



2020 Annual Report

Schoolhouse Playcare Centres of Durham

Message from the President, SPC Board of Directors

In 2020-2021, we continued to be challenged by the ongoing COVID-19 pandemic. A big thank you to the entire Schoolhouse Playcare Centres of Durham team for working so hard to keep everyone safe while continuing to provide high quality care. This has been a difficult year and through it all you have stayed resilient and showed great commitment to serving families in our community.

Throughout the past two years, the Board of Directors has been happy to welcome many new members. To support Board members, we have focused on Board development over the past year. We participated in a virtual Board retreat in October 2020 which focused on roles of Board members and how to engage in Board work to support the organization.

Our committee work has focused on continuing to recruit new Board members as well as reviewing and revising our Board manual and policies/bylaws. This work remains ongoing, but some accomplishments have included:

- Revising the Board manual
- Mapping for policy/bylaw revisions to guide this continuing work over the next year
- Developing a new Board member orientation presentation (Board manual “lite” version)
- Bringing several candidates through the recruitment process, resulting in three new Board members
- Continuing the practice of maintaining a skills matrix of Board members to support recruitment practices and ensure a diverse skill set amongst the Board of Directors
- Organizing and participating in the annual Early Childhood Educator and Child Care Worker Appreciation Day in October

As we move into fall of 2021, the Board will continue to focus on work towards meeting our strategic objectives and working collaboratively with the head office team.

I would like to thank the Board for their continued dedication to Schoolhouse Playcare Centres of Durham. After five years, I am stepping down from the Board and would like to welcome the new Board chair, Amanda Melnyk. It has been a great experience being part of the Board for this amazing organization and I wish everyone all the best moving forward.

-Rebecca Rew



Message from the Incoming President, SPC Board of Directors

As I enter my fifth year on the Board of Directors team of Schoolhouse Playcare Centres of Durham I am honored to serve as Board chair for the upcoming 2021/2022 term. Amongst so many changes over the last few years since I joined, I have witnessed:

- A head office move
- Strategic Planning for the Organization and Board
- An Organizational Restructure to support career development and retention
- The adoption of a digital meeting format to reduce our footprint and generate reference material for future Boards
- The retirement of our long-standing Executive Director, and recruitment and onboarding of a new Executive Director during a global pandemic
- A dedicated, resilient, and hardworking workforce committed to the safety, security, and wellbeing for all during the most uncertain, volatile, and difficult year the child care sector has ever faced
- The introduction of Collaborative Educational Sessions that foster Child Connections and Parental Engagement across organizations

I am so proud of the progress that this organization and Board continues make year after year.

During a time when the region is under so much uncertainty, it is comforting to know that our values include an emphasis on: **Caring** and **Nurturing**, **Family** and **Partnerships**, **Child-Focused**, **Respect** and **Inclusiveness**, **Fun** and **Friendship**. These values guide us towards our mission to provide a strong foundation of lifelong learning and discovery through play-based child care

I look forward to the year ahead. We have a great team that is committed and passionate towards contributing to a better tomorrow.

-Amanda Melnyk

Thank you to our SPC Directors!

You have contributed your time, talent, and experience throughout 2020 to help advance our mission and support the diverse needs of the children and families within the communities we serve!

Karen Clevett
Grace Damian, Secretary
Kelly Garant
Amanda Melnyk, Vice-President
Kathy Moffat
Amanda Parrish
Rebecca Rew, President
Damion Scott, Treasurer



Message from the Executive Director

As I reflect on my first year as the Executive Director of Schoolhouse Playcare Centres I am filled with pride and a great sense of accomplishment. I have witnessed first-hand the impact our educators and child care professionals have had in the lives of so many children and families across our communities – at a time when our families have needed it the most.

The COVID-19 pandemic has had an extraordinary impact on the lives of our families as they have struggled to both understand and adapt to disruptions to their routines, impacts on their home life, work-life, absence of recreation activities, cultural events and celebrations, school closures and feelings of isolation.

Through it all, I have observed educators and child care professionals who have shown up and stepped up to ensure our children have had some sense of normalcy and **connection** while ensuring their health and safety – every day.

I am deeply appreciative of the families who have entrusted us with their children despite their uncertainty and have allowed us to provide this much needed support and care. Thank you!

