HOMEBRIDGE YOUTH SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2026

bakertilly

HOMEBRIDGE YOUTH SOCIETY
INDEX
MARCH 31, 2026

bakertilly

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:
HomeBridge Youth Society

Opinion

We have audited the financial statements of **HomeBridge Youth Society** ("the Society"), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and supplementary schedules.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2026, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society 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.

Baker Tilly Nova Scotia is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All Members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

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 the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 the Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society 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.

Baker Tilly Nova Scotia Inc

Dartmouth, Nova Scotia
June 6, 2026

Chartered Professional Accountants

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Grants	**8,909,157**	8,909,157	7,857,402
Per diem	**730,328**	828,486	483,668
Recoverables (Note 12)	**59,487**	-	40,207
Donations	**7,820**	-	5,326
Funder reimbursements (Note 15)	**3,412**	-	-
Retroactive monies (Note 6)	**-**	-	391,151
Other DOSD funding (Note 14)	**-**	-	17,122
	9,710,204	9,737,643	8,794,876
EXPENSES			
Wages and benefits (Note 10)	**7,252,063**	7,939,078	5,766,449
Food	**198,061**	145,881	153,670
Repairs and maintenance	**140,091**	75,706	145,987
Light and power	**92,986**	73,075	87,490
Household and cleaning supplies	**62,348**	23,810	56,895
Recoverables (Note 12)	**60,246**	-	40,564
Staff training	**55,088**	8,028	11,731
Program	**40,271**	13,760	31,180
Telephone	**30,954**	14,595	30,990
Household furnishings	**28,075**	12,963	51,922
Fuel	**20,134**	33,841	21,656
Travel	**20,002**	32,361	25,091
Office	**13,726**	11,951	15,025
Water	**12,446**	10,944	11,047
Property taxes	**9,302**	4,170	9,124
Pharmacy	**7,646**	7,937	12,613
IBP (Incentive Based Program)	**4,522**	7,620	3,578
Retroactive wages and benefits (Note 6)	**-**	-	391,151
	8,047,961	8,415,720	6,866,163
	1,662,243	1,321,923	1,928,713
Excess of administrative expenses over administrative revenues (Schedule)	**1,954,700**	1,321,923	1,903,941
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**(292,457)**	-	24,772

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - FUNDRAISING PROJECT RESERVE
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
	$	$
REVENUES		
Bridges for Learning (Schedule)	**168,654**	163,700
Recreation and Occupational Therapy Funding	**78,259**	30,431
Expressions Program of the Arts	**48,855**	44,330
Holidays of Hope Fundraiser	**15,106**	12,384
Youth Development Initiative (YDI) projects funding	**8,358**	881
Health Literacy Program	**168**	450
Cooking Towards Independence	**-**	5,000
	319,400	257,176
EXPENSES		
Bridges for Learning (Schedule)	**176,407**	164,092
Expressions Program of the Arts	**49,443**	27,476
Recreation and Occupational Therapy Funding	**45,095**	33,460
Youth programs	**20,267**	18,949
Youth Development Initiative (YDI) projects funding	**5,310**	5,093
Cooking Toward Independence	**1,324**	585
Direct fundraising	**223**	30
Health Literacy Program	**-**	617
	298,069	250,302
EXCESS OF REVENUES OVER EXPENSES	**21,331**	6,874

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - OTHER FUNDS
FOR THE YEAR ENDED MARCH 31, 2026

	Capital Fund/ Asset Reserve		Special Projects Reserve		Professional Development Reserve	
	2026	2025	**2026**	2025	**2026**	2025
	$	$	**$**	$	**$**	$
REVENUES						
Funder reimbursements (Note 15)	**-**	31,047	**-**	-	**-**	-
Efficiency NS Grants	**-**	11,916	**-**	-	**-**	-
Investment in capital assets	**-**	42,963	**-**	-	**-**	-
EXPENSES						
Amortization	**59,486**	66,291	**-**	-	**-**	-
Repairs and maintenance	**5,026**	-	**-**	-	**-**	-
Programming	**-**	-	**2,969**	376	**-**	-
Impairment of capital assets	**-**	98,811	**-**	-	**-**	-
Return of funding to DOSD	**-**	-	**-**	-	**-**	67,388
Training and conferences	**-**	-	**-**	-	**-**	30,669
5-Week YCW training program	**-**	-	**-**	-	**-**	32,769
	64,512	165,102	**2,969**	376	**-**	130,826
DEFICIENCY OF REVENUES OVER EXPENSES	**(64,512)**	(122,139)	**(2,969)**	(376)	**-**	(130,826)

