

Regent Park Community Health  
Centre

Financial Statements

March 31, 2025

# Regent Park Community Health Centre

## Financial Statements

March 31, 2025

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June 30, 2025

## 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, 2025, 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, 2025, 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, 2025 and 2024, current assets as at March 31, 2025 and 2024, and net assets as at April 1 and March 31 for both the 2025 and 2024 years.

The audit opinion on the financial statements as at and for the year ended March 31, 2024 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.

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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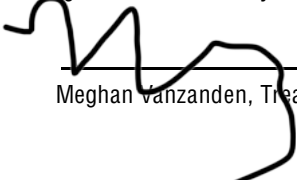
	Notes	General Fund	Capital Fund	Internally Restricted Project Funds	2025	March 31 2024
<b>Assets</b>						
<b>Current</b>						
Cash	3	\$ 5,107,828	\$ -	\$ -	\$ 5,107,828	\$ 5,540,431
Public Service Bodies Rebate receivable		232,692	-	-	232,692	190,169
Due to (from) funds		(3,474,025)	-	3,474,025	-	-
Accounts receivable	4	802,164	-	-	802,164	1,063,752
Prepaid expenses		90,392	-	-	90,392	147,017
		<u>2,759,051</u>	<u>-</u>	<u>3,474,025</u>	<u>6,233,076</u>	<u>6,941,369</u>
Investments	5	1,534,875	-	-	1,534,875	1,448,094
Capital assets	6	-	2,181,136	-	2,181,136	2,163,481
		<u>\$ 4,293,926</u>	<u>\$ 2,181,136</u>	<u>\$ 3,474,025</u>	<u>\$ 9,949,087</u>	<u>\$ 10,552,944</u>
<b>Liabilities</b>						
<b>Current</b>						
Accounts payable and accrued liabilities		\$ 643,620	\$ -	\$ -	\$ 643,620	\$ 1,208,087
Deferred revenue	7	851,341	-	-	851,341	827,103
Due to Ontario Health - Toronto Region - Core Operations	8	447,215	-	-	447,215	488,854
Due to Ministry of Health - Consumption and Treatment Services	9	227,770	-	-	227,770	460,108
Due to other funders		2,692	-	-	2,692	16,515
Due to City of Toronto - EarlyON	10	19,665	-	-	19,665	79,188
Due to City of Toronto - Innovation	10	2,518	-	-	2,518	2,518
		<u>2,194,821</u>	<u>-</u>	<u>-</u>	<u>2,194,821</u>	<u>3,082,373</u>
<b>Net assets</b>						
General Fund		2,099,105	-	-	2,099,105	1,945,772
Capital Fund		-	2,181,136	-	2,181,136	2,163,481
Internally Restricted Project Funds		-	-	3,474,025	3,474,025	3,361,318
		<u>2,099,105</u>	<u>2,181,136</u>	<u>3,474,025</u>	<u>7,754,266</u>	<u>7,470,571</u>
		<u>\$ 4,293,926</u>	<u>\$ 2,181,136</u>	<u>\$ 3,474,025</u>	<u>\$ 9,949,087</u>	<u>\$ 10,552,944</u>

Commitments (note 11)

See accompanying notes

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

  
Shiran Isaacksz, Board Chair

  
Meghan vanzanden, Treasurer

# Regent Park Community Health Centre

## Statement of Changes in Net Assets

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Year ended March 31, 2025

	General Fund	Capital Fund	Internally Restricted Project Funds	Total
Fund balance, beginning of year	\$ 1,945,772	\$ 2,163,481	\$ 3,361,318	\$ 7,470,571
Interfund transfer (note 8)	(355,878)	361,531	(5,653)	-
Excess of receipts over expenditures (expenditure over receipts)	<u>509,211</u>	<u>(343,876)</u>	<u>118,360</u>	<u>283,695</u>
Fund balance, end of year	<u>\$ 2,099,105</u>	<u>\$ 2,181,136</u>	<u>\$ 3,474,025</u>	<u>\$ 7,754,266</u>

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 (expenditures over receipts)	<u>122,952</u>	<u>(311,668)</u>	<u>237,039</u>	<u>48,323</u>
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>