As I look forward, it is with hope and optimism. I believe that the COVID-19 pandemic has illuminated both the importance of, and critical need for, high-quality, affordable, and accessible child care across the country. I believe that this is a key ingredient in helping children “return to normal” and in supporting families in their recovery. I also know that SPC is well positioned to be right there throughout this journey – every step of the way.

I would like to take this opportunity to also thank the SPC Board of Directors for their ongoing contribution to this wonderful organization and our communities throughout a particularly challenging year.

-Lisa Rankin

Connections during COVID

Social connections are an integral part of our human race. Being able to be, and feel connected to others, within our community, has unfortunately been a rare occurrence during this past year. The Novel COVID-19 Virus pandemic has greatly impacted our outside connections and sense of belonging. With the continued support from the SPC, my family has been able to rebuild these lost connections and bring back a sense of belonging.

When the pandemic hit hard, at home, in March 2020, my family had to grapple with many tough decisions. Pregnant with twins, along with having 3 older children with special needs, the top priority was keeping everyone safe and healthy. Keeping everyone home, following public health guidelines, we as a family were confined for a whole year, to our home.

In October 2020, the twins graced us with their presence. Healthy, and home safe and sound, I knew it was time to make some more tough decisions. The social isolation started to take a toll on my family. I decided it was time to enroll my 3 older children into child care at **SPC Highbush**.

As a family that was home for an entire year, getting back out into the community was frightening. SPC has been incredibly supportive through the entire process of enrollment. Atina, the Supervisor, went above and beyond to help apply for aids/consultants within the child care setting to help support each of our children's unique needs. The health & safety protocols put in place have also allowed my children to not only get back into the community, but to do it safely.

The educators at SPC have also been such a great support to my children. Facilitating social relationships with fellow classmates, while providing an inclusive learning environment, has allowed my children to thrive in many areas of their lives. Some of the greatest improvements I have seen in a long time include: social skills, fine motor skills and communication skills. Kind and caring at heart, the educators at SPC have been a great addition to our family's social connections within our community.

Thank you to the SPC for all of your dedication and support! My family appreciates all that you do!

-The Ismail Family



Our Mission

Schoolhouse Playcare Centres of Durham provides a strong foundation of lifelong learning and discovery through play-based child care



Our Vision

Inspiring a journey of learning and personal growth for every child

Our Values

Fun and Friendship: We create challenging, fun and rewarding experiences that nurture the formation of lasting friendships

Respect and Inclusiveness: We create an inclusive family environment where everyone belongs

Child-Focused: We support each child's unique strengths, needs and character in all that we do

Caring and Nurturing: We ensure a safe and secure environment where every child feels loved and nurtured to discover and grow

Family and Partnerships: We collaborate with parents in their child's care and foster external relationships with partners that champion quality child care for all

Annual General Meeting: Tuesday, June 15th, 6:00 p.m.

Keynote Speaker: Dr. Jean Clinton 6:00 p.m. – 7:00 p.m.

Please join us for the final speaker in our Virtual Parent Speaker Series. Our expert, Dr. Jean Clinton is a psychiatrist and advocate for children's mental health. Her presentation will focus on how positive, responsive connections with children help them to develop resiliency and overcome adversity. (ZOOM link to follow)

Annual General Meeting – The POWER of Connections 7:00 p.m. – 7:45 p.m.

Learn more about how Schoolhouse Playcare Centres has nurtured and developed our youngest learners while supporting families during the global pandemic. Key challenges and opportunities within the child care sector that have been magnified through COVID-19 will be discussed.

Agenda

6:00 p.m. - 7:00 p.m.	Keynote Address: Dr. Jean Clinton
7:00 p.m. - 7:10 p.m.	Introduction & Land Acknowledgement Family Story
7:10 p.m. - 7:20 p.m.	Financial Business <ul style="list-style-type: none"> Auditor's Report Appointment of Auditor
7:20 p.m. - 7:40 p.m.	Message from the President, Board of Directors Executive Director Report
7:40 p.m. - 7:45 p.m.	Board of Directors Membership <ul style="list-style-type: none"> Outgoing and Incoming Members
7:45 p.m.	Meeting Adjourned

Beyond COVID – the Future State of Child Care

Schoolhouse Playcare Centres of Durham is one of the largest and most reputable non-profit providers of licensed child care programs across Durham Region. For more than 35 years we have been meeting the increasingly diverse needs of the children and families we partner with. We have **2,950 licensed child care spaces** and we employ more than **300 child care educators** and professionals. We know that high-quality, affordable, inclusive and accessible child care is critical to the optimal development of children and contributes to positive and equitable outcomes for families. **In short, child care matters.**

The COVID-19 pandemic has had an extraordinary impact on children and families, and we are thankful to the Ministry of Education and our government for the support offered throughout the pandemic. More specifically, the recognition of child care as an essential service and a key driver of our economic recovery across the province. It is this recognition, in part, that has allowed us to best support children and families at a time when they have needed it most.

