

Lord Roberts Children's Programs
Annual General Meeting
June 27th, 2025

1.) Land Acknowledgement and Welcome- Julia Neufeld	
2.) Approval of the Agenda	<u>Motion required: To accept the agenda as presented.</u>
3.) Approval of the 2024 AGM minutes	<u>Motion required: To accept the minutes of the 2024 AGM</u>
4.) Introduction of the 2024/2025 Board members- Julia Neufeld	
5.) Reports: 5.1) Treasurer's Report- Audited Financial Statement Review- Eric Robert Rawluk and Robert Accountants 5.2) Chair Report- Julia Neufeld (Kim Cooke) 5.3) Executive Director's Report- Lanny McDonald	<u>Motion required : To accept these reports as information.</u>
6.) Appointment of the auditor for the 2025/2026 budget year	<u>Motion required : To appoint Rawluk and Robert as the Auditors for the 2025/2026 year.</u>
7.) Elections- Nominating Committee Report - Julia Neufeld	<u>Motion required: To accept the newly appointed Board members.</u>
8.) Adjournment	<u>Motion required: To adjourn the meeting at</u>

Lord Roberts Children's Programs
Annual General Meeting - Minutes

Date: June 18, 2024

Time: 6:30 PM - Called to Order at 6:31 PM

Location: Lord Roberts Children's Programs Pre-School Site - 725 Kylemore Ave

In Attendance: Andrew Gadsby-Pauls, Lindsay Salter, Kensie Simpson, Kim Cooke, Katherine Foster-Grajewski, Rikke McFeetors, Britni Thunder, Jessie Gregory, Danielle Jones, Devon Meyer, Jenna Drabble, Julia Neufeld, Liam Speirs, Lisa Rumpel, Kaitlyn Kuzyk, Jennifer Vo, Robin Clark, Claire Turnbull, Kathleen Hartie, Lin Watt, Lindsay Sawatsky, Margaret Robertson, Eric Robert, Erin Matvychuk, Derek Koop
Staff: Charlene Myran, Colleen MacLellan, Sybille Kinley, Violet Surkon, Sherry Martens, April Kalyniuk, Mary Swain, Mayling Morgan, Truc Tran, Lisa James, Diane Swain, Genya Mazovskyy

Regrets:

1. Land Acknowledgement & Welcoming Remarks - April Kalyniuk & Rikke McFeetors
2. Approval of Agenda
Motion: To approve the agenda for the Annual General Meeting June 18, 2024
Made by: Britni Thunder
Seconded by: Jessie Gregory
Carried - all in favour
3. Approval of 2023 AGM Minutes
Motion: To approve the meeting minutes from the annual general meeting on September 12, 2023
Made by: Robin Clark
Seconded by: Danielle Jones
Carried - all in favour
4. Introduction of Board Members
 - Board Members were introduced.
5. Reports:
 - 5.1. **Treasurer's Report** - Audited Financial Statement review by Eric Robert of Rawluk and Robert Accountants
 - 5.2. **Chairperson's Report** - Rikke McFeetors
 - Rikke presented highlights of their report including the benefit of the one-time improvement grants, as well as the increase to the operating grants. Thank you to parents who volunteered their time.
 - A thank you to the staff of LRCP for all that they do for the children of the centre

- Many changes are coming this year with Executive Director April retiring this summer
- The board is working towards finding a new director
- Question by parent: How much was provided by grants and how much is left?
Answer by April Kalyniuk: \$187,000, of which approximately \$42,000 remains

5.3. **Executive Director's Report - April Kalyniuk**

- There were many financial concerns which were not an issue this year due to increased funding
- The grant funding has made a huge impact this year but there is a long way to properly funding childcare centres on a long term basis
- The LRCP waiting list tripled due to the \$10 childcare grant
- The additional professional development day, two total, is hugely valuable to training
- Fencing is currently being installed at the Community Centre park (Ted Jone's Park) to make it safer for preschool children
- Staff turnover at LRCP is low

Motion: To accept the Treasurer's, Chairperson's, and Executive Director's reports as information

Made by: Lindsay Salter

Seconded by: Kim Cooke

Carried - all in favour

6. **Appointment of the Auditor for the 2024-2025 Budget Year**

Motion: To appoint Rawluk and Robert as the Auditors for the 2024-2025

Made by: Jessie Gregory

Seconded by: Kensie Simpson

Carried - all in favour

7. **Elections - Nominating Committee Report - Andrew Gadsby Pauls**

Motion: To accept the newly appointed board members

Made by: Katherine Foster- Grajewski

Seconded by: Britni Thunder

Carried - all in favour

8. **Adjournment**

Motion: To adjourn the meeting at 7:00 PM

Made by: Danielle Jones

Seconded by: Julia Neufeld

Carried - all in favour

LORD ROBERTS CHILDREN'S PROGRAMS INC
Financial Statements
Year Ended March 31, 2025

LORD ROBERTS CHILDREN'S PROGRAMS INC
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Year Ended March 31, 2025

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Rawluk & Robert

CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Lord Roberts Children's Programs Inc

Opinion

We have audited the financial statements of Lord Roberts Children's Programs Inc (the "organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2025, and the results of its 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 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.

