

Regent Park Community Health
Centre

Financial Statements

March 31, 2024

Regent Park Community Health Centre

Financial Statements

March 31, 2024

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June 26, 2024

Independent Auditor's Report

To the Board of Directors of Regent Park Community Health Centre

Qualified Opinion

We have audited the accompanying financial statements of Regent Park Community Health Centre which are comprised of the statement of financial position as at March 31, 2024, and the statements of changes in net assets, operations, expenditures and cash flows and supplemental financial information for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Regent Park Community Health Centre as at March 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Regent Park Community Health Centre derives a portion of its revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Centre. Therefore, we were not able to determine whether any adjustments might be necessary to receipts, excess of receipts over expenditures, and cash flows from operations for the years ended March 31, 2024 and 2023, current assets as at March 31, 2024 and 2023, and net assets as at April 1 and March 31 for both the 2024 and 2023 years.

The audit opinion on the financial statements as at and for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

As more fully described in note 2 of the financial statements, Regent Park Community Health Centre accounts for vacation pay on a cash basis. In this respect, the financial statements are not in accordance with Canadian accounting standards for not-for-profit organizations. The effect of the departure from accounting standards for not-for-profit organizations for vacation pay is outlined in note 2 to the financial statements.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of Regent Park Community Health Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter

The financial statements for the year ended March 31, 2023 were audited by another firm of Chartered Professional Accountants who expressed a qualified opinion in their report dated June 28, 2023.

Roger Chaplin CPA, CA LPA MA (Oxon) Gail Bergman CPA, CA LPA B Comm

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

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

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

Those charged with governance are responsible for overseeing Regent Park Community Health Centre's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Regent Park Community Health Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Regent Park Community Health Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to 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 Regent Park Community Health Centre to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chaplin + Co. LLP
Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario

Regent Park Community Health Centre

Statement of Financial Position

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	Notes	General Fund	Capital Fund	Internally Restricted Project Funds	Year ended March 31	
					2024	2023
Assets						
Current						
Cash	3	\$ 5,540,431	\$ -	\$ -	\$ 5,540,431	\$ 4,746,119
Harmonized Sales Tax rebate receivable		190,169	-	-	190,169	236,943
Due to (from) funds		(3,361,318)	-	3,361,318	-	-
Accounts receivable	4	1,063,752	-	-	1,063,752	419,931
Prepaid expenses		147,017	-	-	147,017	37,118
		<u>3,580,051</u>	<u>-</u>	<u>3,361,318</u>	<u>6,941,369</u>	<u>5,440,111</u>
Investments	5	1,448,094	-	-	1,448,094	1,421,608
Capital assets	6	-	2,163,481	-	2,163,481	2,475,149
		<u>\$ 5,028,145</u>	<u>\$ 2,163,481</u>	<u>\$ 3,361,318</u>	<u>\$ 10,552,944</u>	<u>\$ 9,336,868</u>
Liabilities						
Current						
Accounts payable and accrued liabilities		\$ 1,208,087	\$ -	\$ -	\$ 1,208,087	\$ 417,575
Deferred revenue	7	827,103	-	-	827,103	721,499
Due to Ontario Health - Toronto Region - Core Operations	8	488,854	-	-	488,854	239,203
Due to Ministry of Health - Consumption and Treatment Services	9	460,108	-	-	460,108	461,029
Due to other funders		16,515	-	-	16,515	-
Due to City of Toronto - EarlyON	10	79,188	-	-	79,188	75,314
Due to City of Toronto - Innovation	10	2,518	-	-	2,518	-
		<u>3,082,373</u>	<u>-</u>	<u>-</u>	<u>3,082,373</u>	<u>1,914,620</u>
Net assets						
General Fund		1,945,772	-	-	1,945,772	1,822,820
Capital Fund		-	2,163,481	-	2,163,481	2,475,149
Internally Restricted Project Funds		-	-	3,361,318	3,361,318	3,124,279
		<u>1,945,772</u>	<u>2,163,481</u>	<u>3,361,318</u>	<u>7,470,571</u>	<u>7,422,248</u>
		<u>\$ 5,028,145</u>	<u>\$ 2,163,481</u>	<u>\$ 3,361,318</u>	<u>\$ 10,552,944</u>	<u>\$ 9,336,868</u>

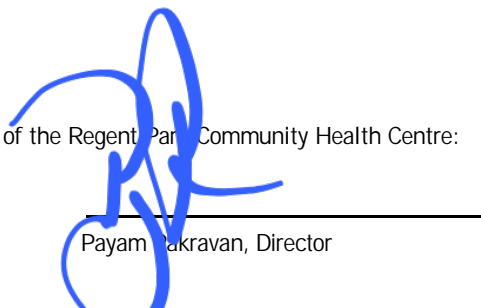
Commitments (note 11)
Contingencies (note 13)

See accompanying notes

Approved on behalf of the Board of Directors of the Regent Park Community Health Centre:



Edward McDonnell, Board Chair



Payam Bakravan, Director

Regent Park Community Health Centre

Statement of Changes in Net Assets

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Year ended March 31, 2024

	General Fund	Capital Fund	Internally Restricted Project Funds	Total
Fund balance, beginning of year	\$ 1,822,820	\$ 2,475,149	\$ 3,124,279	\$ 7,422,248
Excess of receipts over expenditures before funds transferred	122,952	(311,668)	237,039	48,323
Fund balance, end of year	<u>\$ 1,945,772</u>	<u>\$ 2,163,481</u>	<u>\$ 3,361,318</u>	<u>\$ 7,470,571</u>

Year ended March 31, 2023

	General Fund	Capital Fund	Internally Restricted Project Funds	Total
Fund balance, beginning of year	\$ 2,075,305	\$ 2,494,787	\$ 2,962,073	\$ 7,532,165
Excess of receipts over expenditures	(40,495)	(318,586)	296,454	(62,627)
Transfer between funds	(211,990)	346,238	(134,248)	-
Additional repayments of prior year funding	-	(47,290)	-	(47,290)
Fund balance, end of year	<u>\$ 1,822,820</u>	<u>\$ 2,475,149</u>	<u>\$ 3,124,279</u>	<u>\$ 7,422,248</u>

See accompanying notes

Regent Park Community Health Centre

Statement of Operations

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	General Fund	Capital Fund	Internally Restricted Project Funds	Year ended March 31	
				2024	2023
Receipts					
Ontario Health - Toronto Region	\$ 9,419,776	\$ -	\$ -	\$ 9,419,776	\$ 9,311,439
Ministry of Health	1,254,710	-	-	1,254,710	1,452,704
Health Canda	702,960	-	-	702,960	477,744
Employment and Social Development	938,995	-	-	938,995	771,915
EarlyON	1,148,959	-	-	1,148,959	1,039,504
Other Government funding	1,168,264	-	-	1,168,264	1,391,022
Foundations and other not-for-profit organizations	1,999,830	-	-	1,999,830	1,973,779
Other	325,924	-	638,963	964,887	1,226,132
	<u>16,959,418</u>	<u>-</u>	<u>638,963</u>	<u>17,598,381</u>	<u>17,644,239</u>
Expenditures (page 6)	<u>16,390,528</u>	<u>311,668</u>	<u>401,924</u>	<u>17,104,120</u>	<u>17,541,742</u>
Excess of receipts over expenditures before funds transferred	568,890	(311,668)	237,039	494,261	102,497
Amount refundable to Ontario Health-Toronto Region	(249,651)	-	-	(249,651)	(1,724)
Amount refundable to the Ministry of Health	(164,592)	-	-	(164,592)	(163,400)
Surplus repaid to Public Health Agency	(29,003)	-	-	(29,003)	-
Surplus repaid to Other Funders	(2,692)	-	-	(2,692)	-
Excess of receipts over expenditures (expenditures over receipts)	<u>\$ 122,952</u>	<u>\$ (311,668)</u>	<u>\$ 237,039</u>	<u>\$ 48,323</u>	<u>\$ (62,627)</u>