We are appreciative that the Government of Canada has recognized the essential role of child care on the economy, and for their advocacy to implement a Canada-wide child care system that better meets the needs for children, their families and the early learning and child care sector.

We know that an investment in early childhood education can help put Canada on a higher trend economic growth path. We know that a high-quality early learning and child care program, where children attend for several years, where education is facilitated by qualified and trained educators, can provide several benefits, including:

Positive outcomes for children including better behavioural/ social skills, better mental & physical health, and better long-term labour market outcomes

Reduction of stress & improved mental health of parents, better work performance and standard of living

Promotion of equality and decreased reliance on special needs education¹

Increase in the workforce participation of women

¹ Deloitte. *Early Learning and Childcare as Key Economic Infrastructure*. March 2021

While COVID-19 has reinforced the critical importance of child care, it has also illuminated the long-standing challenges faced by licensed non-profit child care agencies. Staffing shortages, inconsistent, inadequate and unpredictable approaches to funding across the country and insufficient resources to support children with special needs are among these challenges.

To build a Canada-wide comprehensive child care system that is well-designed, publicly funded and publicly managed, to provide universal access to high-quality, affordable, accessible, inclusive and culturally safe early learning and child care for children from birth to age 12, there is more to do.

Recognize the Early Childhood Educator as a professional

Attracting, recruiting, and retaining high-quality, well-trained Early Childhood Educators within licensed child care settings is, and has been, a significant issue for years and will undoubtedly become more challenging because of COVID-19. There is a direct correlation between high staff turnover and adverse impacts on program quality and child development. We know that children require a trusting, responsive, and consistent relationship with their educator to feel safe and comfortable – and approach new learning with passion and confidence.

Recommendations:

- Increase funding specifically for wages and benefits for Early Childhood Educators and address the wage gap between Early Childhood Educators who work in licensed child care settings and school settings
- Set a provincial compensation grid that recognizes the scope and complexity of the profession of the Early Childhood Educator
- Increase funding to support the cost of an Early Childhood Education degree and/or diploma program and explore incentives such as paid placement and mentorship opportunities
- Increase funding to support the ongoing professional learning and development for Early Childhood Educators

- Improve working conditions of Early Childhood Educators, including the strengthening of partnerships between licensed child care professionals and school board professionals, lower educator to child ratios and enhanced supports for educators who work with children with special needs

Expand access to high-quality, affordable non-profit child care for families

Despite evidence that a high-quality early learning and child care experiences significantly improves outcomes for children and families – the demand for licensed child care remains high, licensed spaces are difficult to find, and costs are increasingly out of reach for many families.

Recommendations:

- Direct federal infrastructure funding to build new centres, repurpose and/or renovate early learning environments that are operated by licensed non-profit organizations, and ensure that capacity building funding is prioritized to support and expand the public and non-profit child care sector
- Ensure infrastructure funding is matched with operational funding to offset the costs as new centres increase enrolment, and ensure a point of financial viability
- Work with provinces and territories to cap licensed child care fees for all age groups (0-12 years), and ensure that parent fees are viewed as a small offset to the public costs
- Ensure that licensed child care providers are provided with sustainable and predictable operating funding that *sufficiently* funds the “true costs” of a quality early learning experience
- Continue federal funding support to non-profit licensed child care so the sector can recover from the devastating impact of COVID-19 due to lost revenues and increased costs

Ensure inclusivity and provide ALL children with the resources and supports to meet their full potential

ALL children deserve the opportunity to be fully immersed in their school community and have equal access to high quality child care and education. To ensure positive outcomes for children of all backgrounds, abilities, cultures and experiences, programs and environments need to be inclusive, adaptable, and equitable.