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Rawluk & Robert

CHARTERED PROFESSIONAL ACCOUNTANTS

Independent Auditor's Report to the Members of Lord Roberts Children's Programs Inc *(continued)*

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.

Winnipeg, MB
June 23, 2025



Rawluk & Robert Chartered Professional Accountants Inc.
Chartered Professional Accountants

LORD ROBERTS CHILDREN'S PROGRAMS INC
Statement of Financial Position
March 31, 2025

	Operating Fund	Building Fund	2025	2024
ASSETS				
CURRENT				
Cash	\$ 338,916	\$ 77,329	\$ 416,245	\$ 482,408
Investments (Cost \$100,000) (Note 3)	101,979	-	101,979	102,485
Accounts receivable (Note 4)	78,558	-	78,558	31,000
Prepaid expenses	3,713	-	3,713	9,767
	523,166	77,329	600,495	625,660
CAPITAL ASSETS (Note 5)	40,258	-	40,258	48,551
	\$ 563,424	\$ 77,329	\$ 640,753	\$ 674,211
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable and accrued liabilities (Note 6)	\$ 41,508	\$ -	\$ 41,508	\$ 9,650
Provincial advances (Note 7)	6,120	-	6,120	6,120
Wages payable	77,665	-	77,665	86,571
Deferred income (Note 8)	35,378	-	35,378	98,408
	160,671	-	160,671	200,749
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 9)	31,726	-	31,726	41,448
	192,397	-	192,397	242,197
NET ASSETS	371,027	77,329	448,356	432,014
	\$ 563,424	\$ 77,329	\$ 640,753	\$ 674,211

ON BEHALF OF THE BOARD


 Kimberly Cooke (Jun 24, 2025 13:27 MDT) Director


 Danielle Jones (Jun 24, 2025 13:40 CDT) Director

See notes to financial statements

LORD ROBERTS CHILDREN'S PROGRAMS INC
Statement of Revenues and Expenditures
Year Ended March 31, 2025

	Budget	Operating Fund	Building Fund	Total 2025	Total 2024
	<i>Unaudited</i>				
REVENUES					
Operating grant	\$ 638,755	\$ 638,780	\$ -	\$ 638,780	\$ 573,862
Fees - parents	553,370	504,052	-	504,052	480,380
Inclusion grant	107,000	120,156	-	120,156	90,677
Other grants	39,112	76,151	-	76,151	78,842
Government subsidies	-	60,617	-	60,617	76,044
Summer career grant	31,809	28,795	-	28,795	24,265
Deferred revenue amortization (Note 9)	-	13,554	-	13,554	13,478
Fundraising and donations	4,000	3,635	-	3,635	5,182
Wage replacement grants	-	-	-	-	9,158
	<u>1,374,046</u>	<u>1,445,740</u>	<u>-</u>	<u>1,445,740</u>	<u>1,351,888</u>
EXPENSES					
Administration (Schedule 1)	65,540	73,719	-	73,719	65,748
Amortization	-	13,552	-	13,552	16,528
Office and building	64,190	56,893	-	56,893	64,734
Program expenses	42,500	42,909	-	42,909	66,426
Staff salaries and benefits	1,243,618	1,251,784	-	1,251,784	1,190,381
	<u>1,415,848</u>	<u>1,438,857</u>	<u>-</u>	<u>1,438,857</u>	<u>1,403,817</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	<u>(41,802)</u>	<u>6,883</u>	<u>-</u>	<u>6,883</u>	<u>(51,929)</u>
OTHER INCOME					
Interest income	2,500	-	9,460	9,460	9,006
Forgiveness of debt	-	-	-	-	20,000
	<u>2,500</u>	<u>-</u>	<u>9,460</u>	<u>9,460</u>	<u>29,006</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (39,302)</u>	<u>\$ 6,883</u>	<u>\$ 9,460</u>	<u>\$ 16,343</u>	<u>\$ (22,923)</u>