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2026

	General Fund		Restricted Funds					
			Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	Total	Total
	2026	2025	2026	2026	2026	2026	2026	2025
	$	$	$	$	$	$	$	$
Fund balances, beginning of year	940,705	994,879	623,164	61,375	-	258,393	942,932	1,110,453
Excess (deficiency) of revenues over expenses	(292,457)	24,772	(64,512)	(2,969)	-	21,331	(46,150)	(246,467)
Inter-fund appropriations	(47,651)	(78,946)	40,831	6,820	-	-	47,651	78,946
Fund balances, end of year	600,597	940,705	599,483	65,226	-	279,724	944,433	942,932

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

ASSETS

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	**Total 2026**	Total 2025
	$	$	$	$	$	**$**	$
CURRENT							
Cash	1,030,835	209,204	65,226	-	279,724	**1,584,989**	1,907,912
Accounts receivable	251,849	-	-	-	-	**251,849**	113,895
Prepaids	28,224	-	-	-	-	**28,224**	30,975
	1,310,908	209,204	65,226	-	279,724	**1,865,062**	2,052,782
CAPITAL ASSETS (Note 3)	-	390,279	-	-	-	**390,279**	449,765
	1,310,908	599,483	65,226	-	279,724	**2,255,341**	2,502,547

LIABILITIES

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	**Total 2026**	Total 2025
CURRENT							
Accounts payable and accrued liabilities (Note 4)	710,311	-	-	-	-	**710,311**	618,910

FUND BALANCES

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	**Total 2026**	Total 2025
UNRESTRICTED	600,597	-	-	-	-	**600,597**	940,705
INVESTMENT IN CAPITAL ASSETS	-	390,279	-	-	-	**390,279**	449,765
EXTERNALLY RESTRICTED	-	-	-	-	279,724	**279,724**	258,393
INTERNALLY RESTRICTED	-	209,204	65,226	-	-	**274,430**	234,774
	600,597	599,483	65,226	-	279,724	**1,545,030**	1,883,637
	1,310,908	599,483	65,226	-	279,724	**2,255,341**	2,502,547

COMMITMENT (Note 8)

CONTINGENCY (Note 9)

Approved by the Board

Jim Perrin

_______________________________ **Director**

Chantelle Cadeau

_______________________________ **Director**

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	**Total 2026**	Total 2025
	$	$	$	$	$	**$**	$
CASH PROVIDED BY (USED FOR):							
OPERATING							
Excess (deficiency) of revenues over expenses	(292,457)	(64,512)	(2,969)	-	21,331	**(338,607)**	(221,695)
Items not affecting cash							
Amortization	-	59,486	-	-	-	**59,486**	66,291
Impairment of capital assets	-	-	-	-	-	**-**	98,811
Inter-fund appropriations	(47,651)	40,831	6,820	-	-	**-**	-
	(340,108)	35,805	3,851	-	21,331	**(279,121)**	(56,593)
Change in non-cash operating working capital (Note 5)	(43,802)	-	-	-	-	**(43,802)**	378,538
	(383,910)	35,805	3,851	-	21,331	**(322,923)**	321,945
INVESTING							
Purchase of capital assets	-	-	-	-	-	**-**	(65,090)
CHANGE IN CASH	(383,910)	35,805	3,851	-	21,331	**(322,923)**	256,855
CASH - beginning of year	1,414,745	173,399	61,375	-	258,393	**1,907,912**	1,651,057
CASH - end of year	1,030,835	209,204	65,226	-	279,724	**1,584,989**	1,907,912
Cash consists of:							
Cash	400,284	-	-	-	279,724	**680,008**	1,038,005
Term deposits	630,551	209,204	65,226	-	-	**904,981**	869,907
	1,030,835	209,204	65,226	-	279,724	**1,584,989**	1,907,912

1. OPERATIONS

HomeBridge Youth Society ("the Society") was incorporated under the Societies Act of the Province of Nova Scotia and is a registered charity. The Society's primary purpose is the temporary and long-term housing of youth between the ages of 12 and 19.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Fund accounting

The Society follows the restricted fund method of accounting for funding.