Recommendations:

- Work with stakeholders within the early learning and child care sector to establish nationally recognized principles for child care curriculum and ensure an evidence-based pedagogical framework that is monitored and evaluated to ensure strong foundation for all children
- Increase funding for licensed non-profit organizations to support children with special needs in an integrated group setting – this includes adequate funding for special needs specialists, enhanced ratios, and support for one-on-one assistance the entire time the child is in care
- Provide ongoing professional development for educators, as well as materials and resources, so they can successfully meet the unique needs of all children
- Support licensed non-profit organizations in improving their competencies to create and sustain safer, more inclusive spaces that celebrate all dimensions of diversity

Focus on effective oversight, monitoring and evaluation to ensure high-quality and responsive early learning and child care

Effectively delivering on a comprehensive Canada-wide child care system that is affordable, accessible, inclusive and high-quality is contingent on regular evaluation and accountability. Establishing key performance indicators that measure progress against desired outcomes allows for “world class” early learning and child care programs and allows for a real time response to quality gaps.

Recommendations:

- Work with provinces and territories to establish evidence-based criteria to effectively measure the learning and developmental outcomes of children
- Promote stakeholder collaboration to advise and accelerate policy-making, promote evaluation and ensure accountability
- Work with provinces and territories to collect statistics on quality and performance, which could create more harmony across early learning and child care programs – and support equitable outcomes for children and families

Schoolhouse Playcare Snapshots

Neil's Story

Being first time parents, we knew we would be experiencing some anxiety when it came time for our baby to go to child care. But adding this pandemic to the mix has made us feel so much more worried. In addition to concerns for our child's safety, I was also worried about the transition itself. At that time, our child hadn't spent any time without me or my husband. But thanks to Sandy's (Supervisor) out-of-box thinking, we were able to have socially distanced, outdoor visits with the educators. Meeting the educators in-person, getting a chance to ask questions, and seeing them engage with our child made all the difference... Not just for our baby, but for us as well!

In addition to enduring the pandemic, the events of last year also brought the issue of systemic racism to the forefront. We absolutely love Canada - our new home, but we equally cherish our Indian heritage and culture, and it has always been very important to us to expose our child to that. Diwali - the festival of lights - is a major festival in our culture. All I did was share that with my son's educator and one can only imagine our excitement and joy when he brought home a beautiful Rangoli and Diya that they had made at child care!

I know our baby may be too young to realize the importance of appreciation for our culture, but we will always cherish his first artwork for Diwali. And we really appreciate the efforts of the educators to foster equity and racial inclusivity in that setting.

We are so glad and thankful that we chose this child care. We couldn't have asked for a better start to our kid's learning journey!

-Dr. Param Sekhon



Jaidien's Story

Being a mother of two and expecting is a blessing in itself, but from the beginning of the pandemic I have had to deal with setback after setback, but always stayed positive. The moment it was announced that there would be interruptions and closures to schools and child care, I found it hard to stay positive. With the closure of schools and child care centres, I was caught in a difficult predicament, tasked with making challenging decisions about our family's safety, financial obligations, and career concerns daily. Because of these closures there were very few options about how to proceed with our regular or somewhat regular lives. With all the other challenges ahead, the pandemic raised many questions about how to proceed with providing for my children emotionally, socially, and supporting my children's education needs.

Just as all hope was gone and it felt like we had no options or positive direction to move ahead, Schoolhouse Playcare Centres came to the rescue. They reached out to me and presented the option for Emergency Child Care, available for essential workers.

Once the information was presented to me, like every other parent out there I then had worries of how safe it was to send my son Jaidien. But as fast as the worry entered my thoughts, they were eased because of the high level of care I have known to expect from Schoolhouse Playcare Centres. They have been superb from the beginning without a doubt. Schoolhouse Playcare Centres has created such a caring, nurturing, and responsive environment for my son Jaidien, to the point he asked us if he can go to child care on weekends. Jaidien always shares stories about his time at child care, telling us how his day was and talking about his lovely teachers. Since he has been at SPC, Jaidien has become more adaptable to changes in his life and almost every environment he is in.