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	
				2025	2024
<b>Receipts</b>					
Ontario Health - Toronto Region	\$ 10,346,959	\$ -	\$ -	\$ 10,346,959	\$ 9,419,776
Ministry of Health	1,267,710	-	-	1,267,710	1,254,710
Health Canada	576,723	-	-	576,723	702,960
Employment and Social Development	212,110	-	-	212,110	938,995
EarlyON	1,132,392	-	-	1,132,392	1,148,959
Other Government funding	1,020,483	-	-	1,020,483	1,097,194
Pathway to Education Canada	1,944,600	-	-	1,944,600	1,874,626
Foundations and other not-for-profit organizations	100,263	-	-	100,263	190,927
Investment income	63,136	-	190,794	253,930	208,811
Other receipts	176,853	-	597,064	773,917	761,423
	<u>16,841,229</u>	<u>-</u>	<u>787,858</u>	<u>17,629,087</u>	<u>17,598,381</u>
Expenditures (page 6)	<u>16,263,186</u>	<u>343,876</u>	<u>669,498</u>	<u>17,276,560</u>	<u>17,104,120</u>
Excess (deficiency) of receipts over expenditures before repayment to funders	578,043	(343,876)	118,360	352,527	494,261
Amount refundable to Ontario Health-Toronto Region (note 8)	(5,653)	-	-	(5,653)	(249,651)
Amount refundable to the Ministry of Health (note 9)	(63,179)	-	-	(63,179)	(164,592)
Surplus repaid to Public Health Agency of Canada (PHAC)	-	-	-	-	(29,003)
Surplus repaid to other funders	-	-	-	-	(2,692)
Excess (deficiency) of receipts over expenditures, for the year	<u>\$ 509,211</u>	<u>\$ (343,876)</u>	<u>\$ 118,360</u>	<u>\$ 283,695</u>	<u>\$ 48,323</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	
				2025	2024
<b>Expenditures</b>					
Salaries	\$ 10,012,507	\$ -	\$ 298,472	\$ 10,310,979	\$ 10,505,859
Benefits	2,415,654	-	87,419	2,503,073	2,363,720
Buildings and grounds	751,544	-	88,126	839,670	790,504
IT network/computer expenses	202,510	-	-	202,510	64,611
Medical supplies	149,642	-	-	149,642	160,172
Resources/materials	250,736	-	-	250,736	126,368
Telephone	139,507	-	-	139,507	137,622
Purchased services	301,085	-	-	301,085	192,829
Non-insured program (specialist/diagnostics)	27,917	-	-	27,917	50,000
Consulting fees	19,187	-	-	19,187	18,605
Staff development	38,824	-	-	38,824	48,219
Insurance	32,404	-	-	32,404	12,540
Legal and audit	88,876	-	-	88,876	109,901
General and admin	214,506	-	12,006	226,512	118,803
Printing and copying	19,309	-	225	19,534	26,955
Additional operating - Pay equity	31,953	-	-	31,953	31,953
Access to Health Card Project	172,360	-	-	172,360	172,360
Fundholding	100,553	-	-	100,553	125,463
Scarborough Homeless Project	137,041	-	-	137,041	135,501
Program Costs	776,486	-	159,719	936,205	991,634
Volunteer recognition	-	-	-	-	17,672
TTC and school supplies	74,441	-	-	74,441	48,372
Administration	250,986	-	-	250,986	246,496
Graduation and convocation	5,881	-	-	5,881	9,404
Honoraria	1,560	-	-	1,560	10,336
Miscellaneous	46,463	-	-	46,463	274,274
Outreach	1,254	-	-	1,254	2,279
Recovery	-	-	23,531	23,531	-
Amortization	-	343,876	-	343,876	311,668
	<u>\$ 16,263,186</u>	<u>\$ 343,876</u>	<u>\$ 669,498</u>	<u>\$ 17,276,560</u>	<u>\$ 17,104,120</u>

See accompanying notes

	Year ended March 31	
	2025	2024
Cash flows from (used by) operating activities		
Excess of receipts over expenditures	\$ 283,695	\$ 48,323
Adjustment for non-cash items:		
Unrealized gain on investments	(58,580)	(2,380)
Amortization	343,876	311,668
	<u>568,991</u>	<u>357,611</u>
Changes in non-cash working capital:		
Public Service Bodies rebate receivable	(42,523)	46,774
Accounts receivable	261,588	(643,821)
Prepaid expenses	56,625	(109,899)
Accounts payable and accrued liabilities	(564,467)	790,512
Deferred revenue	24,238	105,604
Due to Ontario Health - Toronto Region - Core Operations	(41,639)	249,651
Due to Ministry of Health - Consumption and Treatment Services	(232,338)	(921)
Due to other funders	(13,823)	16,515
Due to City of Toronto - EarlyON	(59,523)	3,874
Due to City of Toronto - Innovation	-	2,518
	<u>(42,871)</u>	<u>818,418</u>
Investing activities		
Purchase of capital assets	(361,531)	-
Purchase of investments	(28,201)	(24,106)
	<u>(389,732)</u>	<u>(24,106)</u>
Net changes in cash during the year	(432,603)	794,312
Cash, beginning of year	5,540,431	4,746,119
Cash, end of year	<u>\$ 5,107,828</u>	<u>\$ 5,540,431</u>

See accompanying notes

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

This 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

This 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 revenue of the General Fund in the year in which the related expenditures are incurred. Contributions includes funding from, Ontario Health, Ministry of Health, Pathways for Education, EarlyOn, Other government funding and foundations and other NPOs. All other restricted contributions are recognized as revenue of the appropriate restricted fund when received or receivable. Restricted contributions received specifically for use in subsequent periods are deferred until the specific period in the appropriate fund.

Unrestricted contributions as well as, other receipt and investment 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 2025.

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, public service bodies 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 and due to other funders.

Financial assets measured at cost or amortized costs are assessed for Impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indication of impairment The Community Health Centre determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset, and recognizes an impairment loss if the carrying value of the asset is greater than the higher of present value of the expected future cash flows, the amount that can be realized by selling the asset or the amount the organization expects to realize by exercising its right to any collateral.

If events and circumstances reverse in a future period, an impairment loss will reversed to the extent of the improvement not exceeding the initial carrying value.

## 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, 2025 was \$ 300,500 (2024 - \$ 353,293 and 2023 - \$ 314,668). Had the 2025 vacation pay been accrued, the excess of receipts over expenditures would have increased by \$ 54,793 (2024 - \$ 38,625 decrease). In addition the current liabilities would have increased and the net assets would have decreased by \$ 300,500 (2024 - \$ 353,293).

## 3. Cash

Included in cash is \$ 3,479,678 (2024 - \$ 3,361,318) that is restricted internally and externally for various funds.