See accompanying notes

Regent Park Community Health Centre

Statement of Expenditures

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	General Fund	Capital Fund	Internally Restricted Project Funds	Year ended March 31	
				2024	2023
Expenditures					
Salaries	\$ 10,229,472	\$ -	\$ 276,387	\$ 10,505,859	\$ 10,145,422
Benefits	2,301,525	-	62,195	2,363,720	2,305,869
Buildings and grounds	790,504	-	-	790,504	822,659
IT network/computer expenses	64,611	-	-	64,611	407,984
Medical supplies	160,172	-	-	160,172	119,076
Resources/materials	126,368	-	-	126,368	307,965
Telephone	136,882	-	740	137,622	132,823
Purchased services	192,829	-	-	192,829	271,678
Non-insured program (specialist/diagnostics)	50,000	-	-	50,000	23,358
Consulting fees	18,605	-	-	18,605	39,258
Staff development	48,219	-	-	48,219	48,692
Insurance	12,540	-	-	12,540	32,356
Legal and audit	109,901	-	-	109,901	62,168
General and admin	23,414	-	3,541	26,955	29,063
Printing and copying	118,803	-	-	118,803	169,474
Additional operating - Pay Equity	31,953	-	-	31,953	31,953
Access to Health Card Project	172,360	-	-	172,360	172,360
Fundholding	125,463	-	-	125,463	142,657
Scarborough Homeless Project Program	135,501 932,573	- -	- 59,061	135,501 991,634	123,524 1,169,117
Volunteer Recognition	17,672	-	-	17,672	22,393
TTC and school supplies	48,372	-	-	48,372	63,176
Administration	246,496	-	-	246,496	327,415
Graduation and convocation expenses	9,404	-	-	9,404	3,252
Honoraria	10,336	-	-	10,336	33,069
Memberships and accreditation	-	-	-	-	1,000
Miscellaneous	274,274	-	-	274,274	212,665
Outreach	2,279	-	-	2,279	2,730
Amortization	-	311,668	-	311,668	318,586
	<u>\$ 16,390,528</u>	<u>\$ 311,668</u>	<u>\$ 401,924</u>	<u>\$ 17,104,120</u>	<u>\$ 17,541,742</u>

See accompanying notes

	Year ended March 31	
	2024	2023
Cash flows from (used by) operating activities		
Excess of receipts over expenditures (expenditures over) receipts) after funds transferred	\$ 48,323	\$ (62,627)
Adjustment for non-cash item:		
Unrealized gain on investments	(2,380)	47,291
Amortization	311,668	318,586
	<u>357,611</u>	<u>303,250</u>
Changes in non-cash working capital:		
Harmonized Sales Tax rebate receivable	46,774	(30,265)
Amounts receivable	(643,821)	84,032
Prepaid expenses	(109,899)	78,185
Accounts payable and accrued liabilities	790,512	27,991
Deferred revenue	105,604	(39,196)
Due to Ontario Health - Toronto Region - Core Operations	249,651	1,724
Due to Ministry of Health - Consumption and Treatment Service	(921)	163,400
Due to other funders	16,515	-
Due to City of Toronto - EarlyON	3,874	75,314
Due to City of Toronto - Innovation	2,518	-
	<u>818,418</u>	<u>664,435</u>
Investing activities		
Purchase of capital assets	-	(298,948)
Purchase of investments	(24,106)	(14,392)
	<u>(24,106)</u>	<u>(313,340)</u>
Net increase in cash during the year	<u>794,312</u>	<u>351,095</u>
Cash, beginning of year	<u>4,746,119</u>	<u>4,395,024</u>
Cash, end of year	<u>\$ 5,540,431</u>	<u>\$ 4,746,119</u>

See accompanying notes

Regent Park Community Health Centre

Notes to the Financial Statements
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The Regent Park Community Health Centre (the Community Health Centre), which was incorporated as a not-for-profit corporation under the laws of Ontario on February 15, 1973, is a community-based organization that provides a wide range of services and initiatives including primary health care, health promotion, service integration and community capacity building. Its services and programs are designed to respond to the unique needs of the communities it works with and the barriers to health and access to services that impact them. Those barriers may be economic, social, cultural, linguistic or related to mental health or substance use. Its work includes both ameliorating the negative health impacts of social inequities and promoting policy and system change to improve health and wellbeing.

The Community Health Centre also delivers a range of programs focused on Children, Youth and Families. The Pathways to Education program aims to provide community, advocacy, social, financial, and academic supports to youth in the Regent Park area to enable them to successfully complete high school. The EarlyON program is a primary prevention program that promotes social, emotional, behavioural, physical and cognitive development of children from 0 to 6 years old and strengthens parents' and caregivers' capacity and the community around them.

The Community Health Centre receives funding from a variety of sources primarily from Ontario Health Toronto Region (OHTN) for the core operations of the health centre and the Ministry of Health for the Consumption and Treatment Services. Any excess of receipts over expenditures from the Ministry of Health and OHTN funding in the year are refundable.

Effective April 1, 1980 the Community Health Centre received its charitable status and as such is exempt from income taxes.

1. Significant accounting policies

Basis of presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations except for accrued vacation (note 2). The following are the significant accounting policies:

Fund accounting

The Community Health Centre follows the restricted fund method of accounting as follows:

General Fund

The fund accounts for the Community Health Centre delivery of Core Operations, the Consumption and Treatment services, the Greater Toronto CHC Network, the Primary Health Care, the HIV/AIDS Project Funds and Health Promotion and Community Services.

Capital Fund

The Capital fund reflects the net amounts invested in property and equipment. The majority of the acquisitions were funded by Ontario Health - Toronto Region. The amortization based on the useful life of the assets is also reflected in this fund.

Internally Restricted Project Funds

Growth and Development

This fund represents the excess of receipts over expenditures for non-Ontario Health - Toronto Region grant projects for which the Community Health Centre has gained approval to retain the surpluses. The funds are directed towards specific projects identified from the Community Health Centre's goals and objectives and for which other funding sources cannot be found. These funds can only be used upon approval from the Board.

1. Significant accounting policies (continued)

Internally Restricted Project Funds (continued)

Donations

Donations of a general and designated nature given in support of the Community Health Centre's programs

General Administration

This fund was established for administrative charges to the various programs.

Revenue recognition

Restricted contributions related to general operations are recognized as receipts of the General Fund in the year in which the related expenditures are incurred. All other restricted contributions are recognized as receipts of the appropriate restricted fund.

Unrestricted contributions are recognized as receipts of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and expenditures during the reporting period. Such estimates include the carrying amount of capital assets, allowance for doubtful accounts and accrued liabilities. Actual results could differ from those estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in net assets in the period in which they become known to the Community Health Centre.

Capital assets

Capital assets are stated at cost. Amortization, is based on the estimated useful lives of the assets and is provided on a straight-line method over the following years:

Building	25 years
Furniture and fixtures	5 years
Computer hardware	3 years
Medical equipment	5 years

The Community Health Centre tests for impairment whenever events or changes in circumstances indicate that the carrying value amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected undiscounted future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent that the carrying value exceeds its fair value.

There were no impairment indicators in 2024.

Vacation Pay

The Community Health Centre accounts for vacation pay on a cash basis as described in note 2 of the financial statements.

1. Significant accounting policies (continued)

Allocation of expenses

The Community Health Centre allocates administration costs to various programs for general expenses such as audit fees, bank fees, telephone costs, repairs and maintenance, some contracted out costs, insurance, information technology maintenance, legal fees, rent, office costs, internet fees and other general overhead type costs. Also included in administration allocations are management and administrative staff wages and benefits for those not working on a specific program but for the Community Health Centre overall. The allocation is based on an estimate of the percentage usage of administrative costs and personnel used by a program limited to a maximum percentage allowed by each program funder.

Contributed Services

The Community Health Centre benefits substantially from volunteer time. However, the value of volunteer services is not recognized in these financial statements due to the difficulty in determining their fair value.

Measurement of financial instruments

The Community Health Centre initially measures its financial assets and liabilities at fair value. The Community Health Centre subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments which are measured at fair value. Changes in fair value are recognized in the Statement of Operations.