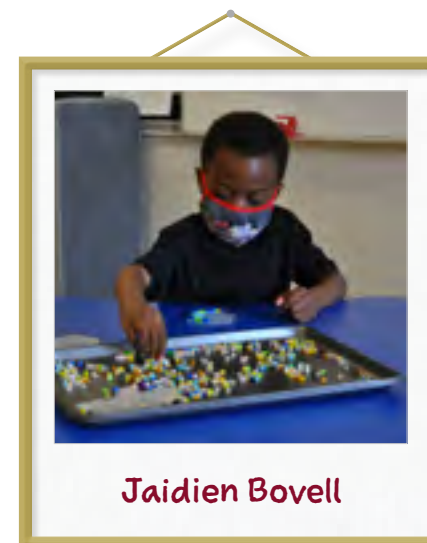
Throughout the pandemic, Schoolhouse Playcare Centres staff at the **Captain Michael VandenBos Public School** have been one of my biggest support systems in reassuring me that Jaidien is safe and well taken care of. This level of care was consistent when Jaidien was enrolled in the Emergency Child Care program at the **Glen Dhu Public School** location. This brought relief knowing that my child was happy, safe, and well cared for while I worked on keeping our lives as intact as possible. From day one, I was immediately put to ease by the professionalism, care and warm welcome from Trina (Supervisor at Captain Michael VandenBos location).

I am also thankful for all the R.E.C.E's and E.C.A's that work at that location. They are warm, nurturing, respectful, professional and go above and beyond to ensure that Jaidien has the best experience in child care.

There is so much more I can say about how COVID-19 affected my family, but nothing compares to the relief I felt knowing that there was reliable and safe child care options available, and the reliable staff at Schoolhouse Playcare Centres. I would like say thank you to Trina and her staff at Captain Michael VandenBos location for their unwavering support and outstanding care they have always provided. I would also like to say thank you to the staff and leadership at Glen Dhu, you all made it easy to feel at ease when leaving my child in your care.

Even through COVID-19 and visiting the different SPC locations for emergency child care, Jaidien has created a bond with the staff when he was there. The staff took the time to know Jaidien and in no time they were able to tell what gets him upset, and how to cheer him up. Also, thank you to all those who made this possible that I am not aware of. Even through this difficult time, it's great to know that there was a way to survive.

-Mikalia Bovell



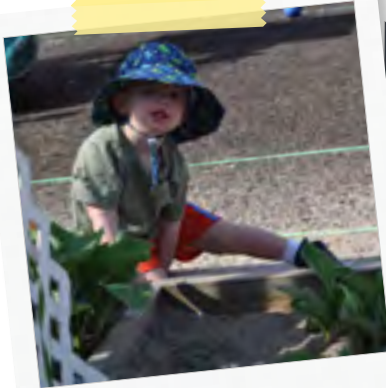
Nash's Story

Putting your child into child care for the very first time is an emotional time for all parents. During a pandemic it added a whole other layer of emotion. It honestly has been the best decision we have made for our son. The staff at **Highbush** welcomed us with open arms. They went out of their way to help make the transition go smoothly. Atina (Supervisor), helped put us at ease by sending us pictures of the centre and the staff as we could not go for a tour. Desiree and Anam have gone above and beyond caring for our son. They are so patient and kind with him. They have taught him so much over the past few months.

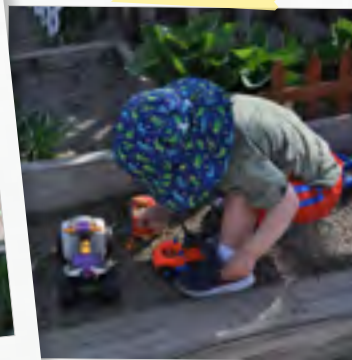
Every day he is coming home with new words and skills. They keep him stimulated by doing fun science experiments and art projects. They keep us informed with daily reports and send us pictures with the StoryPark App. During COVID, the child care centre has allowed for our son to learn and socialize with other kids his age which has been fundamental in his development. The staff have taken all appropriate health measures such as wearing PPE and screening us in the mornings. We are confident they are trying their absolute best in keeping our son healthy and safe.

The staff have been so thoughtful and creative during such an uncertain time. They exceeded our expectations by hosting a "Holiday Family Photoshoot" outdoors for families to take part in. My husband and I have both been fortunate enough to work throughout the pandemic as we have essential jobs. Therefore, without child care we wouldn't have been able to both work. We are beyond thankful to have an amazing child care centre for our son to go to every day.