## 4. Accounts receivable

There were \$ nil (2024- \$ nil) allowances for doubtful accounts included in accounts receivable

# Regent Park Community Health Centre

Notes to the Financial Statements  
March 31, 2025

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## 5. Investments

	2025		2024	
	Cost	Fair value	Cost	Fair value
Mutual Funds	\$ 1,656,096	\$ 1,534,875	\$ 1,627,895	\$ 1,448,094

The cumulative unrealized loss on investments at March 31, 2025 is \$ 121,221 (2024 - \$ 179,801).

Details of investment income are as follows:

	2025	2024
Interest, dividend and mutual fund distribution	\$ 136,770	\$ 206,431
Unrealized gain	58,580	2,380
	<u>\$ 195,350</u>	<u>\$ 208,811</u>

## 6. Capital assets

	2025		
	Cost	Accumulated amortization	Net
Land	\$ 664,028	\$ -	\$ 664,028
Buildings	7,655,449	6,147,543	1,507,906
Furniture and fixtures	743,533	734,331	9,202
Computer hardware	510,251	510,251	-
Medical equipment	174,066	174,066	-
	<u>\$ 9,747,327</u>	<u>\$ 7,566,191</u>	<u>\$ 2,181,136</u>
	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>

# Regent Park Community Health Centre

Notes to the Financial Statements  
March 31, 2025

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## 7. Deferred revenue

	Balance beginning of year	Contributions received during the year	Recognized during the year	Balance, end of year
Blue Door Giliad	\$ -	\$ 69,811	\$ 69,811	\$ -
City of Toronto - DTE Coast	165,000	200,600	365,600	-
Toronto Urban Health Fund	-	77,449	34,749	42,700
Homeless and recovery treatment	-	320,630	142,870	177,760
EarlyON - City of Toronto	275,895	995,747	1,025,879	245,763
Innovation - City of Toronto	135,000	-	135,000	-
Pathways to Education - Jobs4U	-	415,144	175,026	240,118
Dental for seniors	251,208	-	251,208	-
Tali AI	-	145,000	-	145,000
	<u>\$ 827,103</u>	<u>\$ 2,224,381</u>	<u>\$ 2,200,143</u>	<u>\$ 851,341</u>

## 8. Ontario Health - Toronto Region - Core Operations

	Core Operation	Enhanced Mental Health	2025	2024
Total receipts for operations	\$ 9,539,886	\$ 462,000	\$ 10,001,886	\$ 9,325,024
Expenditures eligible for operation	<u>9,184,008</u>	<u>456,347</u>	<u>9,640,355</u>	<u>9,075,373</u>
Excess of receipts over expenditure	355,878	5,653	361,531	249,651
Funds transferred to Capital Fund (i)	<u>(361,531)</u>	<u>-</u>	<u>(361,531)</u>	<u>-</u>
Amounts due to Ontario Health - Toronto Region - Core Operations (ii)	<u>\$ (5,653)</u>	<u>\$ 5,653</u>	<u>\$ -</u>	<u>\$ 249,651</u>

### Amounts due to Ontario Health - Toronto Region - Core operations

	2025	2024
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	1,722	49,014
2023/2024	249,651	249,651
2024/2025 (ii)	5,653	-
	<u>\$ 447,215</u>	<u>\$ 488,854</u>

(i) The transfer from the General Fund to the Capital Fund was for the purchase of capital assets during the year.

(ii) The shortfall in the core operations is covered by a transfer from the internally restricted project funds

# Regent Park Community Health Centre

Notes to the Financial Statements  
March 31, 2025

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

	2025	2024
Total receipts for operations	\$ 1,161,110	\$ 1,111,110
Expenditures eligible for operations	1,097,931	946,518
Excess of receipts over expenditures	<u>63,179</u>	<u>164,592</u>
Additional payment from prior year	-	8,297
Amount due to Ministry of Health - Consumption and Treatment Services	<u>\$ 63,179</u>	<u>\$ 172,889</u>

## Amount due to Ministry of Health - Consumption and Treatment Services

	2025	2024
2019/2020	\$ -	\$ -
2020/2021	-	-
2021/2022	-	123,819
2022/2023	-	163,400
2023/2024	164,591	172,889
2024/2025	<u>63,179</u>	<u>-</u>
	<u>\$ 227,770</u>	<u>\$ 460,108</u>

## 10. Due to the City of Toronto - EarlyON

	2025	2024
Total receipts from City of Toronto	\$ 1,132,392	\$ 1,117,006
Expenditures eligible for City of Toronto	(1,156,357)	(1,148,959)
Excess of expenditures over receipts	<u>(23,965)</u>	<u>(31,953)</u>
Add:		
Ontario Health - Toronto Region - Pay equity subsidy	23,965	31,953
Due to City of Toronto EarlyON	19,665	79,188
Due to City of Toronto - Innovation	<u>2,518</u>	<u>2,518</u>
Amount due to the City of Toronto	<u>\$ 22,183</u>	<u>\$ 81,706</u>

## 11. Commitments

The Community Health Centre is committed to two leases for premises expiring April 30, 2029. The minimum annual payments, exclusive of common area costs are as follows:

2026	\$ 361,299
2027	361,299
2028	361,299
2029	361,299
2030	<u>30,108</u>
	<u>\$ 1,475,304</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 \$882,392 (2024 - \$756,027). 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, 2024 and disclosed net assets available for benefits of \$123,019 million with pension obligations of \$112,579 million, resulting in a surplus of \$10,438 million.

