change in tangible capital assets	**842,983**	818,971
Balance, end of year	**11,147,442**	10,882,259

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:

2027	812,737
2028	715,863
2029	613,762
2030	535,095
2031	499,905
	3,177,362

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 $1,710,325 (2025 - $1,786,648) 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 $25,458 (2025 - $24,410).

19. Economic dependence

Approximately 97% (2025 - 96%) 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.

North Eastern Ontario Family and Children's Services
Schedule 1 - Schedule of Child Welfare Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**18,633,131**	18,841,711
Recoveries	**901,652**	904,844
Non-retainable revenue	**624,011**	545,456
	20,158,794	20,292,011
Expenses		
Benefits	**2,654,528**	2,826,715
Boarding rates	**6,166,470**	3,017,782
Building occupancy	**1,113,439**	1,139,732
Financial assistance	**757,734**	805,306
Health and related	**137,507**	144,944
Miscellaneous	**465,479**	445,138
Office administration	**155,565**	156,125
Personal needs	**368,633**	305,313
Professional fees - client	**159,720**	44,319
Professional fees - non-client	**71,323**	513,528
Program expenses	**18,843**	16,634
Promotion and publicity	**8,742**	15,156
Salaries	**9,378,493**	10,833,896
Technology	**244,096**	460,695
Training and recruitment	**44,839**	31,075
Travel	**487,675**	495,732
	22,233,086	21,252,090
Deficiency of revenue over expenses	**(2,074,292)**	(960,079)

North Eastern Ontario Family and Children's Services
Schedule 2 - Schedule of Transitional Aged Youth Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	*2025 (Unaudited)*
Revenue		
Grant revenue	**776,915**	1,088,034
Recoveries	**8,880**	-
	785,795	1,088,034
Expenses		
Boarding rates	**656,176**	1,054,875
Health and related	**419**	1,925
Personal needs	**1,059**	12,784
	657,654	1,069,584
Excess of revenue over expenses	**128,141**	18,450

Schedule 3 - Schedule of Child and Family Intervention Revenues and Expenses

For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**466,761**	466,761
Recoveries	**143**	5
Non-retainable revenue	**596**	531
	467,500	467,297
Expenses		
Allocated administration	**49,009**	49,010
Benefits	**89,942**	81,083
Building occupancy	**28,308**	24,901
Miscellaneous	**1,719**	2,007
Office administration	**1,475**	4,955
Personal needs	**-**	103
Professional fees - non-client	**5**	7
Program expenses	**2**	-
Promotion and publicity	**24**	16
Salaries	**292,941**	292,532
Technology	**3,449**	5,302
Training and recruitment	**533**	225
Travel	**93**	7,156
	467,500	467,297
Excess of revenue over expenses	**-**	-

Schedule 4 - Schedule of Intensive Treatment Services Revenues and Expenses

For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**3,354,951**	3,638,039
Recoveries	**99**	83,560
Non-retainable revenue	**3,396**	3,294
	3,358,446	3,724,893
Expenses		
Allocated administration	**336,339**	323,404
Benefits	**491,994**	494,147
Boarding rates	**92,049**	80,000
Building occupancy	**130,125**	121,649
Food	**29,392**	27,789
OITP rock funding expenses	**136,015**	558,004
Miscellaneous	**54,154**	55,933
Office administration	**16,542**	16,147
Personal needs	**227**	1,166
Professional fees - client	**8,856**	29,586
Professional fees - non-client	**7,267**	4,622
Program expenses	**5,697**	7,181
Promotion and publicity	**1,523**	720
Salaries	**1,924,704**	1,908,635
Technology	**57,876**	60,513
Training and recruitment	**13,675**	2,966
Travel	**36,310**	32,957
	3,342,745	3,725,419
Excess (deficiency) of revenue over expenses	**15,701**	(526)

North Eastern Ontario Family and Children's Services
Schedule 5 - Schedule of Crisis Services Revenues and Expenses
For the year ended March 31, 2026