-Kaitlin and
Chris Neale



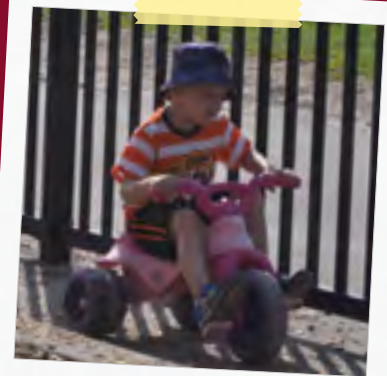
Nash Neale



Trucks & more!



Blake Wilson



Jaxson Wilson

Jaxson and Blake's Story

As a single working mother of 5 year old twins, COVID has had a severe and direct impact on my life. I needed a place for my children to go each day so I can go to work. I needed a place where I know they will be well taken care of and will be safe.

There is no better place than that of **Brooklin Village Schoolhouse Playcare Centres**. They have been attending since they were 18 months old and have loved it since Day 1. The bond they have developed with their educators is one that is strong. They are always excited to get dressed each morning and "go to school".

With the onset of COVID, I made the decision to hold them back from starting Junior Kindergarten in September of 2020, opting instead to keep them where they are comfortable – in child care. That was an option brought to me by the Supervisor herself. Knowing I was nervous about them starting school during a pandemic, that option brought me immediate relief.

The staff and the educators at Brooklin Village are amazing, for lack of a better word. I am so lucky that my children have been blessed to be a part of that family. I'm not sure what we would've done without them. My kids are happy. They are playful. They are loved when they are there.

-Angela Wilson

Bentley's Story

It was a year ago today we were all put on lockdown. My little guy was new to **SPC Glen Dhu** and had only been in child care for 3 months before all our lives forever changed!

With all the uncertainty going on, we had no idea when he was going back to child care, and when/if he did what it would look like. Needless to say, I was a nervous wreck! Luckily for me, all the staff at the SPC Glen Dhu location were very supportive, understanding and did everything they could to ease my mind and worries. Andrea (Supervisor) was always available for a call or email if I had any questions or concerns. She was always willing, ready to listen and explain anything I was unsure of. I am extremely grateful for all the communication during that time and that we were able to stay connected.

Fast forward to October 2020, and we sent our son back to SPC. I was still anxious and concerned, but with all the protocols, communication and relationships built with the staff it helped to ease the transition. Since my son has returned to SPC Glen Dh, he has flourished! All the staff and educators are so wonderful, kind, caring and treat the kids like their own. I look forward to the daily report card, as they always write a sweet story or cute memory from the day about my son.

Since COVID, my son hasn't seen any friends and barely any family, so the staff and SPC Glen Dhu have become his world of friends/family/support. He's excited and eager to go to SPC everyday, he's thrilled to learn and be with his friends and teachers. All weekend is spent asking when he goes back to child care! I knew my son would do great, but he's far exceeded our expectations and I can't help but think it's because of the wonderful staff/teachers that helped ease the scary transition and give him the love and support he needed to feel comfortable enough to grow to his best potential!

I can't wait until COVID is behind us, as I really miss being able to come into the centre and chat with all the staff during pick-up and drop-offs. I would like them to know they have made this transition as easy as it could be for me, my son and our family. I am forever grateful for their loving and nurturing environment they give to my little guy, and the connections we've made with each of them. I can't wait to give all the staff/teachers a big HUGE hug, for all the hard work they are doing to keep everyone safe and happy during this crazy time.

-Natalie Terry



Bentley Terry



**Exploring the
outdoor classroom!**



We ♥ our educators

Schoolhouse Playcare Centres 2020 Financials

INDEPENDENT AUDITOR'S REPORT

To the Members of
Schoolhouse Playcare Centre of Durham



Opinion

We have audited the financial statements of Schoolhouse Playcare Centre of Durham (the "Organization"), which comprise the statement of financial position as at December-31-20, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December-31-20, and its results of operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO).