Financial assets measured at amortized cost include cash, harmonized sales tax rebate receivable and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities due to the Ministry of Health - Consumption and Treatment Services, due to Ontario Health - Toronto Region and due to City of Toronto.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the Statement of Operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the Statement of Receipts and Expenditures.

2. Vacation pay

The Community Health Centre accounts for vacation pay on a cash basis. Canadian accounting standards for not-for-profit organizations require that vacation pay earned and not paid to be accrued as a liability in the accounts.

The unrecorded vacation pay liability as at March 31, 2024 was \$353,293 (2023 - \$314,668 and 2022 - \$429,907). Had the 2024 vacation pay been accrued, the excess of receipts over expenditures would have decreased by \$38,625 (2023 - \$115,239 increase). In addition the current liabilities would have increased and the net assets would have decreased by \$353,293 (2023 - \$314,668).

3. Cash

Included in cash is \$3,361,318 (2023 - \$3,124,279) that is restricted internally and externally for various funds.

4. Accounts receivable

There were \$nil (2023- \$nil) allowances for doubtful accounts included in accounts receivable

5. Investments

	2024		2023	
	Cost	Fair value	Cost	Fair value
Mutual Funds	\$ 1,627,895	\$ 1,448,094	\$ 1,595,151	\$ 1,421,608

The cumulative unrealized loss on investments at March 31, 2024 is \$239,800 (2023 - \$173,543).

6. Capital assets

	2024		
	Cost	Accumulated amortization	Net
Land	\$ 664,028	\$ -	\$ 664,028
Buildings	7,293,918	5,841,325	1,452,593
Furniture and fixtures	743,533	696,673	46,860
Computer hardware	510,251	510,251	-
Medical equipment	174,066	174,066	-
	<u>\$ 9,385,796</u>	<u>\$ 7,222,315</u>	<u>\$ 2,163,481</u>

	2023		
	Cost	Accumulated amortization	Net
Land	\$ 664,028	\$ -	\$ 664,028
Buildings	7,293,918	5,549,568	1,744,350
Furniture and fixtures	743,533	677,844	65,689
Computer hardware	510,251	509,169	1,082
Medical equipment	174,066	174,066	-
	<u>\$ 9,385,796</u>	<u>\$ 6,910,647</u>	<u>\$ 2,475,149</u>

7. Deferred revenue

	Balance beginning of year	Contributions received during the year	Recognized during the year	Balance, end of year
Blue Door Giliad	\$ 50,000	\$ -	\$ 50,000	\$ -
City of Toronto - DTE Coast	100,000	220,000	155,000	165,000
Alliance-Social Prescribing	83,489	-	83,489	-
EarlyON - City of Toronto	266,547	1,019,699	1,010,351	275,895
Innovation - City of Toronto	130,000	150,000	145,000	135,000
Pathways to Education - Jobs4U	91,463	-	91,463	-
Dental for seniors	-	334,944	83,736	251,208
	<u>\$ 721,499</u>	<u>\$ 1,724,643</u>	<u>\$ 1,619,039</u>	<u>\$ 827,103</u>

Regent Park Community Health Centre

Notes to the Financial Statements
March 31, 2024

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8. Ontario Health - Toronto Region - Core Operations

	2024	2023
Total receipts for operations	\$ 9,325,024	\$ 9,215,394
Expenditures eligible for operations	9,075,373	8,867,431
Excess of receipts over expenditures	<u>249,651</u>	<u>347,963</u>
Additional capital repayment	-	47,290
Funds transferred to Restricted Fund - Capital to capital assets	-	(346,239)
Amounts due to Ontario Health - Toronto Region - Core Operations	<u>\$ 249,651</u>	<u>\$ 49,014</u>

Amounts due to Ontario Health - Toronto Region - Core operations

	2024	2023
2018/2019	\$ 15,686	\$ 15,686
2019/2020	124,075	124,075
2020/2021	25,014	25,014
2021/2022	25,414	25,414
2022/2023	49,014	49,014
2023/2024	249,651	-
	<u>\$ 488,854</u>	<u>\$ 239,203</u>

9. Due to Ministry of Health - Consumption and Treatment Services

	2024	2023
Total receipts for operations	\$ 1,111,110	\$ 1,351,204
Expenditures eligible for operations	946,518	1,187,804
Excess of receipts over expenditures	<u>164,592</u>	<u>163,400</u>
Additional repayment of expenses in current year	8,297	-
Amount due to Ministry of Health - Consumption and Treatment Services	<u>\$ 172,889</u>	<u>\$ 163,400</u>

Amount due to Ministry of Health - Consumption and Treatment Services

	2024	2023
2019/2020	\$ -	\$ 84,421
2020/2021	-	89,389
2021/2022	123,819	123,819
2022/2023	163,400	163,400
2023/2024	172,889	-
	<u>\$ 460,108</u>	<u>\$ 461,029</u>

Regent Park Community Health Centre

Notes to the Financial Statements
March 31, 2024

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10. Due to the City of Toronto - EarlyON

	2024	2023
Total receipts from City of Toronto	\$ 1,117,006	\$ 1,007,551
Expenditures eligible for City of Toronto	<u>(1,148,959)</u>	<u>(1,039,504)</u>
Excess of expenditures over receipts	(31,953)	(31,953)
Ontario Health - Toronto Region - Pay equity subsidy	31,953	31,953
Add: Due to City of Toronto EarlyON	79,188	75,314
Due to City of Toronto - Innovation	<u>2,518</u>	<u>-</u>
Amount due to the City of Toronto	<u>\$ 81,706</u>	<u>\$ 75,314</u>

11. Commitments

The Community Health Centre is committed to two leases for premises expiring April 30, 2029:

2025	\$ 393,204
2026	361,299
2027	361,299
2028	361,299
2029	361,299
2030	<u>30,108</u>
	<u>\$ 1,868,508</u>

In addition, the Community Health Centre has committed to pay its proportionate share of realty taxes and common area maintenance.

12. Employee future benefits

Substantially all of the employees of the Community Health Centre are members of Healthcare of Ontario Pension Plan ("HOOPP") which is a multi-employer, defined benefit, final average earnings, contributory pension plan. There is insufficient information to apply defined benefit plan accounting because the actuary does not attribute portions of the surplus or deficit to individual employers. Accordingly, the Community Health Centre is not able to identify its share of the plan assets and liabilities, and therefore, HOOPP is accounted for as a defined contribution plan. The Community Health Centre 's contributions to HOOPP during the fiscal period amounted to \$756,027 (2023 - \$723,370). These amounts are included in salaries and benefits in the statement of operations in the general fund. The most recent valuation for financial reporting purposes completed by HOOPP was as of December 31, 2023 and disclosed net assets available for benefits of \$112,635 million with pension obligations of \$102,454 million, resulting in a surplus of \$10,181 million.

13. Contingent Liability

During the year, the Community Health Centre was involved in labour dispute discussions with various employees. The legal advice obtained indicated that it is likely the discussions would result in an award of \$150,000. As such, the Community Health Centre has accrued this amount in the current year.

14. Financial Instruments

The Community Health Centre's financial instruments recorded on the Statement of Financial Position consist of cash, accounts receivable and all current liabilities. In management's opinion, the Community Health Centre is not exposed to significant currency, market or credit risks arising from these financial instruments as explained below. There has been no change to the risk exposure from 2023.

Liquidity Risk

Liquidity risk is the risk that the Community Health Centre may not be able to meet its obligations. To mitigate this risk, the Community Health Centre commits to spending on the various projects only after the funds are received from the various funders or has reasonable assurance that the funds will be received. There has been no change to the risk exposure from 2023.

Credit Risk

Credit risk is the risk that the Community Health Centre will incur a financial loss if the other party to a financial instrument fails to discharge the obligation. The Community Health Centre is subject to credit risk on its accounts receivable. The Community Health Centre actively manages and monitors its receivables on a regular basis to mitigate this risk. There has been no change to the risk exposure from 2023.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and other price risk. Financial instruments which potentially subject The Community Health Centre to market risk, consist primarily of investments in income funds. However, due to the liquid nature and regular review of the investments, the market risk is minimal.