	2026 **(Unaudited)**	*2025* *(Unaudited)*
Revenue		
Grant revenue	**626,666**	602,566
Recoveries	**60**	677
Non-retainable revenue	**1,664**	1,637
	628,390	604,880
Expenses		
Allocated administration	**65,799**	63,269
Benefits	**110,877**	108,302
Building occupancy	**29,893**	19,033
Miscellaneous	**5,715**	5,950
Office administration	**3,894**	3,589
Professional fees - non-client	**339**	462
Program expenses	**1,499**	181
Promotion and publicity	**144**	82
Salaries	**380,263**	385,160
Technology	**15,012**	9,463
Training and recruitment	**6,431**	1,524
Travel	**8,524**	7,865
	628,390	604,880
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 6 - Schedule of Tele-Psychiatry Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	*2025 (Unaudited)*
Revenue		
Grant revenue	**31,200**	30,000
Recoveries	**-**	2
Non-retainable revenue	**83**	81
	31,283	30,083
Expenses		
Allocated administration	**3,276**	3,150
Benefits	**1,391**	1,794
Building occupancy	**6,322**	281
Miscellaneous	**1**	-
Office administration	**26**	32
Professional fees - non-client	**-**	17,862
Promotion and publicity	**2**	1
Salaries	**4,856**	6,686
Technology	**15,154**	161
Training and recruitment	**2**	4
Travel	**253**	112
	31,283	30,083
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 7 - Schedule of Specialized Consultation/Assessment Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**168,172**	161,672
Recoveries	**6,708**	8,174
Non-retainable revenue	**6,487**	6,352
	181,367	176,198
Expenses		
Allocated administration	**17,658**	16,976
Benefits	**710**	2,453
Building occupancy	**44,943**	33,268
Miscellaneous	**6,039**	6,362
Office administration	**3,593**	1,460
Professional fees - client	**99,070**	101,634
Professional fees - non-client	**304**	415
Program expenses (recovery)	**-**	(2)
Promotion and publicity	**129**	61
Salaries	**1,460**	7,759
Technology	**6,264**	5,658
Training and recruitment	**690**	70
Travel	**507**	84
	181,367	176,198
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 8 - Schedule of Community Capacity Building Revenues and Expenses
For the year ended March 31, 2026

	2026 **(Unaudited)**	*2025* *(Unaudited)*
Revenue		
Grant revenue	**121,457**	121,457
Recoveries	**1**	-
	121,458	121,457
Expenses		
Allocated administration	**12,752**	12,753
Benefits	**20,514**	21,453
Miscellaneous	**3,006**	3,009
Office administration	**913**	646
Professional fees - non-client	**230**	313
Professional fees - client	**8,856**	-
Promotion and publicity	**27**	44
Salaries	**71,895**	79,791
Technology	**2,904**	3,072
Training and recruitment	**138**	296
Travel	**223**	80
	121,458	121,457
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, 2026

	2026 **(Unaudited)**	2025 (Unaudited)
Revenue		
Grant revenue	**298,638**	276,178
Recoveries	**2**	114
Non-retainable revenue	**587**	583
	299,227	276,875
Expenses		
Allocated administration	**31,357**	28,999
Benefits	**45,530**	46,663
Building occupancy	**8,878**	6,107
Miscellaneous	**2,973**	3,859
Office administration	**6,698**	1,233
Professional fees - non-client	**155**	211
Program expenses	**12,382**	12,518
Promotion and publicity	**29**	36
Salaries	**159,397**	171,527
Technology	**29,844**	3,947
Training and recruitment	**306**	102
Travel	**1,678**	1,673
	299,227	276,875
Excess of revenue over expenses	**-**	-

	2026 (Unaudited)	*2025 (Unaudited)*
Revenue		
Grant revenue	**1,780,797**	1,755,597
Recoveries	**230**	2,023
Non-retainable revenue	**5,896**	5,801
	1,786,923	1,763,421
Expenses		
Allocated administration	**191,708**	184,338
Benefits	**311,739**	312,980
Building occupancy	**87,597**	56,855
Miscellaneous	**27,794**	28,714
Office administration	**12,785**	12,004
Professional fees - non-client	**1,731**	2,359
Professional fees - client	**8,856**	-
Program expenses	**4,430**	225
Promotion and publicity	**743**	439
Salaries	**1,057,722**	1,108,886
Technology	**36,392**	31,826
Training and recruitment	**19,491**	4,649
Travel	**25,935**	20,146
	1,786,923	1,763,421
Excess of revenue over expenses	**-**	-