Basis for Opinion

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

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 ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Statement of Financial Position

	2020	2019
ASSETS		
Current		
Cash and cash equivalents	\$ 5,412,161	\$ 4,208,518
Investment	2,087,044	2,004,329
Accounts receivable	1,321,814	492,511
HST rebate receivable	67,027	81,106
Prepaid expenses	148,841	136,744
	9,036,887	6,923,208
Long term		
Capital assets	379,962	326,560
	\$ 9,416,849	\$ 7,249,768
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 1,562,194	\$ 808,156
Current portion of capital lease obligations	17,634	17,634
Taxes withheld	116,340	136,589
Deferred day care fees	88,197	136,358
Deferred government grants, wage subsidies	416,388	559,927
	2,200,753	1,658,664
Long term		
Deferred capital asset grants	7,573	7,573
Deferred fundraising revenues	5,761	5,930
Deferred organizational fundraising revenues	1,994	1,994
Capital lease obligations	18,982	36,616
Deferred licensed home child care revenues	120,740	137,362
	155,050	189,475
	2,355,803	1,848,139
NET ASSETS		
Invested in Capital Assets	379,962	326,559
Unrestricted Net Assets	1,780,691	1,834,093
Internally Restricted	4,900,393	3,240,977
	7,061,046	5,401,629
	\$ 9,416,849	\$ 7,249,768

Statement of Operations

	2020	2019
REVENUE		
Day care fees	\$ 5,556,307	\$ 12,607,012
Federal grants	5,131,053	-
Government grants and wage subsidies	3,440,402	1,479,890
Wage enhancement	314,286	899,480
Interest income	97,677	122,925
	14,539,725	15,109,307
EXPENSES		
Advertising and promotion	16,203	21,767
Amortization	85,789	131,108
Bad debts	5,395	39,388
Classroom supplies	43,036	65,453
Equipment repairs and replacement	843,324	122,445
Equipment repairs and replacement - one time allocation	-	5,560
Excursion expense	-	5,941
Food and supplies	417,165	846,934
Insurance	65,589	60,383
Interest on capital leases	3,265	3,358
Legal settlement	37,807	-
Office and general	116,741	135,302
Personal protective equipment	20,739	-
Professional development	24,803	9,727
Professional fees	24,236	58,088
Rent	573,379	985,583
Staff appreciation	4,674	9,937
Telephone	25,892	23,984
Toys	13,364	28,329
Transportation	3,649	31,886
Wages and benefits funded by government grants	3,789,115	1,479,890
Wages and benefits	6,842,951	10,733,908
	12,957,116	14,798,971
	1,582,609	310,336
OTHER INCOME		
Gain due to waiver of lease payments	(76,807)	-
Excess of revenue over expenses	\$ 1,659,416	\$ 310,336