## 13. 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 2024.

### 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.

### 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.

### 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.

## 14. Comparative Figures

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

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# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Combined

Page 16

	Year ended March 31	
	2025	2024
<b>Receipts</b>		
Core operations (page 17)	\$ 10,001,886	\$ 9,325,024
Consumption and Treatment Services (page 18)	1,161,110	1,111,110
Internally Restricted Project Funds (page 19)	787,858	638,963
Greater Toronto CHC Network (page 20)	37,050	27,300
Primary Health Care (pages 21-24)	2,217,373	2,257,611
HIV/AIDS Project Funds (pages 25)	-	5,933
Health Promotion and Community Services (pages 26-28)	3,423,810	4,232,440
	<u>17,629,087</u>	<u>17,598,381</u>
<b>Expenditures</b>		
Core operations (page 17)	9,640,355	9,075,373
Consumption and Treatment Services (page 18)	1,097,931	946,518
Internally Restricted Project Funds (page 19)	669,498	401,924
Greater Toronto CHC Network (page 20)	16,291	14,965
Primary Health Care (pages 21-24)	2,118,314	2,098,437
HIV/AIDS Project Funds (pages 25)	-	47,499
Health Promotion and Community Services (pages 26-28)	3,390,295	4,207,737
Amortization	343,876	311,668
	<u>17,276,560</u>	<u>17,104,121</u>
Excess of receipts over expenditures before refunds to funders	352,527	494,260
Amount refundable to Ontario Health - Toronto Region	(5,653)	(249,651)
Surplus repaid to PHAC	-	(29,003)
Surplus repaid to other funders	-	(2,692)
Amount refundable to the Ministry of Health - Consumption and Treatment Service	(63,179)	(164,592)
Excess of receipts over expenditures (before fund transfer)	<u>283,695</u>	<u>48,322</u>
Fund balance, beginning of year	7,470,571	7,422,249
Fund Balance, end of year	<u>\$ 7,754,266</u>	<u>\$ 7,470,571</u>

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures - Core Operations

Page 17

	Year ended March 31	
	2025	2024
<b>Receipts</b>		
Ontario Health - Toronto Region		
Core	\$ 8,633,608	\$ 8,633,608
Other program funding	1,006,747	691,416
Capital funding	361,531	-
	<u>10,001,886</u>	<u>9,325,024</u>
<b>Expenditures</b>		
Salaries	6,026,704	5,945,469
Benefits	1,448,268	1,320,533
Buildings and grounds	441,913	447,952
IT network/computer expenses	202,510	64,611
Medical supplies	116,164	147,424
Resources/materials	250,697	125,758
Telephone	95,467	91,104
Purchased services	278,416	202,879
Non-insured program (specialist/diagnostics)	27,917	50,000
Consulting fees	19,187	18,605
Staff development	22,055	28,422
Insurance	26,464	12,540
Legal and audit	64,776	79,364
General and admin	158,601	48,611
Printing and copying	19,309	26,825
Additional operating - Pay equity	31,953	31,953
Access to Health Card Project	172,360	172,360
Fundholding	100,553	125,462
Scarborough Homeless Project	137,041	135,501
	<u>9,640,355</u>	<u>9,075,373</u>
Excess of receipts over expenditures before funds transferred	361,531	249,651
Funds transferred to Capital Fund (note 8)	(361,531)	-
Amount refundable to Ontario Health - Toronto Region	(5,653)	(249,651)
Funds transferred from internally restricted fund	5,653	-
Excess of receipts over expenditures after funds transferred	<u>\$ -</u>	<u>\$ -</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures - Consumption and Treatment Services

Page 18

	Year ended March 31	
	2025	2024
<b>Receipts</b>		
Ministry of Health		
Consumption and treatment services	\$ 1,111,110	\$ 1,111,110
One-time funding	50,000	-
	<u>1,161,110</u>	<u>1,111,110</u>
<b>Expenditures</b>		
Salaries	661,834	577,275
Benefits	156,902	145,078
Program	279,195	217,743
Building and grounds	-	6,422
	<u>1,097,931</u>	<u>946,518</u>
Excess of receipts over expenditures before amount refundable	63,179	164,592
Amount refundable to Ministry of Health	<u>(63,179)</u>	<u>(164,592)</u>
Excess of receipts over expenditures	<u>\$ -</u>	<u>\$ -</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Internally Restricted Project Funds