	2026 **(Unaudited)**	*2025* *(Unaudited)*
Revenue		
Grant revenue	**1,861,705**	1,827,605
Recoveries	**5,355**	3,727
Non-retainable revenue	**18,518**	20,034
	1,885,578	1,851,366
Expenses		
Allocated administration	**199,574**	191,899
Benefits	**299,332**	293,064
Building occupancy	**148,605**	150,074
Minor capital costs (recovery)	**-**	(3)
Miscellaneous	**60,456**	60,790
Office administration	**19,728**	18,184
Professional fees - client	**10,103**	-
Professional fees - non-client	**4,061**	5,533
Program expenses	**6,551**	1,958
Promotion and publicity	**3,655**	835
Salaries	**1,012,382**	1,038,153
Technology	**67,591**	62,220
Training and recruitment	**31,850**	7,338
Travel	**21,690**	21,321
	1,885,578	1,851,366
Excess of revenue over expenses	**-**	-

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, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**189,868**	182,968
Recoveries	**548**	521
Non-retainable revenue	**913**	898
	191,329	184,387
Expenses		
Allocated administration	**19,936**	19,212
Benefits	**22,556**	29,742
Building occupancy	**32,362**	6,829
Miscellaneous	**2,897**	3,320
Office administration	**4,196**	1,093
Professional fees - non-client	**175**	238
Professional fees - client	**8,856**	-
Program expenses	**81**	69
Promotion and publicity	**74**	42
Salaries	**79,421**	109,597
Technology	**18,471**	3,403
Training and recruitment	**358**	9,273
Travel	**1,946**	1,567
	191,329	184,385
Excess of revenue over expenses	**-**	2

North Eastern Ontario Family and Children's Services
Schedule 13 - Schedule of Service Coordination Process Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**1,352,733**	1,300,633
Recoveries	**350**	1,051
Non-retainable revenue	**6,700**	6,718
	1,359,783	1,308,402
Expenses		
Allocated administration	**142,036**	136,566
Benefits	**221,466**	214,485
Building occupancy	**110,309**	86,089
Miscellaneous	**28,062**	28,734
Office administration	**12,651**	9,808
Professional fees - non-client	**1,881**	2,563
Program expenses	**14,362**	4,106
Promotion and publicity	**808**	380
Salaries	**751,909**	772,844
Technology	**51,403**	35,952
Training and recruitment	**10,005**	2,472
Travel	**15,071**	14,402
	1,359,963	1,308,401
Excess (deficiency) of revenue over expenses	**(180)**	1

North Eastern Ontario Family and Children's Services
Schedule 14 - Schedule of Targeted Prevention Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**166,369**	159,969
Recoveries	**20**	139
Non-retainable revenue	**1,106**	1,089
	167,495	161,197
Expenses		
Allocated administration	**17,468**	16,797
Benefits	**26,590**	24,506
Building occupancy	**19,510**	22,524
Miscellaneous	**3,008**	3,090
Office administration	**2,887**	1,001
Professional fees - non-client	**195**	265
Program expenses	**282**	4
Promotion and publicity	**82**	39
Salaries	**90,290**	86,863
Technology	**4,328**	4,151
Training and recruitment	**1,335**	554
Travel	**1,520**	1,401
	167,495	161,195
Excess of revenue over expenses	**-**	2

North Eastern Ontario Family and Children's Services

Schedule 15 - Schedule of Family/Caregiver Supports Revenues and Expenses

For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**761,016**	731,716
Recoveries	**170**	576
Non-retainable revenue	**9,846**	9,734
	771,032	742,026
Expenses		
Allocated administration	**79,906**	76,830
Benefits	**124,827**	112,404
Building occupancy	**76,659**	72,260
Miscellaneous	**25,663**	26,124
Office administration	**9,874**	6,840
Professional fees - client	**-**	9,143
Professional fees - non-client	**1,756**	2,393
Program expenses	**1,125**	8
Promotion and publicity	**754**	332
Salaries	**427,639**	403,899
Technology	**10,958**	24,787
Training and recruitment	**5,840**	1,354
Travel	**6,031**	5,645
	771,032	742,019
Excess of revenue over expenses	**-**	7

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, 2026

	2026 **(Unaudited)**	2025 (Unaudited)
Revenue		
Grant revenue	**541,500**	364,892
Expenses		
Boarding rates	**522,622**	346,750
Health and related	**20,875**	13,410
	543,497	360,160
Excess (deficiency) of revenue over expenses	**(1,997)**	4,732

North Eastern Ontario Family and Children's Services
Schedule 17 - Schedule of Other ASD Supports Revenues and Expenses
For the year ended March 31, 2026