15. Comparative Figures

Certain figures have been reclassified in order to conform with the current year's presentation.

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	Year ended March 31	
	2024	2023
Receipts		
Core operations (page 17)	\$ 9,325,024	\$ 9,215,394
Consumption and Treatment Services (page 18)	1,111,110	1,351,204
Internally Restricted Project Funds (page 19)	638,963	843,415
Greater Toronto CHC Network (page 20)	27,300	31,200
Primary Health Care (pages 21-22)	2,257,611	1,744,238
HIV/AIDS Project Funds (pages 24-26)	5,933	451,513
Health Promotion and Community Services (pages 27-29)	4,232,440	4,007,275
	<u>17,598,381</u>	<u>17,644,239</u>
Expenditures		
Core operations (page 17)	9,075,373	8,867,431
Consumption and Treatment Services (page 18)	946,518	1,187,804
Internally Restricted Project Funds (page 19)	401,924	546,961
Greater Toronto CHC Network (page 20)	14,965	65,938
Primary Health Care (pages 21-22)	2,098,437	1,896,364
HIV/AIDS Project Funds (pages 25-26)	47,499	574,726
Health Promotion and Community Services (pages 27-29)	4,207,736	4,083,932
Amortization	311,668	318,586
	<u>17,104,120</u>	<u>17,541,742</u>
Excess of receipts over expenditures before funds transferred	494,261	102,497
Amount refundable to Ontario Health - Toronto Region	(249,651)	(49,644)
Surplus repaid to Public Health Agencies Canada	(29,003)	-
Surplus repaid to other funders	(2,692)	-
Amount refundable to the Ministry of Health - Consumption and Treatment Service	<u>(164,592)</u>	<u>(163,400)</u>
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	<u>\$ 48,323</u>	<u>\$ (110,547)</u>

Regent Park Community Health Centre

Statement of Receipts and Expenditures - Core Operations

Page 17

	Year ended March 31	
	2024	2023
Receipts		
Ontario Health - Toronto Region		
Core	\$ 8,633,608	\$ 8,397,852
Other program funding	691,416	469,574
Capital funding	-	347,968
	<u>9,325,024</u>	<u>9,215,394</u>
Expenditures		
Salaries	5,945,469	5,650,793
Benefits	1,320,533	1,275,497
Buildings and grounds	447,952	363,056
IT network/computer expenses	64,611	168,794
Medical supplies	147,424	119,076
Resources/materials	125,758	264,123
Telephone	91,104	81,103
Purchased services	202,879	141,665
Non-insured program (specialist/diagnostics)	50,000	23,358
Consulting fees	18,605	39,258
Staff development	28,422	37,056
Insurance	12,540	29,656
Legal and audit	79,364	43,468
General and admin	48,611	137,204
Printing and copying	26,825	22,830
Additional operating - Pay Equity	31,953	31,953
Access to Health Card Project	172,360	172,360
Fundholding	125,462	142,657
Scarborough Homeless Project	135,501	123,524
	<u>9,075,373</u>	<u>8,867,431</u>
Excess of receipts over expenditures before funds transferred	249,651	347,963
Funds transferred to Restricted Fund - Capital to purchase property and equipment	-	(346,239)
Amount refundable to Ontario Health - Toronto Region	(249,651)	(1,724)
Excess of receipts over expenditures after funds transferred	<u>\$ -</u>	<u>\$ -</u>

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures - Consumption and Treatment Services

Page 18

	Year ended March 31	
	2024	2023
Receipts		
Ministry of Health		
Consumption and treatment services	\$ 1,111,110	\$ 1,058,200
Capital Funding	-	288,004
One-time pandemic pay funding	-	5,000
	<u>1,111,110</u>	<u>1,351,204</u>
Expenditures		
Salaries	577,275	504,216
Benefits	145,078	288,004
Program	217,743	262,493
Building and Ground	6,422	133,091
	<u>946,518</u>	<u>1,187,804</u>
Excess of receipts over expenditures before funds transferred	164,592	163,400
Amount refundable to Ministry of Health	<u>(164,592)</u>	<u>(163,400)</u>
Excess of receipts over expenditures after funds transferred	<u>\$ -</u>	<u>\$ -</u>

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures and Net Asset - Internally Restricted Project Funds

	Growth and Development		IIN	Donations		General Administration		Total		
	2024	2023		2024	2023	2024	2023	2024	2023	
Receipts										
Income	\$ -	\$ 3,451	\$ -	\$ 18,835	\$ 183,149	\$ 104,369	\$ 458,782	\$ 767,153	\$ 641,931	\$ 893,808
(Decrease) increase in fair value of investments	(225)	(7,804)	-	-	-	-	(2,743)	(42,589)	(2,968)	(50,393)
	<u>(225)</u>	<u>(4,353)</u>	<u>-</u>	<u>18,835</u>	<u>183,149</u>	<u>104,369</u>	<u>456,039</u>	<u>724,564</u>	<u>638,963</u>	<u>843,415</u>
Expenditures										
Salaries	-	-	-	-	-	-	276,387	284,775	276,387	284,775
Benefits	-	-	-	-	-	-	62,195	77,890	62,195	77,890
Telephone	-	-	-	-	-	-	740	-	740	-
Recruitment Program	-	-	-	-	-	-	3,541	-	3,541	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,289</u>	<u>10,680</u>	<u>24,772</u>	<u>173,616</u>	<u>59,061</u>	<u>184,296</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,289</u>	<u>10,680</u>	<u>367,635</u>	<u>536,281</u>	<u>401,924</u>	<u>546,961</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	(225)	(4,353)	-	18,835	148,860	93,689	88,404	188,283	237,039	296,454
Internal fund transfer	2,377,106	-	-	-	-	(18,380)	(2,377,106)	18,380	-	-
Transfer between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(134,248)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(134,248)</u>
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	2,376,881	(4,353)	-	18,835	148,860	(58,939)	(2,288,702)	206,663	237,039	162,206
Fund balance, beginning of year	<u>138,896</u>	<u>143,249</u>	<u>18,835</u>	<u>-</u>	<u>436,081</u>	<u>495,020</u>	<u>2,530,467</u>	<u>2,323,804</u>	<u>3,124,279</u>	<u>2,962,073</u>
Fund balance, end of year	<u>\$ 2,515,777</u>	<u>\$ 138,896</u>	<u>\$ 18,835</u>	<u>\$ 18,835</u>	<u>\$ 584,941</u>	<u>\$ 436,081</u>	<u>\$ 241,765</u>	<u>\$ 2,530,467</u>	<u>\$ 3,361,318</u>	<u>\$ 3,124,279</u>

See program descriptions (pages 30-35)

Regent Park Community Health Centre

	Year ended March 31	
	2024	2023
Receipts		
Income	\$ 27,300	\$ 31,200
Expenditures		
Purchased services	14,769	65,871
Program	196	67
	<u>14,965</u>	<u>65,938</u>
Excess of receipts over expenditures (expenditures over receipts)	12,335	(34,738)
Fund balance, beginning of year	<u>136,085</u>	<u>170,823</u>
Fund balance, end of year	<u>\$ 148,420</u>	<u>\$ 136,085</u>

See program descriptions (pages 30 - 35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures and Net Assets - Primary Health Care Programs