The General Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources. The Schedules of Operations for each facility are consolidated into the Statement of Operations - General Fund.

The Capital Fund/Asset Reserve Fund reports the assets, liabilities, revenues and expenses related to the Society's capital assets and maintenance reserves.

The Special Projects Reserve Fund reports undesignated donations and related programming, training and other special projects expenses.

The Professional Development Reserve Fund, which reports restricted resources, was fully spent in the prior fiscal year, with $67,388 in funding returned to the Department of Opportunities & Social Development ("DOSD") in the prior year.

The Fundraising Project Reserve Fund (externally restricted) reports restricted resources to be used for specific programs.

Inter-fund appropriations are at the discretion of, and approved by, the Board.

Cash

Cash consists of cash on hand, bank balances held with a financial institution and term deposits that mature within one year.

Capital assets

Purchases of capital assets having a cost of more than $3,500 and an estimated life of greater than two years are recorded at cost. Contributed capital assets are recorded in the Capital Fund at fair value at the date of contribution.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets (Continued)

Rates and methods are applied to amortize the cost of capital assets over their estimated useful lives as follows:

Building	5%	Straight-line
Equipment	20%	Diminishing balance
Leasehold improvements	20%	Diminishing balance
Vehicles	30%	Diminishing balance

Impairment of long-lived assets

Long-lived assets are reviewed for impairment annually. When conditions indicate a long-lived asset no longer contributes to the Society's ability to provide services or that the value of future economic benefits or service potential associated with the capital asset is less than its net carrying amount, its net carrying amount is written down to its fair value or replacement cost.

Revenue recognition

Restricted funding is recognized as revenue of the Professional Development Reserve and Fundraising Project Reserve in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted funding is recognized as revenue 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.

Income taxes

The Society is a non-profit organization under section 149.1 (1) of the Income Tax Act, and, as such, is exempt from income taxes. Accordingly, no provision has been made in the accounts for income taxes.

Use of estimates

The preparation of financial statements in accordance 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 and disclosure of contingencies at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items and matters such as allowance for uncollectible receivables, useful lives of capital assets and certain accrued liabilities. Actual results could differ from those estimates.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial instruments

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

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

3. CAPITAL ASSETS

	Cost $	Accumulated Amortization $	**Net 2026 $**	Net 2025 $
Land	13,956	-	**13,956**	13,956
Building	529,769	284,394	**245,375**	268,257
Equipment	81,800	54,272	**27,528**	34,410
Leasehold improvements	235,796	154,033	**81,763**	102,203
Vehicles	49,189	27,532	**21,657**	30,939
	910,510	520,231	**390,279**	449,765

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2026 $	2025 $
Trade payables	**50,841**	43,410
Accrued liabilities	**24,639**	24,102
Government remittances	**76,418**	60,591
Payroll, benefits and accrued time	**558,413**	490,807
	710,311	618,910

5. CHANGE IN NON-CASH OPERATING WORKING CAPITAL

	2026 $	2025 $
Increase in accounts receivable	**(137,954)**	(362)
Decrease in grant receivables	**-**	298,529
Decrease (increase) in prepaids	**2,751**	(11,074)
Increase in accounts payable and accrued liabilities	**91,401**	91,445
	(43,802)	378,538

6. RETROACTIVE MONIES

In the prior year, the Department of Opportunities and Social Development funded $422,538 in retroactive monies to pay wage and benefit increases to employees as negotiated in the new collective agreement with the union. $391,151 was applied to the general fund and $31,387 was applied to administrative expenses. These retroactive monies are for wages related to the period of April 1, 2021 to March 31, 2024.