	2026 **(Unaudited)**	2025 (Unaudited)
Revenue		
Grant revenue	**99,721**	99,750
Recoveries	**-**	2
Non-retainable revenue	**40**	39
	99,761	99,791
Expenses		
Allocated administration	**10,470**	10,474
Benefits	**18,189**	16,846
Building occupancy	**219**	213
Miscellaneous	**2,409**	2,456
Office administration	**32**	34
Professional fees - non-client	**5**	7
Promotion and publicity	**10**	7
Salaries	**64,945**	66,991
Technology	**3,349**	240
Training and recruitment	**99**	11
Travel	**34**	796
	99,761	98,075
Excess of revenue over expenses	**-**	1,716

Schedule 18 - Schedule of ASD Respite Services Revenues and Expenses

For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**97,689**	97,660
Expenses		
Allocated administration	**10,257**	10,254
Professional fees - client	**81,850**	89,122
	92,107	99,376
Excess (deficiency) of revenue over expenses	**5,582**	(1,716)

North Eastern Ontario Family and Children's Services
Schedule 19 - Schedule of System MGMT/MOMH Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**273,945**	263,445
Recoveries	**44**	70
	273,989	263,515
Expenses		
Allocated administration	**28,764**	27,662
Benefits	**41,450**	46,479
Building occupancy	**12,923**	1,355
Miscellaneous	**87**	126
Office administration	**2,058**	505
Promotion and publicity	**15**	9
Salaries	**180,869**	186,219
Technology	**3,225**	820
Training and recruitment	**-**	3
Travel	**4,598**	335
	273,989	263,513
Excess of revenue over expenses	**-**	2

North Eastern Ontario Family and Children's Services
Schedule 20 - Schedule of New Mentality Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**12,009**	8,821
Expenses		
Program expenses	**12,009**	8,821
Excess of revenue over expenses	**-**	-

Schedule 21 - Schedule of Educational Liaison Revenues and Expenses

For the year ended March 31, 2026

	2026 **(Unaudited)**	*2025 (Unaudited)*
Revenue		
Grant revenue	**128,772**	92,625
Expenses		
Allocated administration	**13,521**	9,726
Boarding rates	**31,100**	-
Benefits	**18,114**	17,088
Office administration	**325**	235
Promotion and publicity	**5**	3
Salaries	**64,295**	64,573
Technology	**1,236**	669
Training and recruitment	**64**	31
Travel	**112**	300
	128,772	92,625
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 22 - Schedule of Community Support Team Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**467,191**	468,000
Recoveries	**4,773**	847
Non-retainable revenue	**19**	18
	471,983	468,865
Expenses		
Allocated administration	**49,055**	49,140
Benefits	**78,930**	70,540
Building occupancy	**1,067**	4,228
Miscellaneous	**9,451**	9,537
Office administration	**3,684**	3,259
Personal needs	**32**	1,470
Professional fees - non-client	**708**	965
Program expenses	**686**	277
Promotion and publicity	**88**	140
Salaries	**288,073**	287,763
Technology	**8,617**	10,557
Training and recruitment	**2,198**	626
Travel	**29,394**	30,363
	471,983	468,865
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 23 - Schedule of Non-Residential Attendance Centre (Pilot) Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**958,154**	949,793
Recoveries	**669**	635
Non-retainable revenue	**7,591**	7,801
	966,414	958,229
Expenses		
Allocated administration	**100,606**	99,728
Benefits	**142,118**	132,880
Building occupancy	**117,161**	124,937
Miscellaneous	**18,297**	18,594
Office administration	**17,962**	13,665
Personal needs (recovery)	**-**	(617)
Professional fees - non-client	**1,357**	1,849
Program expenses	**13,234**	11,117
Promotion and publicity	**171**	270
Salaries	**496,797**	464,430
Technology	**30,839**	35,566
Training and recruitment	**2,472**	8,007
Travel	**25,400**	47,803
	966,414	958,229
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 24 - Schedule of Youth Mental Health Court Worker Revenues and Expenses
For the year ended March 31, 2026