See notes to financial statements

LORD ROBERTS CHILDREN'S PROGRAMS INC
Statement of Changes in Net Assets
Year Ended March 31, 2025

	Operating Fund	Building Fund	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$ 364,144	\$ 67,869	\$ 432,013	\$ 454,937
Excess/(deficiency) of revenues over expenses	6,883	9,460	16,343	(22,923)
NET ASSETS - END OF YEAR	\$ 371,027	\$ 77,329	\$ 448,356	\$ 432,014

See notes to financial statements

LORD ROBERTS CHILDREN'S PROGRAMS INC
Statement of Cash Flows
Year Ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ 16,343	\$ (22,923)
Item not affecting cash:		
Amortization of capital assets	13,552	16,528
	<u>29,895</u>	<u>(6,395)</u>
Changes in non-cash working capital:		
Accounts receivable	(47,052)	(977)
Prepaid expenses	6,054	(4,431)
Accounts payable and accrued liabilities	31,856	132
Wages payable	(8,906)	17,782
Deferred income	(63,030)	96,607
Deferred contributions related to capital assets	(9,722)	33,783
	<u>(90,800)</u>	<u>142,896</u>
Cash flow from (used by) operating activities	<u>(60,905)</u>	<u>136,501</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(5,258)	(12,456)
Repayment of long term debt	-	(60,000)
Cash flow used by investing activities	<u>(5,258)</u>	<u>(72,456)</u>
INCREASE (DECREASE) IN CASH FLOW	(66,163)	64,045
Cash - beginning of year	<u>482,409</u>	<u>418,364</u>
CASH - END OF YEAR	\$ 416,246	\$ 482,409
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	<u>\$ (9,460)</u>	<u>\$ (9,006)</u>
CASH CONSISTS OF:		
CU Chequing Account	\$ 226,399	\$ 302,539
Savings - Operating Fund	112,312	111,806
Savings - Building Fund	77,330	67,870
Petty Cash	200	189
Credit Union share	5	5
	<u>\$ 416,246</u>	<u>\$ 482,409</u>

See notes to financial statements

LORD ROBERTS CHILDREN'S PROGRAMS INC
Notes to Financial Statements
Year Ended March 31, 2025

1. PURPOSE OF THE ORGANIZATION

Lord Roberts Children's Programs Inc. (the "Day Care") is a not-for-profit organization of Manitoba. As a registered charity the Day Care is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The organization operates to provide child care services in the City of Winnipeg for working parents of young children.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Cash and short term investments

Cash and cash equivalents consist primarily of commercial paper and deposits with an original maturity date of purchase of twelve months or less. Because of the short term maturity of these investments, their carrying amount approximates fair value.

Goods and services tax

Goods and services tax paid on purchased materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Computer equipment	30%	declining balance method
Furniture and fixtures	20%	declining balance method
Leasehold improvements	5 years	straight-line method
Motor vehicles	30%	declining balance method

The organization regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Vacation pay

Vacation pay is accrued as entitlement to these payments are earned.

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LORD ROBERTS CHILDREN'S PROGRAMS INC
Notes to Financial Statements
Year Ended March 31, 2025

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

Fund accounting

Lord Roberts Children's Programs Inc follows the restricted fund method of accounting for contributions.

The Operating Fund (unrestricted):

The Operating Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Building Fund (restricted):

The Building Fund was established by an initial appropriation of \$40,000 from the Operating Fund. The fund increased by further appropriations and interest earned. Transfers from the Operating Fund are made as approved by the Board of Directors.

Revenue recognition

Lord Roberts Children's Programs Inc follows the deferral method of accounting for contributions, which includes donations and government grants.

The Day Care is funded by the Province of Manitoba in accordance with budget arrangements established by the Department of Family Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the same basis as the amortization for the related capital assets.

Revenue from parent fees are recognized when the services are provided and collection is reasonably assured.

Fundraising and donation revenue is recognized when it is received.