7. DISCLOSURE OF ALLOCATED EXPENSES

The Society allocates its administrative revenues and expenses (as listed on the Schedule of Administrative Revenues and Expenses) on the same percentage basis that the Department of Opportunities and Social Development uses to calculate a balanced budget as funded to the Society as follows:

	2026	2025
Hawthorne House	**-** %	- %
Johnson House	**-** %	- %
Jubien House	**-** %	- %
Reigh Allen Centre	**100.00** %	100.00 %
Cogswell House	**-** %	- %
Sullivan House	**-** %	- %
	100.00 %	100.00 %

8. COMMITMENT

The following is a schedule of future minimum lease payments under an operating lease for a photocopier, expiring in June 2027. The lease payments recorded as an expense in the current year, were $6,405 (2025 - $13,241). Minimum future lease payments under these leases are as follows:

	$
2027	6,405
2028	1,067

9. CONTINGENCY

In May 2025, the Society was named in a legal claim related to an incident alleged to have occurred in 2019. The claim is in its early stages, and no specific amount has been stated. As the outcome and potential financial impact cannot be reasonably estimated at this time, no amount has been recorded in the financial statements. The Society has insurance coverage for legal claims up to $10 million, with a $50,000 deductible.

10. PENSION EXPENSE

All unionized full-time and part-time employees of the Society, and any managers who opt to participate, are members of the Colleges of Applied Arts and Technology Pension Plan ("the Plan"), which is a multi-employer, jointly sponsored defined benefit plan for eligible employees of public colleges in Ontario and other employers. The Society makes contributions to the Plan at least equal to those of the employees.

Insufficient information is available to use defined benefit accounting; therefore the plan is accounted for as a defined contribution plan. The Society does not recognize any share of the Plan’s pension surplus or deficit. The most recent actuarial valuation filed with pension regulators as at January 1, 2026 indicated an actuarial surplus on a going concern basis of $6.7 billion. The Society made contributions to the Plan of $460,496 (2025 - $118,713) which has been included in wages and benefits in the statement of operations.

11. FINANCIAL INSTRUMENTS

Risks and concentrations

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society’s risk exposure and concentrations at March 31, 2026.

It is management’s opinion that the Society is not exposed to significant market, currency, interest rate and other price risk from its financial instruments. The risks arising on financial instruments are limited to the following:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial instruments that potentially subject the Society to concentrations of credit risk consist of cash and accounts receivable. The Society deposits its cash in reputable financial institutions and therefore believes the risk of loss to be remote. The Society is exposed to credit risk from accounts receivable. A provision for impairment of accounts receivable is established when there is objective evidence that the Society will not be able to collect all amounts due.

11. FINANCIAL INSTRUMENTS (Continued)

Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Society has sufficient working capital from operating activities to fund operations and fulfill obligations as they become due.

12. RECOVERABLES

Recoverable expenses are specific expenses for youth that are not funded as part of the operating budget and are billed back to the Department of Opportunities and Social Development.

13. ECONOMIC DEPENDENCE

The Society derives substantially all of its revenue from the Department of Opportunities and Social Development, as a result, the Society is economically dependent on the provincial government. In addition, residences utilized by the Society, with the exception of Hawthorne House, have been provided at a minimal fee by government and St. Paul's Home, another not-for-profit organization. The continued operations of the Society are dependent upon the approval of funding from the DOSD for the upcoming fiscal year. As at the date of these financial statements, funding for the next year has not yet been confirmed.

On August 31, 2024, the Johnson House facility was re-appropriated for operations by the DOSD, and is no longer operated by the Society.

14. OTHER DOSD FUNDING

Other DOSD funding represents funding received from the Department of Opportunities and Social Development outside of the scope of the operating budget.

In the prior year, there was $17,122 for the funding of a lump-sum payment to help offset rising costs for food and operations for Reigh Allen Centre. In the current year, no other DOSD funding was received.

15. FUNDER REIMBURSEMENTS

Funder reimbursements represents funding received from St. Paul's Home for projects that were outside the scope of the operating budget.