	2026 **(Unaudited)**	2025 (Unaudited)
Revenue		
Grant revenue	**46,206**	45,397
Recoveries	**-**	29
Non-retainable revenue	**1,230**	1,212
	47,436	46,638
Expenses		
Allocated administration	**4,851**	4,767
Benefits	**8,744**	8,626
Building occupancy	**1,819**	4,358
Miscellaneous	**1,116**	1,069
Office administration	**438**	480
Professional fees - non-client	**80**	109
Promotion and publicity	**10**	16
Salaries	**28,518**	25,417
Technology	**482**	1,264
Training and recruitment	**843**	11
Travel	**535**	521
	47,436	46,638
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 25 - Schedule of Restorative Justice Demo Project Revenues and Expenses
For the year ended March 31, 2026

	2026 **(Unaudited)**	2025 (Unaudited)
Revenue		
Grant revenue	**66,080**	74,053
Recoveries	**69**	2,684
Non-retainable revenue	**1,288**	1,266
	67,437	78,003
Expenses		
Allocated administration	**7,833**	7,776
Benefits	**10,514**	13,448
Building occupancy	**5,937**	6,512
Miscellaneous	**1,348**	1,344
Office administration	**370**	383
Professional fees - non-client	**100**	136
Program expenses	**1**	-
Promotion and publicity	**13**	20
Salaries	**35,535**	45,735
Technology	**4,514**	2,044
Training and recruitment	**345**	74
Travel	**927**	531
	67,437	78,003
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 26 - Schedule of Anger Management/Violence Revenues and Expenses
For the year ended March 31, 2026

	2026 **(Unaudited)**	*2025* *(Unaudited)*
Revenue		
Grant revenue	**126,614**	126,614
Recoveries	**1**	1
	126,615	126,615
Expenses		
Allocated administration	**13,294**	13,294
Benefits	**23,419**	24,252
Building occupancy	**235**	233
Miscellaneous	**2,464**	2,487
Office administration	**368**	302
Professional fees - non-client	**185**	252
Program expenses (recovery)	**3**	(1)
Promotion and publicity	**23**	37
Salaries	**82,830**	82,837
Technology	**3,049**	2,369
Training and recruitment	**129**	18
Travel	**616**	535
	126,615	126,615
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 27 - Schedule of EarlyON - North Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**195,932**	153,343
Non-retainable revenue	**1,142**	1,123
	197,074	154,466
Expenses		
Allocated administration	**17,000**	17,000
Benefits	**27,229**	16,646
Building occupancy	**21,143**	21,428
Miscellaneous	**6,924**	851
Office administration	**2,428**	3,249
Professional fees - non-client	**65**	88
Program expenses	**4,810**	13,777
Promotion and publicity	**13**	16
Salaries	**107,958**	71,373
Technology	**5,249**	9,605
Training and recruitment	**130**	89
Travel	**183**	344
	193,132	154,466
Excess of revenue over expenses	**3,942**	-

North Eastern Ontario Family and Children's Services
Schedule 28 - Schedule of EarlyON - Central Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**199,556**	255,401
Recoveries	**402**	521
Non-retainable revenue	**3,156**	2,970
	203,114	258,892
Expenses		
Allocated administration	**17,000**	17,000
Benefits	**36,835**	43,144
Building occupancy	**23,558**	19,806
Miscellaneous	**4,054**	10,140
Office administration	**1,742**	1,896
Professional fees - non-client	**773**	1,054
Program expenses	**8,434**	8,799
Promotion and publicity	**83**	175
Salaries	**106,238**	143,180
Technology	**8,048**	11,654
Training and recruitment	**216**	1,763
Travel	**75**	281
	207,056	258,892
Deficiency of revenue over expenses	**(3,942)**	-

North Eastern Ontario Family and Children's Services
Schedule 29 - Schedule of Crown Ward Education Champion Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**75,000**	67,177
Expenses		
Allocated administration	**7,500**	7,500
Benefits	**8,934**	8,422
Miscellaneous	**1,000**	1,147
Building occupancy	**2,500**	-
Office administration	**9,449**	431
Program expenses	**3,051**	3,287
Promotion and publicity	**2,500**	-
Salaries	**31,066**	31,578
Technology	**1,500**	1,395
Training and recruitment	**-**	3
Travel	**7,500**	16,174
	75,000	69,937
Excess (deficiency) of revenue over expenses	**-**	(2,760)