Statement of Changes in Net Assets

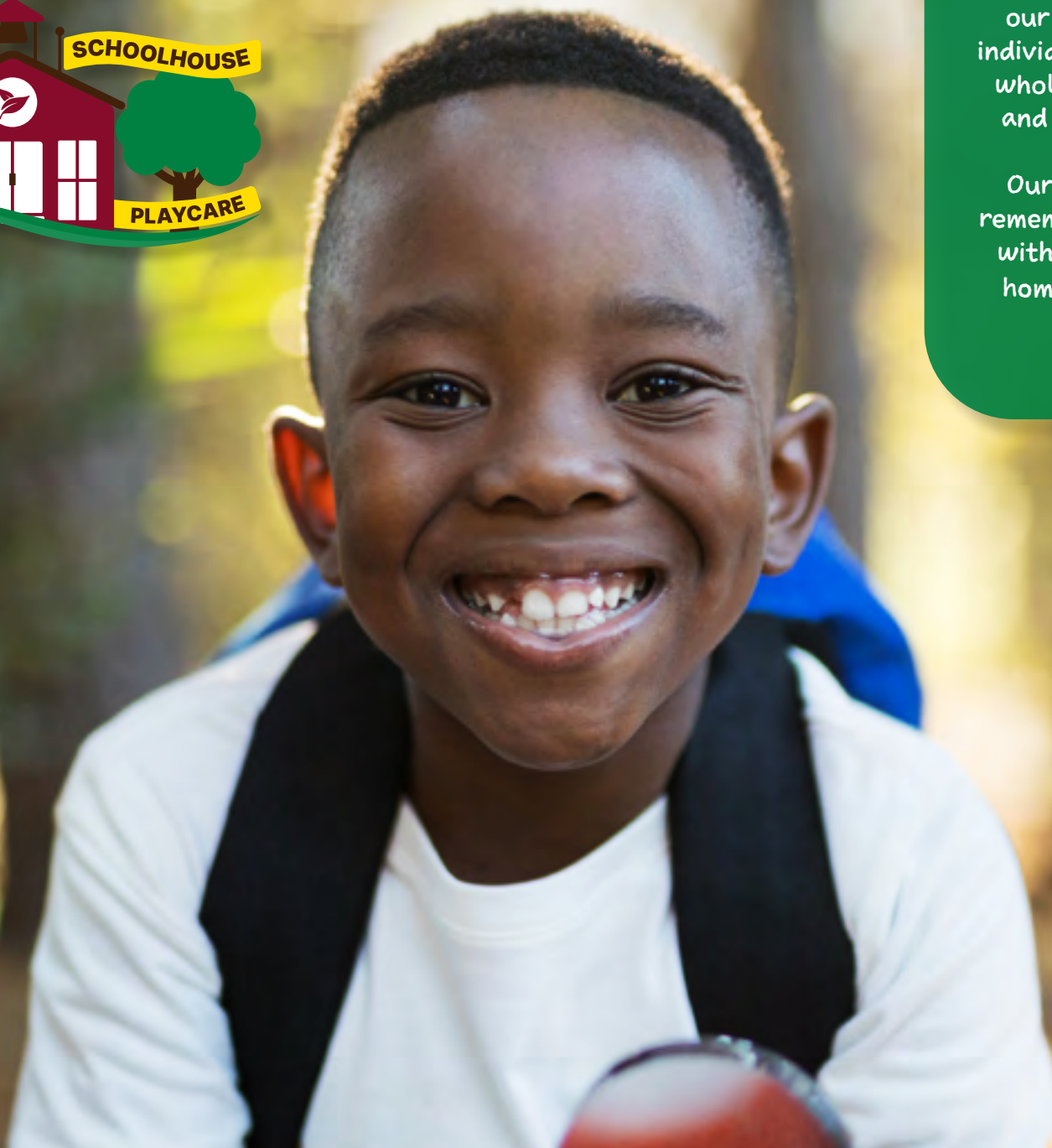
	Invested in Capital Assets	Internally Restricted	Unrestricted Net Assets	2020	2019
Balance, beginning of year	\$ 326,559	\$ 3,240,977	\$ 1,834,093	\$ 5,401,629	\$ 5,091,292
Excess (deficiency) of revenue over expenses	(85,789)	-	1,745,205	1,659,416	310,335
Invested in capital assets	139,191	-	(139,191)	-	-
Internally imposed restrictions	-	1,659,416	(1,659,416)	-	-
Balance, end of year	\$ 379,961	\$ 4,900,393	\$ 1,780,691	\$ 7,061,045	\$ 5,401,627

Statement of Cash Flows

	2020	2019
Cash provided by (used in)		
Operating activities:		
Excess of revenue over expenses	\$ 1,659,416	\$ 310,336
Adjustment for non-cash items:		
Amortization of capital assets	85,789	131,108
	1,745,205	441,444
Increase (decrease) in current assets		
Accounts receivable	(829,303)	(125,531)
HST rebate receivable	14,079	(3,034)
Prepaid expenses	(12,097)	40,621
	(827,321)	(87,944)
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	754,038	38,096
Taxes withheld	(20,249)	9,540
Deferred day care fees	(48,161)	29,457
Deferred government grants, wage subsidies	(143,539)	350,747
Deferred capital asset grants	-	(31,936)
Deferred fundraising revenues	(169)	(2,097)
Deferred licensed home child care revenues	(16,622)	137,362
	525,298	531,169
	1,443,182	884,669
Investing activities:		
Investments	(82,714)	(71,279)
Purchase of capital assets	(139,191)	(66,741)
	(221,905)	(138,020)
Financing activities:		
Capital lease obligations	(17,634)	3,240
Increase (decrease) in cash and cash equivalents	1,203,643	749,889
Cash and cash equivalents, beginning of year	4,208,518	3,458,629
Cash and cash equivalents, end of year	\$ 5,412,161	\$ 4,208,518

A full copy of the 2020 audited financial statements are available at each centre. Please speak to your centre Supervisor to view them.





"This is such a special spot for not only our children but our community. The individuals that work here love with their whole hearts and create such a caring and safe environment for our babies.

Our children grow up but will always remember the love and support they felt with their first experience away from home. Thank you for all that you do."

-Parent at Glen Dhu