	Growth and Development		IIN		Donations		General Administration		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>										
Other receipts	\$ -	\$ -	\$ -	\$ -	\$ 20,390	\$ 25,933	\$ 576,674	\$ 458,782	\$ 597,064	\$ 484,715
Investment income	37,690	(225)	-	-	118,459	157,216	34,645	(2,743)	190,794	154,248
	<u>37,690</u>	<u>(225)</u>	<u>-</u>	<u>-</u>	<u>138,849</u>	<u>183,149</u>	<u>611,319</u>	<u>456,039</u>	<u>787,858</u>	<u>638,963</u>
<b>Expenditures</b>										
Salaries	-	-	-	-	-	-	298,472	276,387	298,472	276,387
Benefits	-	-	-	-	-	-	87,419	62,195	87,419	62,195
Building and grounds	-	-	-	-	-	-	88,126	-	88,126	-
Telephone	-	-	-	-	-	-	-	740	-	740
Repayment	-	-	-	-	-	-	23,531	-	23,531	-
Recruitment	-	-	-	-	-	-	12,006	3,541	12,006	3,541
Printing and copying	-	-	-	-	-	-	225	-	225	-
Program	-	-	-	-	10,724	34,289	148,995	24,772	159,719	59,061
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,724</u>	<u>34,289</u>	<u>658,774</u>	<u>367,635</u>	<u>669,498</u>	<u>401,924</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	37,690	(225)	-	-	128,125	148,860	(47,455)	88,404	118,360	237,039
Internal fund transfer	-	2,377,106	-	-	-	-	-	(2,377,106)	-	-
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	37,690	2,376,881	-	-	128,125	148,860	(47,455)	(2,288,702)	118,360	237,039
Fund balance, beginning of year	2,515,777	138,896	18,835	18,835	584,941	436,081	241,765	2,530,467	3,361,318	3,124,279
Transfer between funds	-	-	-	-	-	-	(5,653)	-	(5,653)	-
Fund balance, end of year	<u>\$ 2,553,467</u>	<u>\$ 2,515,777</u>	<u>\$ 18,835</u>	<u>\$ 18,835</u>	<u>\$ 713,066</u>	<u>\$ 584,941</u>	<u>\$ 188,657</u>	<u>\$ 241,765</u>	<u>\$ 3,474,025</u>	<u>\$ 3,361,318</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Greater Toronto CHC Network

Page 20

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	Year ended March 31	
	2025	2024
Receipts		
Other receipts	<u>\$ 37,050</u>	<u>\$ 27,300</u>
Expenditures		
Purchased services	16,291	14,769
Program	<u>-</u>	<u>196</u>
	<u>16,291</u>	<u>14,965</u>
Excess of receipts over expenditures	20,759	12,335
Fund balance, beginning of year	<u>148,420</u>	<u>136,085</u>
Fund balance, end of year	<u>\$ 169,179</u>	<u>\$ 148,420</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Primary Health Care Programs

	Dental Homeless Program		Dental for Seniors		Physiotherapy Program		SUAP SOS		Blue Door Clinic	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>										
Health Canada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,723	\$ 702,960	\$ -	\$ -
Ontario Health	-	-	-	-	101,767	94,752	-	-	-	-
Ministry of Health	-	-	-	-	-	-	-	-	-	-
Other government funding	-	-	251,208	83,736	-	-	-	-	-	-
Foundations and other not for profits	-	-	-	-	-	-	-	-	-	-
Other receipts	27,000	29,250	-	-	-	-	-	-	-	-
	<u>27,000</u>	<u>29,250</u>	<u>251,208</u>	<u>83,736</u>	<u>101,767</u>	<u>94,752</u>	<u>576,723</u>	<u>702,960</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>										
Salaries	17,790	26,339	197,574	10,063	81,465	75,000	356,527	399,013	-	-
Benefits	1,792	6,271	38,697	2,245	22,364	20,836	75,337	106,415	-	-
Program	6,228	2,545	41,549	20,556	-	-	31,283	54,641	-	4,953
Administrative	-	-	-	-	-	-	57,092	57,423	-	-
Purchased services	-	-	-	-	-	-	-	-	-	-
General admin	-	-	-	-	-	-	13,465	14,289	-	27
Honoraria	-	-	-	-	-	-	100	-	-	-
	<u>25,810</u>	<u>35,155</u>	<u>277,820</u>	<u>32,864</u>	<u>103,829</u>	<u>95,836</u>	<u>533,804</u>	<u>631,781</u>	<u>-</u>	<u>4,980</u>
<b>Excess of receipts over expenditures (expenditures over receipts) before funds transferred</b>										
	1,190	(5,905)	(26,612)	50,872	(2,062)	(1,084)	42,919	71,179	-	(4,980)
<b>Funds transferred between funds</b>										
	-	-	-	-	-	1,084	-	-	-	-
<b>Excess of receipts over expenditures (expenditures over receipts) after funds transferred</b>										
	1,190	(5,905)	(26,612)	50,872	(2,062)	-	42,919	71,179	-	(4,980)
<b>Fund balance, beginning of year</b>										
	(22,512)	(16,607)	50,872	-	-	-	71,179	-	-	4,980
<b>Surplus repaid to PHAC</b>										
	-	-	-	-	-	-	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ (21,322)</u>	<u>\$ (22,512)</u>	<u>\$ 24,260</u>	<u>\$ 50,872</u>	<u>\$ (2,062)</u>	<u>\$ -</u>	<u>\$ 114,098</u>	<u>\$ 71,179</u>	<u>\$ -</u>	<u>\$ -</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Primary Health Care Programs - continued