North Eastern Ontario Family and Children's Services

Schedule 30 - Schedule of Supervised Access Program Revenues and Expenses

For the year ended March 31, 2026

	2026 **(Unaudited)**	2025 (Unaudited)
Revenue		
Grant revenue	**401,920**	401,920
Recoveries	**1,919**	1,331
Non-retainable revenue	**6,491**	6,614
	410,330	409,865
Expenses		
Allocated administration	**34,084**	42,202
Benefits	**41,507**	35,612
Building occupancy	**55,875**	52,328
Miscellaneous	**6,012**	6,313
Office administration	**2,393**	2,399
Professional fees - non-client	**459**	625
Program expenses (recovery)	**7,660**	(45)
Promotion and publicity	**62**	94
Salaries	**169,048**	152,542
Technology	**7,848**	18,855
Training and recruitment	**1,005**	412
Travel	**4,535**	11,751
	330,488	323,088
Excess of revenue over expenses	**79,842**	86,777

North Eastern Ontario Family and Children's Services
Schedule 31 - Schedule of MAG Restorative Justice Revenues and Expenses
For the year ended March 31, 2026

	2026 ***(Unaudited)***	*2025* *(Unaudited)*
Revenue		
Grant revenue	**77,093**	77,480
Recoveries	**1**	46
Non-retainable revenue	**1,387**	1,363
	78,481	78,889
Expenses		
Allocated administration	**7,200**	8,135
Benefits	**11,925**	14,392
Building occupancy	**4,369**	4,940
Miscellaneous	**1,216**	1,178
Office administration	**369**	392
Professional fees - non-client	**90**	122
Program expenses	**101**	-
Promotion and publicity	**12**	18
Salaries	**40,295**	48,116
Technology	**11,942**	1,257
Training and recruitment	**612**	9
Travel	**350**	330
	78,481	78,889
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 32 - Schedule of Brighter Futures - Timiskaming and Cochrane District - CAPC Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**588,000**	588,000
Recoveries	**2,546**	7,055
Non-retainable revenue	**9,000**	9,000
	599,546	604,055
Expenses		
Allocated administration	**32,943**	32,943
Benefits	**84,052**	86,704
Building occupancy	**86,191**	95,060
Miscellaneous	**9,859**	10,748
Office administration	**4,447**	4,372
Professional fees - non-client	**743**	1,013
Program expenses	**29,363**	31,864
Promotion and publicity	**122**	284
Salaries	**324,878**	310,400
Technology	**8,380**	10,684
Training and recruitment	**476**	804
Travel	**18,092**	19,179
	599,546	604,055
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 33 - Schedule of Brighter Futures - Timiskaming - CPNP Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	*2025 (Unaudited)*
Revenue		
Grant revenue	**89,094**	89,094
Recoveries	**1**	-
Non-retainable revenue	**4,000**	-
	93,095	89,094
Expenses		
Allocated administration	**4,500**	4,500
Benefits	**18,687**	18,417
Building occupancy	**7,826**	4,047
Miscellaneous	**663**	1,682
Office administration	**617**	749
Professional fees - non-client	**205**	279
Program expenses	**1,720**	1,349
Promotion and publicity	**23**	39
Salaries	**56,142**	56,146
Technology	**2,337**	1,419
Training and recruitment	**58**	436
Travel	**317**	31
	93,095	89,094
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 34 - Schedule of Major Capital Projects Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	2025 (Unaudited)
Revenue		
Grant revenue	**91,013**	644,303
Expenses		
Minor capital costs	**91,013**	644,303
Excess of revenue over expenses	**-**	-

	2026 **(Unaudited)**	*2025* *(Unaudited)*
Revenue		
Non-retainable revenue	**25,193**	38,663
Expenses		
Personal needs	**25,193**	38,663
Excess of revenue over expenses	**-**	-

North Eastern Ontario Family and Children's Services
Schedule 36 - Schedule of Administration Revenues and Expenses
For the year ended March 31, 2026

	2026 (Unaudited)	*2025 (Unaudited)*
Revenue		
Recoveries	**160,920**	148,395
Non-retainable revenue	**43,887**	73,492
	204,807	221,887
Expenses		
Allocated administration	**(1,525,696)**	(1,485,302)
Benefits	**323,569**	333,431
Building occupancy	**159,909**	140,028
Miscellaneous	**39,973**	43,413
Office administration	**17,509**	17,923
Professional fees - non-client	**20,347**	31,263
Promotion and publicity	**5,169**	4,027
Salaries	**1,078,934**	1,063,755
Technology	**37,048**	44,715
Training and recruitment	**14,279**	4,538
Travel	**33,766**	24,096
	204,807	221,887
Excess of revenue over expenses	**-**	-