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - HAWTHORNE HOUSE
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Grants	**787,650**	787,650	-
Per diem	**214,395**	262,550	-
Recoverables (Note 12)	**11,440**	-	-
Donations	**1,000**	-	-
	1,014,485	1,050,200	-
EXPENSES			
Wages and benefits	**867,470**	984,018	-
Food	**28,382**	23,564	-
Repairs and maintenance	**14,194**	10,815	20,837
Recoverables (Note 12)	**11,608**	-	-
Property taxes	**9,302**	4,170	9,124
Telephone	**6,435**	2,085	4,309
Staff training	**6,309**	1,147	-
Light and power	**5,960**	5,212	4,018
Household furnishings	**5,858**	1,851	132
Program	**4,165**	2,223	-
Household and cleaning supplies	**3,301**	3,401	727
Fuel	**2,386**	4,834	2,300
Office	**1,871**	1,707	911
Water	**1,625**	1,562	584
Pharmacy	**1,536**	1,133	-
Travel	**521**	2,478	-
	970,923	1,050,200	42,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**43,562**	-	(42,942)

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JOHNSON HOUSE
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUE			
	-	-	-
EXPENSES			
Repairs and maintenance	-	-	4,053
Telephone	-	-	1,320
Light and power	-	-	1,022
Fuel	-	-	683
Water	-	-	221
Office	-	-	88
	-	-	7,387
DEFICIENCY OF REVENUES OVER EXPENSES	-	-	(7,387)

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JUBIEN HOUSE
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Grants	**813,131**	813,131	814,181
Per diem	**251,339**	271,043	213,828
Recoverables (Note 12)	**13,400**	-	6,970
Retroactive monies (Note 6)	**-**	-	59,659
	1,077,870	1,084,174	1,094,638
EXPENSES			
Wages and benefits	**974,205**	1,022,162	834,079
Food	**35,817**	23,564	27,574
Recoverables (Note 12)	**13,435**	-	6,983
Repairs and maintenance	**11,911**	10,815	17,240
Light and power	**8,108**	5,212	7,832
Staff training	**6,570**	1,147	989
Household and cleaning supplies	**5,421**	3,401	5,777
Telephone	**4,706**	2,085	5,983
Program	**3,539**	2,223	4,342
Travel	**3,011**	2,478	3,020
Household furnishings	**2,741**	1,851	7,001
Water	**1,807**	1,562	1,030
Office	**1,780**	1,707	2,820
Fuel	**1,587**	4,834	2,028
Pharmacy	**1,151**	1,133	2,571
Retroactive wages and benefits (Note 6)	**-**	-	59,659
	1,075,789	1,084,174	988,928
EXCESS OF REVENUES OVER EXPENSES	**2,081**	-	105,710

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - REIGH ALLEN CENTRE
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Grants	**5,280,417**	5,280,417	5,080,272
Recoverables (Note 12)	**11,070**	-	8,704
Donations	**6,820**	-	5,326
Retroactive monies (Note 6)	**-**	-	214,775
Other DOSD funding (Note 14)	**-**	-	17,122
	5,298,307	5,280,417	5,326,199
EXPENSES			
Wages and benefits	**3,414,796**	3,749,200	3,080,346
Repairs and maintenance	**67,339**	32,446	70,000
Food	**64,959**	58,480	58,895
Light and power	**59,039**	52,227	56,483
Household and cleaning supplies	**41,738**	10,206	36,077
Staff training	**23,123**	3,440	8,131
Program	**20,171**	5,515	18,360
Household furnishings	**15,237**	5,559	31,213
Fuel	**14,475**	14,505	14,313
Recoverables (Note 12)	**11,556**	-	8,972
Telephone	**8,569**	6,255	8,880
Water	**5,933**	4,696	6,376
Office	**5,671**	5,123	5,652
Travel	**5,546**	7,437	4,744
Pharmacy	**2,139**	3,405	5,344
Retroactive wages and benefits (Note 6)	**-**	-	214,775
	3,760,291	3,958,494	3,628,561
	1,538,016	1,321,923	1,697,638
Allocation of administrative revenues and expenses (Note 7)	**1,954,700**	1,321,923	1,903,941
DEFICIENCY OF REVENUES OVER EXPENSES	**(416,684)**	-	(206,303)