	Blue Door Clinic - Giliad		Blue Door Clinic - OHTN		Community Immunization Clinic (COVID-19 Vaccine)		General Clinical Programs		IPCT	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>										
Health Canada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ontario Health	-	-	-	-	-	-	-	-	243,306	-
Ministry of Health	-	-	-	-	-	-	-	-	-	-
Other government funding	-	-	-	-	-	9,798	-	-	-	-
Foundations and other not for profits	-	6,646	-	74,986	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	12,188	180,287	-	-
	<u>-</u>	<u>6,646</u>	<u>-</u>	<u>74,986</u>	<u>-</u>	<u>9,798</u>	<u>12,188</u>	<u>180,287</u>	<u>243,306</u>	<u>-</u>
<b>Expenditure</b>										
Salaries	-	1,642	-	51,309	-	-	-	-	108,768	-
Benefits	-	317	-	11,418	-	-	-	-	24,013	-
IT network/computer expenses	-	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	-	-	33,478	-
Telephone	-	-	-	-	-	-	-	-	-	-
Program	-	4,687	-	12,259	-	22,129	6,677	104,930	77,047	-
Administrative	-	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-	-
Staff development	-	-	-	-	-	-	-	-	-	-
General admin	-	-	-	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	-	180	8,840	-	-
	<u>-</u>	<u>6,646</u>	<u>-</u>	<u>74,986</u>	<u>-</u>	<u>22,129</u>	<u>6,857</u>	<u>113,770</u>	<u>243,306</u>	<u>-</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	-	-	-	-	-	(12,331)	5,331	66,517	-	-
Funds transferred from between funds	-	-	-	-	-	-	-	(1,084)	-	-
Excess of receipts over expenditures (expenditures over receipts)	-	-	-	-	-	(12,331)	5,331	65,433	-	-
Fund balance, beginning of year	-	-	-	-	-	12,331	177,693	112,260	-	-
Surplus repaid to PHAC	-	-	-	-	-	-	-	-	-	-
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,024</u>	<u>\$ 177,693</u>	<u>\$ -</u>	<u>\$ -</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Primary Health Care Programs - continued

	PHAC Blue Door		Women's Art Afternoon & Toronto Arts Council		General Community Health		Social Prescribing for Better Mental Health		Reducing Harm through Outreach and Education		OHTN - Harm Reduction Research	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>												
Health Canada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ontario Health	-	-	-	-	-	-	-	-	-	-	-	-
Ministry of Health	-	-	-	-	-	-	-	-	-	-	-	-
Other government funding	-	-	-	-	-	-	-	-	34,749	38,519	-	-
Foundations and other not for profits	69,811	68,019	-	-	-	-	-	85,910	-	-	-	-
Other receipts	-	-	-	-	96,545	59,447	-	-	-	-	-	-
	<u>69,811</u>	<u>68,019</u>	<u>-</u>	<u>-</u>	<u>96,545</u>	<u>59,447</u>	<u>-</u>	<u>85,910</u>	<u>34,749</u>	<u>38,519</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>												
Salaries	43,220	32,506	-	-	22,852	67,334	-	59,916	22,994	25,105	22,932	2,063
Benefits	10,652	7,593	-	-	6,617	12,647	-	13,648	4,330	6,294	-	-
IT network/computer expenses	-	-	-	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-	-
Program	7,903	6,586	-	-	15,658	21,840	-	9,654	4,956	5,932	8,050	3,898
Administrative	7,536	6,902	-	-	-	-	-	-	-	-	-	-
Purchased services	-	-	-	-	-	-	-	-	-	-	-	-
Staff development	-	-	-	-	-	-	-	-	-	-	-	-
General admin	-	-	-	-	-	-	-	-	1,747	1,270	-	-
Honoraria	500	609	-	-	-	-	-	-	700	687	-	-
	<u>69,811</u>	<u>54,196</u>	<u>-</u>	<u>-</u>	<u>45,127</u>	<u>101,821</u>	<u>-</u>	<u>83,218</u>	<u>34,727</u>	<u>39,288</u>	<u>30,982</u>	<u>5,961</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	-	13,823	-	-	51,418	(42,374)	-	2,692	22	(769)	(30,982)	(5,961)
Fund transfer between funds	-	-	-	1,764	-	2,588	-	-	-	-	-	-
Surplus repaid to funder	-	-	-	-	-	-	-	(2,692)	-	-	-	-
Excess of receipts over expenditures (expenditures over receipts) after funds transferred	-	13,823	-	1,764	51,418	(39,786)	-	-	22	(769)	(30,982)	(5,961)
Fund balance, beginning of year	-	15,180	-	(1,764)	110,178	149,964	-	-	52,334	53,103	37,078	43,039
Surplus repaid to PHAC	-	29,003	-	-	-	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,596</u>	<u>\$ 110,178</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,356</u>	<u>\$ 52,334</u>	<u>\$ 6,096</u>	<u>\$ 37,078</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Primary Health Care Programs - continued