	Dental Homeless Program		Dental for Seniors		Physiotherapy Program		SUAP SOS		Blue Door Clinic	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Receipts										
Income	\$ 29,250	\$ 27,500	83,736	\$ -	\$ 94,752	\$ 96,045	\$ 702,960	\$ 477,744	\$ -	\$ 38,154
Expenditures										
Salaries	26,339	27,010	10,063	-	75,000	75,986	399,013	288,106	-	11,188
Benefits	6,271	4,184	2,245	-	20,836	20,059	106,415	66,538	-	2,982
Program	2,545	4,500	20,556	-	-	-	54,641	35,470	4,953	41,701
Administrative	-	-	-	-	-	-	57,423	75,040	-	-
Purchase services	-	3,107	-	-	-	-	-	-	-	-
Travel - clients	-	-	-	-	-	-	14,289	12,450	-	-
Printing and office supplies	-	-	-	-	-	-	-	-	27	4,842
Honoraria	-	-	-	-	-	-	-	140	-	-
	<u>35,155</u>	<u>38,801</u>	<u>32,864</u>	<u>-</u>	<u>95,836</u>	<u>96,045</u>	<u>631,781</u>	<u>477,744</u>	<u>4,980</u>	<u>60,713</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	(5,905)	(11,301)	50,872	-	(1,084)	-	71,179	-	(4,980)	(22,559)
Funds transferred between funds	-	-	-	-	1,084	-	-	-	-	-
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	(5,905)	(11,301)	50,872	-	-	-	71,179	-	(4,980)	(22,559)
Fund balance, beginning of year	(16,607)	(5,306)	-	-	-	-	-	-	4,980	27,539
Fund balance, end of year	<u>\$ (22,512)</u>	<u>\$ (16,607)</u>	<u>\$ 50,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,980</u>

See program descriptions (pages 30-35)

	Blue Door Clinic - Gilliad		Blue Door Clinic - OHTN		Community Immunization Clinic (COVID-19 Vaccine)		General Clinical Programs		PHAC Blue Door		Women's art Afternoon & Toronto Arts Council	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Receipts												
Income	\$ 6,646	\$ -	\$ 74,986	\$ -	\$ 9,798	\$ 142,194	\$ 180,287	\$ 189,280	\$ 68,019	\$ 69,258	\$ -	\$ 10,858
Expenditures												
Salaries	1,642	-	51,309	35,570	-	101,241	-	14,805	32,506	30,911	-	-
Benefits	317	-	11,418	7,171	-	22,284	-	2,721	7,593	6,654	-	-
Program	4,687	-	12,259	1,054	22,129	1,028	104,930	151,259	6,586	9,449	-	1,071
Administrative	-	-	-	-	-	-	-	-	6,902	7,064	-	-
Purchase services	-	-	-	-	-	-	-	-	-	-	-	11,450
Travel - clients	-	-	-	-	-	-	-	178	-	-	-	53
Printing and office supplies	-	-	-	-	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	5,310	8,840	21,384	609	-	-	577
	<u>6,646</u>	<u>-</u>	<u>74,986</u>	<u>43,795</u>	<u>22,129</u>	<u>129,863</u>	<u>113,770</u>	<u>190,347</u>	<u>54,196</u>	<u>54,078</u>	<u>-</u>	<u>13,151</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	-	-	-	(43,795)	(12,331)	12,331	66,517	(1,067)	13,823	15,180	-	(2,293)
Funds transferred from Internally Restricted funds	-	-	-	-	-	-	(1,084)	17,324	-	-	(1,764)	-
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	-	-	-	(43,795)	(12,331)	12,331	65,433	16,257	13,823	15,180	(1,764)	(2,293)
Fund balance, beginning of year	-	-	-	43,795	12,331	-	112,260	96,003	15,180	-	-	4,057
Surplus 22/23 repaid to Public Health Agency	-	-	-	-	-	-	-	-	(29,003)	-	1,764	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,331</u>	<u>\$ 177,693</u>	<u>\$ 112,260</u>	<u>\$ -</u>	<u>\$ 15,180</u>	<u>\$ -</u>	<u>\$ 1,764</u>

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures and Net Assets - Primary Health Care Programs - continued

	General Community Health		Social Prescribing for Better Mental Health		Housing Support		Reduction Harm through Outreach and Education		OHTN - Harm Reduction	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Receipts										
Income	\$ 59,447	\$ 56,941	85,910	\$ -	\$ -	\$ 45,805	\$ 38,519	\$ 75,216	\$ -	\$ -
Expenditures										
Salaries	67,334	33,601	59,916	-	-	36,270	25,105	47,657	2,063	-
Benefits	12,647	6,410	13,648	-	-	9,535	6,294	12,751	-	-
Program	21,840	3,098	9,654	-	-	-	5,932	10,761	3,898	1,987
Administrative	-	-	-	-	-	-	-	-	-	-
Purchase services	-	-	-	-	-	-	-	-	-	-
Travel - clients	-	-	-	-	-	-	1,270	1,184	-	-
Printing and office supplies	-	-	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	-	687	563	-	4,694
	<u>101,821</u>	<u>43,109</u>	<u>83,218</u>	<u>-</u>	<u>-</u>	<u>45,805</u>	<u>39,288</u>	<u>72,916</u>	<u>5,961</u>	<u>6,681</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	(42,374)	13,832	2,692	-	-	-	(769)	2,300	(5,961)	(6,681)
Funds transferred between funds	2,588	116,324	-	-	-	-	-	-	-	-
Surplus repaid to funder	-	-	(2,692)	-	-	-	-	-	-	-
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	(39,786)	130,156	-	-	-	-	(769)	2,300	(5,961)	(6,681)
Fund balance, beginning of year	<u>149,964</u>	<u>19,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,103</u>	<u>50,803</u>	<u>43,039</u>	<u>49,720</u>
Fund balance, end of year	<u>\$ 110,178</u>	<u>\$ 149,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,334</u>	<u>\$ 53,103</u>	<u>\$ 37,078</u>	<u>\$ 43,039</u>

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures and Net Assets - Primary Health Care Programs - continued

	AIDS Bureau Harm Reduction		CATCH-ED		Harm Reduction at Sheltering Site		City of Toronto DTE Special Outreach		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Receipts										
Income	\$ 143,600	\$ 101,500	\$ 119,657	\$ 119,657	\$ 212,219	\$ -	\$ 347,825	\$ 294,086	\$ 2,257,611	\$ 1,744,238
Expenditures										
Salaries	85,309	84,203	69,342	80,699	118,033	81,694	209,451	144,671	1,232,425	1,093,612
Benefits	19,667	17,297	12,763	16,098	28,481	16,548	47,439	36,766	296,034	247,998
Program	37,800	-	17,178	13,288	25,267	25,574	29,820	34,943	384,675	335,183
Administrative	-	-	6,000	6,000	27,681	27,681	41,450	19,359	139,456	135,144
Purchase services	-	-	3,380	3,572	-	-	-	-	3,380	18,129
Printing and office supplies	-	-	-	-	575	2,840	590	1,591	1,192	9,273
Staff development	-	-	-	-	-	-	1,671	-	1,671	-
Travel - clients	-	-	-	-	1,252	10,092	12,457	-	29,268	23,957
Honoraria	-	-	-	-	200	400	-	-	10,336	33,068
	<u>142,776</u>	<u>101,500</u>	<u>108,663</u>	<u>119,657</u>	<u>201,489</u>	<u>164,829</u>	<u>342,878</u>	<u>237,330</u>	<u>2,098,437</u>	<u>1,896,364</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	824	-	10,994	-	10,730	(164,829)	4,947	56,756	159,174	(152,126)
Fund transfer between funds	(824)	-	-	-	-	-	-	-	-	133,648
Surplus repaid to funder	-	-	-	-	-	-	-	-	(2,692)	-
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	-	-	10,994	-	10,730	(164,829)	4,947	56,756	156,482	(18,478)
Fund balance, beginning of year	-	-	-	-	49,695	214,524	179,198	122,442	603,143	623,385
Surplus 22/23 repaid to Public Health Agency	-	-	-	-	-	-	-	-	(27,239)	-
Fund balance, end of year	\$ -	\$ -	\$ 10,994	\$ -	\$ 60,425	\$ 49,695	\$ 184,145	\$ 179,198	\$ 732,386	\$ 604,907