Interest income is recorded as it is earned.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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LORD ROBERTS CHILDREN'S PROGRAMS INC
Notes to Financial Statements
Year Ended March 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

The carrying values of cash, short-term investments, accounts and grants receivable and accounts payable and accrued liabilities approximate their fair value due to the relatively short period

3. INVESTMENTS

	2025	2024
GIC, 4.30% matures, October 15, 2025	\$ 100,000	\$ -
GIC, 5.40% matures, October 14, 2024	-	100,000
GIC Interest	1,979	2,485
Market value	<u>\$ 101,979</u>	<u>\$ 102,485</u>

4. ACCOUNTS RECEIVABLE

	2025	2024
GST recoverable	\$ 2,592	\$ 3,631
Inclusion grant	15,495	8,651
Parent fees	2,522	3,888
Parent fees subsidies	34,126	5,499
Pension cost recovery	23,823	9,778
Subtotal	78,558	31,447
Allowance for doubtful accounts	-	(447)
	<u>\$ 78,558</u>	<u>\$ 31,000</u>

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value
Computer equipment	\$ 25,800	\$ 21,568	\$ 4,232
Furniture and fixtures	98,829	96,110	2,719
Leasehold improvements	94,827	62,740	32,087
Motor vehicles	72,543	71,323	1,220
	<u>\$ 291,999</u>	<u>\$ 251,741</u>	<u>\$ 40,258</u>

(continues)

LORD ROBERTS CHILDREN'S PROGRAMS INC
Notes to Financial Statements
Year Ended March 31, 2025

5. CAPITAL ASSETS *(continued)*

	Cost	Accumulated amortization	2024 Net book value
Computer equipment	\$ 24,374	\$ 20,061	\$ 4,313
Furniture and fixtures	98,829	95,430	3,399
Leasehold improvements	90,995	51,898	39,097
Motor vehicles	72,543	70,801	1,742
	<u>\$ 286,741</u>	<u>\$ 238,190</u>	<u>\$ 48,551</u>

6. GOVERNMENT REMITTANCES PAYABLE OTHER THAN INCOME TAX

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums. The following government remittances were payable at year end:

	2025	2024
Trade payables	\$ 32,582	\$ 6,810
Credit card payable	5,357	2,840
Workers' compensation insurance	3,570	-
	<u>\$ 41,509</u>	<u>\$ 9,650</u>

7. PROVINCIAL ADVANCES

The advance is non-interest bearing and has no fixed terms of repayment.

	2025	2024
Pension Advance	\$ 6,120	\$ 6,120

8. DEFERRED INCOME

Deferred income is recognized in revenue in the period to which it relates.

	2025	2024
Canada Manitoba grant	\$ 35,378	\$ 65,465
Transition grant	-	31,880
Prepaid Parent Fees	-	1,063
	<u>\$ 35,378</u>	<u>\$ 98,408</u>

LORD ROBERTS CHILDREN'S PROGRAMS INC

Notes to Financial Statements

Year Ended March 31, 2025

9. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets and restricted contributions that were used to purchase capital assets and renovate the Day Care's facility. Recognition of these amounts as revenue is deferred to periods in accordance with the amortization of the related capital assets and leasehold improvements.

Balance, beginning of year	\$ 41,448	\$ 7,665
Add: Additions during the year	3,832	47,261
Less: deferred revenue recognized in the year	<u>(13,554)</u>	<u>(13,478)</u>
Total	<u>\$ 31,726</u>	<u>\$ 41,448</u>

10. LEASE COMMITMENTS

The Day Care has entered into a lease arrangement for the provision of its premises located at the Lord Roberts Community Club with the City of Winnipeg. The annual rent is \$1.00 per year and requires that the Day Care pay for all operating costs associated with the premises, which approximates \$4,168 per quarter.

The lease for the premises expired December 31, 2020 and provided for a five year renewable option. Effective January 1, 2021 the Day Care exercised its option and the lease arrangement expired December 31, 2025. Currently they are negotiating new terms for a new long term lease, as at the date of this report no agreement has been finalized. The organization has committed to paying the same quarterly payment to June 2025 and anticipates a new agreement will be finalized shortly.

The organization also has an informal lease with respect to its premises within the Winnipeg School Division. There is no written agreement, payments have been \$1,465 per month. Future minimum lease payments as at March 31, 2025, based on continuance of current terms are as follows:

2026	\$ 21,752
2027	17,584
2028	17,584
2029	17,584
2030	<u>17,584</u>
	<u>\$ 92,088</u>

The organization believes that lease agreements and new terms will be reached in the near future and there will be no disruption to the services they provide at either location.

11. FINANCIAL INSTRUMENTS

The organization is exposed to various risks arising from its financial instruments. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2025.