	AIDS Bureau Harm Reduction		CATCH-ED		Harm Reduction at Sheltering Site		City of Toronto DTE Special Outreach		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>										
Health Canada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,723	\$ 702,960
Ontario Health	-	-	-	-	-	-	-	-	345,073	94,752
Ministry of Health	106,600	143,600	-	-	-	-	-	-	106,600	143,600
Other government funding	-	-	119,657	119,657	212,219	212,219	365,600	347,825	983,433	811,754
Foundations and other not for profits	-	-	-	-	-	-	-	-	69,811	235,561
Other receipts	-	-	-	-	-	-	-	-	135,733	268,984
	<u>106,600</u>	<u>143,600</u>	<u>119,657</u>	<u>119,657</u>	<u>212,219</u>	<u>212,219</u>	<u>365,600</u>	<u>347,825</u>	<u>2,217,373</u>	<u>2,257,611</u>
<b>Expenditures</b>										
Salaries	86,563	85,309	76,825	69,342	99,835	118,033	201,047	209,451	1,338,392	1,232,425
Benefits	20,037	19,667	16,900	12,763	30,715	28,481	44,041	47,439	295,495	296,034
IT network/computer expenses	-	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	-	-	33,478	-
Telephone	-	-	-	-	-	-	478	-	478	-
Program	-	37,800	14,029	17,178	22,425	25,267	37,334	29,820	273,139	384,675
Administrative	-	-	6,000	6,000	27,681	27,681	45,889	41,450	144,198	139,456
Purchased services	-	-	2,720	3,380	-	-	-	-	2,720	3,380
Staff development	-	-	-	-	-	-	-	1,671	-	1,671
General admin	-	-	-	-	9,527	1,827	4,115	13,047	28,854	30,460
Honoraria	-	-	-	-	80	200	-	-	1,560	10,336
	<u>106,600</u>	<u>142,776</u>	<u>116,474</u>	<u>108,663</u>	<u>190,263</u>	<u>201,489</u>	<u>332,904</u>	<u>342,878</u>	<u>2,118,314</u>	<u>2,098,437</u>
Excess of receipts over expenditures (expenditures over receipts) before funds transferred	-	824	3,183	10,994	21,956	10,730	32,696	4,947	99,059	159,174
Fund transfer between funds	-	(824)	-	-	-	-	-	-	-	-
Surplus repaid to funder	-	-	-	-	-	-	-	-	-	(2,692)
Excess of receipts over expenditures (expenditures over receipts)	-	-	3,183	10,994	21,956	10,730	32,696	4,947	99,059	156,482
Fund balance, beginning of year	-	-	10,994	-	60,425	49,695	184,145	179,198	732,386	604,907
Surplus repaid to PHAC	-	-	-	-	-	-	-	-	-	(29,003)
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,177</u>	<u>\$ 10,994</u>	<u>\$ 82,381</u>	<u>\$ 60,425</u>	<u>\$ 216,841</u>	<u>\$ 184,145</u>	<u>\$ 831,445</u>	<u>\$ 732,386</u>

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - HIV/AIDS Program

	OHTN Rapid Linkage		OHTN TCTO		OHTN OCS		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>								
Other receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,933	\$ -	\$ 5,933
<b>Expenditures</b>								
Salaries	-	-	-	25,000	-	-	-	25,000
Program	-	9,491	-	-	-	-	-	9,491
Administrative	-	3,000	-	-	-	-	-	3,000
Purchased services	-	581	-	-	-	9,427	-	10,008
	-	13,072	-	25,000	-	9,427	-	47,499
Excess of expenditures over receipts	-	(13,072)	-	(25,000)	-	(3,494)	-	(41,566)
Fund balance, beginning of year	-	13,072	-	25,000	-	3,494	-	41,566
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See program descriptions (page 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Health Promotion and Community Services

	Pathways to Education		Employment and Social Development Canada - Jobs		United Way - Social Impact Investment Fund		Canada Summer Jobs - Service Canada	
	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>								
EarlyON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pathways to Education Canada	1,944,600	1,874,626	-	-	-	-	-	-
Other government funding	-	-	-	-	-	-	-	-
Employment and Social Development	-	-	212,110	919,623	-	-	-	19,372
Foundations and other not for profits	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
	<u>1,944,600</u>	<u>1,874,626</u>	<u>212,110</u>	<u>919,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,372</u>
<b>Expenditures</b>								
Salaries	1,160,460	1,100,638	119,187	501,540	-	-	-	17,716
Benefits	312,676	283,836	13,901	62,927	-	-	-	1,656
Office rent	190,687	181,570	26,889	46,695	-	-	-	-
Administration	102,871	104,040	3,917	-	-	-	-	-
Purchase services	3,658	31,181	-	-	-	-	-	-
Insurance	2,700	2,700	-	-	-	-	-	-
Telephone and computer	30,151	28,693	227	-	-	-	-	-
Program	16,729	22,843	9,061	36,500	-	4,655	-	-
Staff development	12,336	14,179	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-
Graduation and convocation	5,881	9,404	-	-	-	-	-	-
General and admin	16,540	13,424	711	4,483	-	-	-	-
Legal and audit	9,100	7,000	-	-	-	-	-	-
Miscellaneous	5,116	6,795	38,217	267,478	-	-	-	-
Outreach	1,254	2,279	-	-	-	-	-	-
Volunteer recognition	-	17,672	-	-	-	-	-	-
TTC and school supplies	74,441	48,372	-	-	-	-	-	-
	<u>1,944,600</u>	<u>1,874,626</u>	<u>212,110</u>	<u>919,623</u>	<u>-</u>	<u>4,655</u>	<u>-</u>	<u>19,372</u>
Excess of receipts over expenditures (expenditures over receipts)	-	-	-	-	-	(4,655)	-	-
Fund balance, beginning of year	-	-	-	-	-	4,655	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Health Promotion and Community Services - continued