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures - HIV/AIDS Program

	CAAT - HIV/AIDS & Immigration Services		CAAT - Donations		CAAT - Legacy		OHTN Rapid Linkage	
	2024	2023	2024	2023	2024	2023	2024	2023
Receipts								
Income	\$ -	\$ 216,100	\$ -	\$ -	\$ -	\$ 155,713	\$ -	\$ 24,000
Expenditures								
Salaries	-	129,476	-	18,691	-	51,854	-	-
Benefits	-	29,444	-	3,108	-	7,960	-	-
Program	-	1,835	-	115	-	23,414	9,491	12,778
Administrative	-	32,415	-	17,109	-	23,350	3,000	3,000
Purchase services	-	-	-	-	-	37,397	581	666
Building occupancy	-	12,930	-	-	-	10,763	-	-
Travel - clients	-	-	-	-	-	975	-	-
	-	216,100	-	39,023	-	155,713	13,072	16,444
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	-	-	-	(39,023)	-	-	(13,072)	7,556
Fund balance, beginning of year	-	-	-	39,023	-	-	13,072	5,516
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,072

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures - HIV/AIDS Program - continued

	OHTN TCYTO		Beyond the Blue Door Research		OHTN OCS		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Receipts								
Income	\$ -	\$ 50,000	\$ -	\$ -	\$ 5,933	\$ 5,700	\$ 5,933	\$ 451,513
Expenditures								
Salaries	25,000	50,000	-	5,984	-	-	25,000	256,005
Benefits	-	-	-	1,568	-	-	-	42,080
Program	-	-	-	43,274	-	-	9,491	91,416
Administrative	-	-	-	-	-	-	3,000	75,874
Purchase services	-	-	-	34,810	9,427	10,134	10,008	83,007
Building occupancy	-	-	-	-	-	-	-	23,693
Travel - clients	-	-	-	1,676	-	-	-	2,651
	<u>25,000</u>	<u>50,000</u>	<u>-</u>	<u>87,312</u>	<u>9,427</u>	<u>10,134</u>	<u>47,499</u>	<u>574,726</u>
Excess of receipts over expenditures (expenditures over receipts)	(25,000)	-	-	(87,312)	(3,494)	(4,434)	(41,566)	(123,213)
Fund balance, beginning of year	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>87,312</u>	<u>3,494</u>	<u>7,928</u>	<u>41,566</u>	<u>164,779</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,494</u>	<u>\$ -</u>	<u>\$ 41,566</u>

See program descriptions (page 30-35)

	Pathway to Education		Employment and Social Development Canada - Jobs		United Way - Social Impact Investment Fund		Canada Summer Jobs - Service Canada	
	2024	2023	2024	2023	2024	2023	2024	2023
Receipts								
Ontario	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Toronto	-	-	-	-	-	-	-	-
Health Canada	-	-	-	-	-	-	-	-
Pathways to Education Canada	1,874,626	1,824,891	-	-	-	-	-	-
Canadian Heritage - Anti-Racism Action Program	-	-	-	-	-	-	-	-
Other income	-	-	919,623	734,645	-	100,000	19,372	37,270
	<u>1,874,626</u>	<u>1,824,891</u>	<u>919,623</u>	<u>734,645</u>	<u>-</u>	<u>100,000</u>	<u>19,372</u>	<u>37,270</u>
Expenditures								
Salaries	1,100,638	1,056,384	501,540	399,755	-	67,511	17,716	34,167
Benefits	283,836	277,749	62,927	45,173	-	15,117	1,656	3,103
Office rent	165,618	154,352	46,695	43,502	-	-	-	-
Administration	104,040	104,040	-	-	-	-	-	-
Purchase services	31,181	5,569	-	-	-	-	-	-
Furniture and equipment	1,954	2,202	-	-	-	-	-	-
Telephone and computer	28,693	35,497	36,500	34,823	4,655	2,660	-	-
Program materials	22,276	24,357	4,483	6,034	-	10,057	-	-
Staff development	9,612	6,226	-	-	-	-	-	-
Repairs and maintenance	15,952	40,518	-	-	-	-	-	-
Graduation and convocation expenses	9,404	3,252	-	-	-	-	-	-
Office supplies	8,179	7,162	-	-	-	-	-	-
Legal and audits	7,000	5,220	-	-	-	-	-	-
Miscellaneous	7,664	7,860	-	-	-	-	-	-
Mentoring and tutoring	2,912	1,652	267,478	205,358	-	-	-	-
General insurance	2,700	2,700	-	-	-	-	-	-
Travel and transportation	2,422	1,852	-	-	-	-	-	-
Outreach	2,279	2,730	-	-	-	-	-	-
Volunteer recognition	2,222	22,393	-	-	-	-	-	-
TTC and school supplies	66,044	63,176	-	-	-	-	-	-
	<u>1,874,626</u>	<u>1,824,891</u>	<u>919,623</u>	<u>734,645</u>	<u>4,655</u>	<u>95,345</u>	<u>19,372</u>	<u>37,270</u>
Excess of receipts over expenditures	-	-	-	-	(4,655)	4,655	-	-
Fund balance, beginning of year	-	-	-	-	4,655	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,655	\$ -	\$ -

See program descriptions (pages 30-35)

	City of Toronto - Social Development Program		Anti-Racism Action Program		General Youth and Education Program		EarlyON		Innovation	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Receipts										
Ontario	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,953	\$ 31,953	\$ -	\$ -
City of Toronto	-	-	-	-	-	-	974,525	987,551	142,481	20,000
Health Canada	-	-	-	-	-	-	-	-	-	-
Pathways to Education Canada	-	-	-	-	-	-	-	-	-	-
Canadian Heritage - Anti-Racism Action Program	-	-	77,221	114,789	-	-	-	-	-	-
Other income	100,000	-	-	-	38,278	105,035	-	-	-	-
	<u>100,000</u>	<u>-</u>	<u>77,221</u>	<u>114,789</u>	<u>38,278</u>	<u>105,035</u>	<u>1,006,478</u>	<u>1,019,504</u>	<u>142,481</u>	<u>20,000</u>
Expenditures										
Salaries	56,494	44,841	74,149	126,979	-	-	607,243	614,462	89,579	-
Benefits	9,393	3,776	9,539	14,755	-	-	162,736	166,176	11,739	-
Office rent	-	-	-	-	-	-	107,864	130,510	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Purchase services	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	3,030	-	-	-
Furniture and equipment	-	-	-	-	-	-	-	-	-	-
Telephone and computer	47,167	21,144	-	-	-	-	16,494	14,632	-	-
Program materials	-	-	-	-	6,899	71,280	70,577	74,286	41,163	20,000
Professional fees	-	-	-	-	-	-	22,287	9,780	-	-
Staff development	-	-	4,548	17,762	-	-	5,618	3,758	-	-
Supplies	-	-	-	-	-	-	7,720	3,623	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-
Graduation and convocation expenses	-	-	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-	-	-
Legal and audits	-	-	1,250	3,700	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	1,965	2,047	-	-
Mentoring and tutoring	-	-	-	-	-	-	-	-	-	-
General insurance	-	-	-	-	-	-	-	-	-	-
Travel and transportation	-	-	-	-	-	-	944	230	-	-
Outreach	-	-	-	-	-	-	-	-	-	-
Volunteer recognition	-	-	-	-	-	-	-	-	-	-
TTC and school supplies	-	-	-	-	-	-	-	-	-	-
	<u>113,054</u>	<u>69,761</u>	<u>89,486</u>	<u>163,196</u>	<u>6,899</u>	<u>71,280</u>	<u>1,006,478</u>	<u>1,019,504</u>	<u>142,481</u>	<u>20,000</u>
Excess of receipts over expenditures	(13,054)	(69,761)	(12,265)	(48,407)	31,379	33,755	-	-	-	-
Fund balance, beginning of year	13,054	82,815	12,265	60,672	800,473	766,718	-	-	-	-
Fund balance, end of year	\$ -	\$ 13,054	\$ -	\$ 12,265	\$ 831,852	\$ 800,473	\$ -	\$ -	\$ -	\$ -

See program descriptions (pages 30-35)

Regent Park Community Health Centre

Statement of Receipts and Expenditures and Net Assets - Health Promotion and Community Services - continued