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - COGSWELL HOUSE
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Grants	**884,678**	884,678	867,782
Per diem	**264,594**	294,893	269,840
Recoverables (Note 12)	**10,032**	-	10,414
Retroactive monies (Note 6)	**-**	-	50,679
	1,159,304	1,179,571	1,198,715
EXPENSES			
Wages and benefits	**999,277**	1,125,061	923,960
Food	**32,850**	16,709	27,742
Repairs and maintenance	**15,116**	10,815	16,381
Staff training	**11,263**	1,147	1,210
Light and power	**10,213**	5,212	8,088
Recoverables (Note 12)	**10,041**	-	10,441
Household and cleaning supplies	**6,280**	3,401	6,115
Telephone	**6,023**	2,085	5,619
Travel	**3,581**	2,478	4,572
Program	**3,327**	1,576	2,659
Household furnishings	**2,664**	1,851	7,208
Office	**1,852**	1,707	2,676
Water	**1,418**	1,562	1,026
Pharmacy	**630**	1,133	1,859
Retroactive wages and benefits (Note 6)	**-**	-	50,679
Fuel	**-**	4,834	-
	1,104,535	1,179,571	1,070,235
EXCESS OF REVENUES OVER EXPENSES	**54,769**	-	128,480

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - SULLIVAN HOUSE
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Grants	**1,143,281**	1,143,281	1,095,167
Recoverables (Note 12)	**13,545**	-	14,119
Funder reimbursements (Note 15)	**3,412**	-	-
Retroactive monies (Note 6)	**-**	-	66,038
	1,160,238	1,143,281	1,175,324
EXPENSES			
Wages and benefits	**996,315**	1,058,637	928,064
Food	**36,053**	23,564	39,459
Repairs and maintenance	**31,531**	10,815	17,476
Recoverables (Note 12)	**13,606**	-	14,168
Light and power	**9,666**	5,212	10,047
Program	**9,069**	2,223	5,819
Staff training	**7,823**	1,147	1,401
Travel	**7,343**	17,490	12,755
Household and cleaning supplies	**5,608**	3,401	8,199
Telephone	**5,221**	2,085	4,879
IBP (Incentive Based Program)	**4,522**	7,620	3,578
Office	**2,552**	1,707	2,878
Pharmacy	**2,190**	1,133	2,839
Fuel	**1,686**	4,834	2,332
Water	**1,663**	1,562	1,810
Household furnishings	**1,575**	1,851	6,368
Retroactive wages and benefits (Note 6)	**-**	-	66,038
	1,136,423	1,143,281	1,128,110
EXCESS OF REVENUES OVER EXPENSES	**23,815**	-	47,214

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF ADMINISTRATIVE REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2026

	2026 Actual $	2026 Budget $	2025 Actual $
REVENUES			
Investment income	**40,831**	-	52,993
Retroactive monies (Note 6)	**-**	-	31,387
	40,831	-	84,380
EXPENSES			
Wages and benefits	**1,584,339**	1,166,873	1,509,076
Office	**127,261**	24,340	120,533
Insurance	**97,888**	42,217	100,886
Professional fees	**52,893**	34,202	129,608
Travel	**38,127**	18,743	39,219
Staff training	**35,080**	15,013	1,434
Miscellaneous	**14,082**	1,250	10,824
Utilities	**10,598**	7,819	10,071
Telephone	**10,529**	8,338	10,150
Meetings	**8,645**	-	10,392
Repairs and maintenance	**4,900**	-	4,900
Interest and bank charges	**4,617**	627	2,969
Board development	**3,993**	-	3,965
Fuel	**2,579**	2,501	2,907
Retroactive wages and benefits (Note 6)	**-**	-	31,387
	1,995,531	1,321,923	1,988,321
Excess of administrative expenses over administrative revenues (Note 7)	**1,954,700**	1,321,923	1,903,941

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF BRIDGES FOR LEARNING
FOR THE YEAR ENDED MARCH 31, 2026

	2026 $	2025 $
REVENUE		
Grant - Department of Education	**168,654**	163,700
EXPENSES		
Wages and benefits	**166,958**	157,870
Office and classroom supplies	**4,468**	3,363
Program	**1,687**	2,277
Training	**1,363**	-
Maintenance	**1,058**	-
Travel	**873**	582
	176,407	164,092
DEFICIENCY OF REVENUE OVER EXPENSES	**(7,753)**	(392)