	City of Toronto - Social Development Program		Anti-Racism Action Program		General Youth and Education Program		EarlyON		EarlyON Innovation	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Receipts</b>										
EarlyON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,392	\$ 1,006,478	\$ 135,000	\$ 142,481
Pathways to Education Canada	-	-	-	-	-	-	-	-	-	-
Other government funding	-	100,000	-	77,221	-	-	-	-	-	-
Employment and Social Development	-	-	-	-	-	-	-	-	-	-
Foundations and other not for profits	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	43,508	34,775	-	-	-	-
Other receipts	-	-	-	-	8,163	3,503	23,965	-	-	-
	-	100,000	-	77,221	51,671	38,278	1,021,357	1,006,478	135,000	142,481
<b>Expenditures</b>										
Salaries	-	56,494	-	74,149	-	-	649,571	616,963	53,582	79,858
Benefits	-	9,393	-	9,539	-	-	172,221	162,736	15,497	11,739
Office rent	-	-	-	-	-	-	92,055	98,144	-	9,720
Administration	-	-	-	-	-	-	-	-	-	-
Purchase services	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	3,240	3,030	-	-
Furniture and equipment	-	-	-	-	-	-	-	-	-	-
Telephone and computer	-	-	-	-	-	-	13,184	16,494	-	-
Program	-	47,167	-	4,548	43,266	6,899	60,753	66,929	65,065	37,745
Staff development	-	-	-	-	-	-	4,433	5,618	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-
Graduation and convocation	-	-	-	-	-	-	-	-	-	-
General and admin	-	-	-	-	-	-	7,770	12,312	856	3,419
Legal and audit	-	-	-	1,250	-	-	15,000	22,287	-	-
Miscellaneous	-	-	-	-	-	-	3,130	1,965	-	-
Outreach	-	-	-	-	-	-	-	-	-	-
Volunteer recognition	-	-	-	-	-	-	-	-	-	-
TTC and school supplies	-	-	-	-	-	-	-	-	-	-
	-	113,054	-	89,486	43,266	6,899	1,021,357	1,006,478	135,000	142,481
<b>Excess of receipts over expenditures (expenditures over receipts)</b>	-	(13,054)	-	(12,265)	8,405	31,379	-	-	-	-
<b>Fund balance, beginning of year</b>	-	13,054	-	12,265	831,852	800,473	-	-	-	-
<b>Fund balance, end of year</b>	\$ -	\$ -	\$ -	\$ -	\$ 840,257	\$ 831,852	\$ -	\$ -	\$ -	\$ -

See program descriptions (pages 29-33)

# Regent Park Community Health Centre

## Statement of Receipts and Expenditures and Fund Balance - Health Promotion and Community Services - continued

Page 28

	EarlyON - Donation		EarlyON - Peri Natal Nutrition		Total	
	2025	2024	2025	2024	2025	2024
<b>Receipts</b>						
EarlyON	\$ -	\$ -	\$ -	\$ -	\$ 1,132,392	\$ 1,148,959
Pathways to Education Canada	-	-	-	-	1,944,600	1,874,626
Other government funding	-	-	-	-	-	177,221
Employment and Social Development	-	-	-	-	212,110	938,995
Foundations and other not for profits	-	-	30,452	30,352	30,452	30,352
Investment income	19,628	19,788	-	-	63,136	54,563
Other receipts	8,992	4,221	-	-	41,120	7,724
	<u>28,620</u>	<u>24,009</u>	<u>30,452</u>	<u>30,352</u>	<u>3,423,810</u>	<u>4,232,440</u>
<b>Expenditures</b>						
Salaries	2,777	-	-	-	1,985,577	2,447,358
Benefits	694	-	-	-	514,989	541,826
Office rent	-	-	-	-	309,631	336,129
Administration	-	-	-	-	106,788	104,040
Purchase services	-	-	-	-	3,658	31,181
Resources/materials	39	610	-	-	39	610
Insurance	-	-	-	-	5,940	5,730
Telephone and computer	-	-	-	-	43,562	45,187
Program	-	-	29,278	29,144	224,152	256,430
Staff development	-	-	-	-	16,769	19,797
Graduation and convocation	-	-	-	-	5,881	9,404
General and admin	-	-	1,174	1,308	27,051	34,946
Legal and audit	-	-	-	-	24,100	30,537
Miscellaneous	-	-	-	-	46,463	276,239
Outreach	-	-	-	-	1,254	2,279
Volunteer recognition	-	-	-	-	-	17,672
TTC and school supplies	-	-	-	-	74,441	48,372
	<u>3,510</u>	<u>610</u>	<u>30,452</u>	<u>30,452</u>	<u>3,390,295</u>	<u>4,207,737</u>
Excess of receipts over expenditures (expenditure over receipts)	25,110	23,399	-	(100)	33,515	24,703
Fund balance, beginning of year	<u>233,114</u>	<u>209,715</u>	<u>-</u>	<u>100</u>	<u>1,064,966</u>	<u>1,040,262</u>
Fund balance, end of year	<u>\$ 258,224</u>	<u>\$ 233,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,098,481</u>	<u>\$ 1,064,965</u>

See program description (pages 29-33)

## 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 (PHAC) - Blue Door grant.

The program ended in March 31, 2024.

### 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.

The program ended in March 31, 2024.

### 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, 2024.

## General Clinical Programs

### Chiropody

This fund provides salary for Chiropodists 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)

### IPCT Interprofessional Primary Care Team (IPCT)

The Ontario government has launched the 2025-26 call for proposals to create and expand up to 80 new primary care teams to connect 300,000 more people to primary care. This is part of the more than \$ 1.8 billion the Ontario government is investing to support Ontario's Primary Care Action Team and their action plan to add 305 new primary care teams across the province, connecting two million more people to a publicly funded primary care within four years.

This round of funding is a targeted call for proposals focused on communities, designated by postal code, who have the highest rate of people not connected to a primary care provider or team, including those on the Health Care Connect waitlist.

Primary care practices and clinicians who provide care to people living in identified postal codes are invited to submit proposals for funding consideration through their associated Ontario Health Team (OHT) and their Primary Care Network (PCN).

### 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. The program ended in March 31, 2024.

### 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.

### 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.

### Ontario HIV Treatment Network (OHTN)

#### 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.

## Primary Health Care Program (continued)

### 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.

### 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 Fund

### 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.

The program ended in March 31, 2024.

### 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.

## 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.

### 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.

## Health Promotion and Community Services (continued)

### 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 and EarlyON Innovation

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 - Donations

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

### 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.