	EarlyON - Donation		EarlyON - Peri Natal Nutrition		EarlyON - United Way of Greater Toronto		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Receipts								
Ontario	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,953	\$ 31,953
City of Toronto	-	-	-	-	-	-	1,117,006	1,007,551
Health Canada	-	-	30,352	29,492	-	-	30,352	29,492
Pathways to Education Canada	-	-	-	-	-	-	1,874,626	1,824,891
Canadian Heritage - Anti-Racism Action Program	-	-	-	-	-	-	77,221	114,789
Other income	24,009	3,961	-	-	-	17,688	1,101,282	998,599
	<u>24,009</u>	<u>3,961</u>	<u>30,352</u>	<u>29,492</u>	<u>-</u>	<u>17,688</u>	<u>4,232,440</u>	<u>4,007,275</u>
Expenditures								
Salaries	-	-	-	-	-	11,924	2,447,359	2,356,023
Benefits	-	-	-	-	-	3,465	541,826	529,314
Office rent	-	-	-	-	-	-	320,177	328,364
Administration	-	-	-	-	-	2,299	104,040	106,339
Purchase services	-	-	-	-	-	-	31,181	5,569
Insurance	-	-	-	-	-	-	3,030	-
Furniture and equipment	-	-	-	-	-	-	1,954	2,202
Telephone and computer	-	-	-	-	-	-	133,509	108,756
Program materials	610	-	30,452	30,352	-	-	176,460	236,366
Professional fees	-	-	-	-	-	-	22,287	9,780
Staff development	-	-	-	-	-	-	19,778	27,746
Supplies	-	-	-	-	-	-	7,720	3,623
Repairs and maintenance	-	-	-	-	-	-	15,952	40,518
Graduation and convocation expenses	-	-	-	-	-	-	9,404	3,252
Office supplies	-	-	-	-	-	-	8,179	7,162
Legal and audits	-	-	-	-	-	-	8,250	8,920
Miscellaneous	-	-	-	-	-	-	9,629	9,907
Mentoring and tutoring	-	-	-	-	-	-	270,390	207,010
General insurance	-	-	-	-	-	-	2,700	2,700
Travel and transportation	-	-	-	-	-	-	3,366	2,082
Outreach	-	-	-	-	-	-	2,279	2,730
Volunteer recognition	-	-	-	-	-	-	2,222	22,393
TTC and school supplies	-	-	-	-	-	-	66,044	63,176
	<u>610</u>	<u>-</u>	<u>30,452</u>	<u>30,352</u>	<u>-</u>	<u>17,688</u>	<u>4,207,736</u>	<u>4,083,932</u>
Excess of receipts over expenditures	23,399	3,961	(100)	(860)	-	-	24,704	(76,657)
Fund balance, beginning of year	209,715	205,754	100	960	-	-	1,040,262	1,116,319
Fund balance, end of year	<u>\$ 233,114</u>	<u>\$ 209,715</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,064,966</u>	<u>\$ 1,040,262</u>

See program description (pages 30-35)

Core Operations

The core operations are funded by Ontario Health - Toronto Region for the Community Health Centre's day-to-day operations. Any funding unspent at the end of the year and the interest received on these funds is refundable to Ontario Health - Toronto Region.

Consumption and Treatment Services

The Consumption and Treatment Services are funded by the Ministry of Health (MOH) to provide low barrier, life-saving harm reduction services in a stigma-free environment to help reduce the growing number of opioid-related overdose death. Any funding unspent at the end of the year and the interest received on these funds is refundable to the MOH.

Greater Toronto Community Health Centre (CHC) Network

This fund was administered by the Community Health Centre on behalf of the network of twenty two GTA community health centres. Revenue is derived from membership dues or special contributions from the CHCs and is used to pursue projects of common network interest.

Primary Health Care Programs

Dental Homeless

The purpose of this program is to provide free or otherwise significantly reduced market rate charges for dental services to members of the community. Services will be provided to those with significant barriers within the community to otherwise being able to afford or have access to proper dental treatment. Specific target groups in the community include those without extended health coverage, safe housing problems, substance issues, and who live on below quality of life incomes. The program requires that participating dentists that provide services remain in good standing with the Royal College of Dental Surgeons of Ontario, abide by the Dental Act, and maintain insurance coverage. The agreement between private dentists and the Community Health Centre is that the dentist will provide fair services to community members and will be charged a monthly rent paid to the Community Health Centre with which both parties agree upon.

Dental for Seniors

The MOH has established the Ontario Senior Dental Care Program (OSDCP), a dental program for low income seniors, pursuant to which the MOH has agreed to provide funding to the City to support the delivery of the OSDCP. The new Ontario Seniors Dental Care Program is a government-funded dental care program, which provides free, routine dental services for low-income seniors who are 65 years of age or older. Examples of coverage includes but are not limited to check-ups, scaling, fluoride and polishing, repairing broken teeth and cavities, x-rays, removing teeth or abnormal tissue (oral surgery), anaesthesia, treating infection, as well as treating gum conditions and diseases (periodontal services).

Physiotherapy Program

A program funded through the East End CHC by Ontario Health - Toronto Region that aims to provide individual and group physiotherapy sessions to clients of the Community Health Centre.

Substance Use and Addictions Program - Safer Opioid Supply (SUAP SOS)

This project is an innovative new harm reduction approach that provides people who have opioid use disorder with a reliable pharmaceutical opioid of known quality, quantity, and strength as an alternative to drugs found in the contaminated illegal supply. The goal of the program is to reduce the risks of overdose and other harms stemming from the toxic illegal drug supply for those who are at high risk and are not well connected to existing health and social services. In addition to providing a safer supply of opioids, the Downtown East Collaborative - Opium Safe Supply Partnership provides opportunities for clients to access a range of program options, as well as wraparound services. The Downtown East Collaborative - Opium Safe Supply Partnership operates as a collaborative program across three community organizations: Street Health, Regent Park CHC, and South Riverdale CHC.

Primary Health Care Program (continued)

Blue Door Clinic

This project's purpose is to improve the health of people with HIV/AIDS (PHAs) who have limited or no health insurance. The Blue Door Clinic continues to be funded by various partners including OHTN's Connection to Care grant as well as the Public Health Agency of Canada - Blue Door grant.

Blue Door GILIAD

The objective of this project is to improve the health of precariously/non-insured PHAs by providing access to funded interim HIV care and social supports, and to connect them to stable, coordinated ongoing care. The project also aims to engage and expand the network of health service organizations and primary care providers with the appropriate knowledge and skills to provide ongoing care to precariously/non-insured PHAs. The program will help address gaps in HIV care within the community. Since 2019 the Blue Door Clinic has been providing HIV care and linkage to health and social services to PHAs with significant barriers that do not have adequate health insurance coverage or access to HIV medication. By collaborating with organizations in Toronto we can contribute the necessary human resources to make the work possible.

The program has closed and moved to the Casey House.

Ontario HIV Treatment Network - Ontario Cohort Study (OHTN-OCS)

Built on the legacy of the HIV Ontario Observational Database (HOOD), the OHTN Coho11 Study (OCS) is a long-term research project which aims to improve the lives of people living with HIV/AIDS (Public Health Agencies) in Ontario and beyond. As a part of the Ontario HIV Strategy "Focusing our Efforts: Ontario's HIV Strategy to 2026", the OHTN has renewed its commitment to support and enhance the gathering, management and analysis of data reflecting the clinical care and treatment of people with HIV in Ontario.

Ontario HIV Treatment Network (OHTN) - Rapid Linkage

This project was funded by the Ontario HIV Treatment Network with the purpose of providing linkage to care/initiation of treatment for precariously insured individuals diagnosed with HIV.

Community Immunization Clinic

The goals of the COVID-19 Assessment and/or Testing Centres are to provide safe, efficient, timely, and effective access to assessment and/or testing for COVID-19 in compliance with provincial testing guidance and in alignment with regional testing plans. This program will work directly with Regional OH Assessment Centre and/or Testing Leads to proactively communicate updates, resolve issues, and continuously plan and improve to meet emerging community needs. This emergency health initiative will slow the spread and hopefully eventually eliminate the effect of the COVID-19 virus on our communities. The clinic closed on March 31, 2023.

General Clinical Programs

Chiropractic

This fund provides salary for Chiropractors in the health centre.

Oral Care and Homeless Oral Care

This fund provides funds to provide oral care to homeless population and staffing for dental clinic.

Primary Health Care Program (continued)

Women's Art Afternoon & Toronto Arts Council

This fund provides program expenses and purchased services for the "Against All Odds" innovative art program for homeless and marginally housed women and supports a series of free arts workshops, studios and one-on-one mentoring opportunities from visual artists.

General Community Health

The group of small scale services/programs that have limited resources and are supporting community health initiatives and partnerships with other organizations including community engagement & care, emergency support funds.

Social Prescribing for Better Mental Health

The goal of the project is to deliver initiatives reaching priority populations whose mental health has been disproportionately affected by the COVID-19 pandemic. Initiatives will promote mental health, prevent mental illness, and/or build capacity of the organizations and service providers to address new and complex needs emerging from the pandemic. Through engagement, training, proactive identification, mental health navigation structures, and expansion of local co-created programs, Social Prescribing for Better Mental Health will enhance the capacity of service providers and organizations, as well as patients themselves.

Housing support

Funded by the City of Toronto, the purpose of this project is to provide outreach and support services, assistance in developing mutual self-help and support networks and assistance in accessing community services to under housed and homeless people in the Regent Park community.

Reducing Harm through Outreach and Education

This project's funding is provided by the Toronto Urban Health Fund to promote the health and well-being of street-involved women through a multi-faceted and peer-based approach. Peer harm reduction workers provided workshops, increased awareness of community resources and increased access to supportive environments for vulnerable women.

Harm reduction - Research Program

In partnership with University of Toronto, University of Windsor, Canadian Association of "People Who Use Drugs (CAPUD) and CATIE, the Community Health Centre is leading a research projects "Harm Reduction Programming and HIV Prevention for Women, Trans and Non-Binary People who Use Drugs: Co-Creating Gender-Responsive, Sustainable Programming in the Context of Dual Public Health Emergencies". This research was funded by OHTN and data collection is currently underway.

AIDS Bureau Harm Reduction

This project was funded by Minister of Health and Long-Term Care to deliver a range of low threshold harm reduction services and supports to people who use substances and who are at risk for HIV and HCV acquisition and opioid overdose in the east downtown.

Coordinated Access to Care from Hospital Emergency Departments (CATCH-ED)

A program funded through the South Riverdale CHC by Ontario Health - Toronto Region designed to connect people with mental health issues who frequently use local emergency departments with primary care and counselling supports.

Primary Health Care Program (continued)

Harm Reduction at Sheltering Site (iPHARE)

This project is a City funded pilot that will run until March 2022. iPHARE was developed in response to Toronto's substantial rise in fatal opioid overdoses and shelter related deaths which increased during the COVID-19 pandemic. The Community Health Centre has two full time Community Health Workers working in partner sites run by Fred Victor and Dixon Hall. iPHARE's primary role is to implement onsite harm reduction services in collaboration with shelter partners, to increase overall harm reduction capacities and overdose preparedness across the sector, decrease stigmas affiliated with substance use and link community members to clinical care and social supports.

City of Toronto - Downtown Toronto East Special Outreach (COAST)

This project is a low threshold, outreach-based intensive case management team dedicated to building relationships and engaging with individuals who may have multiple barriers to access services in the downtown east. The program is a 2 year pilot funded by the City of Toronto as part of the Downtown East Action Plan and is comprised of a social worker and harm reduction worker.

HIV/AIDS Project Funds

Committee for Accessible AIDS Treatment (CAAT) - HIV/AIDS & Immigration Services

This fund provides for a committee for accessible AIDS treatment which deals with HIV & immigration service accessibility, training and community capacity building.

Committee for Accessible AIDS Treatment (CAAT) - Donations

Donations received from other HIV/AIDS agencies and other donors in support of the CAAT's program and services.

Committee for Accessible AIDS Treatment (CAAT) - Legacy project

This fund provides for an increase in the level of social, communal and professional engagement of persons living with HIV/AIDS. It is also intended to increase access to service organizations and collaboration and partnerships among different generations of persons living with HIV/AIDS and service organizations.

Community Champion HIV/AIDS Advocates Mobilization Project (CHAMP In Action)

This is a community-based study to evaluate promising strategies that support the development of community champions as key agents to advance HIV/AIDS in three ethno-racial communities.

Ontario HIV Treatment Network (OHTN) - Rapid Linkage

This project was funded by the Ontario HIV Treatment Network with the purpose of providing linkage to care/initiation of treatment for precariously insured individuals diagnosed with HIV.

HIV/AIDS Project Funds (continued)

Ontario HIV Treatment Network - Turning Crisis to Opportunities (OHTN-TCTO)

The overall objectives of the program of data, evidence-sharing, and research are to engage affected communities and relevant stakeholders to: (1) identify priority community needs and develop responsive innovative interventions; (2) evaluate the effectiveness of community driven innovative interventions in promoting HIV prevention and linkage to care for our priority populations; and (3) utilize evidence-based strategies to advance organizational and system-wide policy and practice change to reduce health disparities among marginalized and vulnerable PLHIV populations.

Beyond the Blue Door Research

This project focuses on engaging affected communities to explore issues impacting health disparities experienced by non-insured or precariously insured people living with HIV/AIDS, evaluate an intervention that supports their linkage to care; and identify strategies to advance policy and service access for these communities.

Health Promotion and Community Services

Pathways to Education™ Fund

This fund provides supports for students, other program and operating expenses to run the Pathways to Education™ Program.

Youth programs

Employment and Social Development Canada - Jobs for Youth

This program helps all youth (aged 15 - 30) to navigate through the labour market and to successfully transition into sustained employment. These objectives are attained by supporting the needs of all youth, especially youth facing barriers to develop skills, knowledge and network through education and skills development and meaningful work experiences.

The Youth Enrichment Academy ("YEA!")

This program was initially funded by the Ontario Trillium Foundation and Canada Summer Jobs in prior years and has now been extended due to new funding from various agencies including United Way – Social Impact Investment Fund, City of Toronto- Social Development Program and the SEEN Collaborative. YEA is a youth-based initiative created to prepare middle schoolers for high school and beyond.

Established by the Regent Park Community Health Centre, the YEA! addresses early intervention to steer young people away from risk-taking activities. Pertinent issues plaguing youth in these communities include, but are not limited to: violence, poverty, at-risk of dropping out of school, and conflict with the law. The YEA! Program is a direct response to Regent Park and Moss Park's call for more youth-focussed programming particularly for those between the ages of 11-14 in grades 6, 7 and 8.

Anti-Racism Action Program

The Anti-Racism Action Program (ARAP) will address anti-racism in Regent Park through a trauma-informed community building and engagement lens that informs at all levels (individual, interpersonal, community and at the systems level). By leveraging existing community assets and networks, the project will develop a set of principles, strategies and practices to enhance civic engagement and social participation for Regent Park residents. At the same time, breaking through systemic realized traumas in hopes of achieving a greater sense of belonging, identity and healing so that residents will have reduced barriers to actively participate and engage in community sports, arts and culture, and in the co-development and implementation of the 31 Action Items of the Regent Park Social Development Plan Network.

General Youth & Education Programs

The group of small scale services/programs that are supporting youth and educational initiatives and partnerships with other organizations.

EarlyON

EarlyON is funded by the City of Toronto to promote social, emotional, behavioural, physical and cognitive development in children and to strengthen the community around them. Any surplus amount, if any, is required to be returned to the City of Toronto.

EarlyON - Canada Peri-Natal Nutrition Fund

The purpose of this program is to raise awareness on the importance of nutrition for new mothers and newborns of the community through educational meetings, seminars and workshops as well as distribution of food coupons.

EarlyON - United Way of Greater Toronto

The purpose of this program is to provide early identification and intervention for special needs children aged 0 - 4 to access support after diagnosis or assessment of developmental concerns.

EarlyON - Donations

This internally restricted fund is funded by donations of a general and designated nature given in support of EarlyON programs and services.