Credit risk

(continues)

LORD ROBERTS CHILDREN'S PROGRAMS INC

Notes to Financial Statements

Year Ended March 31, 2025

11. FINANCIAL INSTRUMENTS *(continued)*

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from customers. In order to reduce its credit risk, the organization reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The organization has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources and accounts payable and accrued liabilities.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

LORD ROBERTS CHILDREN'S PROGRAMS INC

Schedule of Expense Details

(Schedule 1)

Year Ended March 31, 2025

	Budget Unaudited	Actual 2025	Actual 2024
Staff salaries and benefits			
CPP Expense	\$ 64,200	\$ 61,309	\$ 56,029
El Expense	21,800	20,032	20,050
Other benefits	102,024	56,745	58,745
Salaries & Wages	1,055,594	1,113,699	1,055,557
	<u>1,243,618</u>	<u>1,251,785</u>	<u>1,190,381</u>
Program			
Activity Supplies	15,000	13,778	41,190
Equipment & Furniture	2,000	2,048	4,774
Equipment Repairs	2,000	162	164
Food	6,500	5,785	6,548
Kitchen & Cleaning Supplies	12,000	10,493	11,358
Other	-	6,876	-
Special Events/Outings	5,000	3,767	2,392
	<u>42,500</u>	<u>42,909</u>	<u>66,426</u>
Office and building			
Contract Cleaners	13,000	12,083	12,311
Equipment & Furniture	5,000	371	73
Leasehold Improvements	4,000	-	11,957
Other	2,190	2,098	1,916
Rent	35,000	35,838	34,284
Repairs and maintenance	5,000	6,504	4,193
	<u>64,190</u>	<u>56,894</u>	<u>64,734</u>
Administrative			
Accounting/Payroll Fees	-	2,739	-
Administration Other	5,500	4,499	3,271
Annual Meeting	300	321	321
Annual return	40	40	40
Audit Fee	7,200	7,661	6,844
Bad Debts	1,000	4,706	347
Computer Software & Supplies	3,500	3,742	4,978
Financial Service Charges	3,000	3,004	2,924
Insurance	5,500	6,913	5,342
Internet	1,600	1,594	1,511
Postage, Stat & Office Supplies	15,000	15,367	13,204
Professional Association Dues	3,600	3,168	3,569
Staff Training & Conferences	6,000	9,500	13,491
Telephone	2,700	2,335	5,226
Travel expenses	10,600	8,130	4,680
	<u>\$ 65,540</u>	<u>\$ 73,719</u>	<u>\$ 65,748</u>

See notes to financial statements

Chairperson's Report

Unfortunately, I'm unable to attend today's meeting, but I'd like to take a moment to share a few highlights from the past year on behalf of the Board.

As Chair, I don't have a lengthy report, but there have been some significant developments worth noting.

As many of you know, April retired last summer, and one of the Board's first priorities was to hire a new Director for the Lord Roberts Children's Program. We were very pleased when Lanny applied and interviewed for the role. It was encouraging to see someone so deeply committed to the LRCC community step forward. Over the past year, Lanny has transitioned into the role with dedication and thoughtfulness. She also hired Kim, and together they are working hard to maintain everything we value about LRCC while continuing to build an even stronger, more vibrant program for families and children.

Fundraising

The Wine and Chocolate Raffle was once again a great success. Thank you to all the families who donated items and sold tickets—your support and generosity are truly appreciated!

Staff Development

All staff had the opportunity to attend the Early Childhood Educators' Conference this year. It was a valuable professional development experience and a chance to connect with others in the field.

Community Engagement – Family Night

This spring, we shifted away from formal parent-teacher meetings and hosted a more casual Family Night instead. It was a wild and energetic evening in the gym—a great way to bring the daycare community together for fun and informal conversations with staff and each other.

ECE Week

We also celebrated a very special ECE Week. A heartfelt thank you to the families who helped recognize and celebrate our educators by sending in thoughtful notes, videos, treats, and potluck contributions. Your efforts made a real impact and helped our staff feel seen and appreciated.

Thank you once again for your continued support and involvement. The Lord Roberts Children's Program thrives because of the strong relationships between families, staff, and the broader community.

Warm regards,

Kimberly Cooke

Chairperson

Executive Director's Report
Lord Roberts Children's Program
AGM June 25, 2025

I want to start by saying Welcome and Thank you to all of you for joining us tonight. This meeting marks my 1st AGM as the Executive Director for LRPC and what can I say other than what a 10 months it has been!

The past 10 months has been a bit of a whirlwind! Lots of growth and learning has happened, but I am happy to say that I am finding my way in navigating new responsibilities and continuing to ensure that the Centre is thriving to the best of its ability, and our team is delivering the highest standard of care possible.

In 2023 the Centre received a big Canada-Manitoba Grant. These funds had a huge impact on the overall operations and the remaining funds have now been allocated. Part of the funds were spent on bringing us all together for our 1st Family Night. It was wonderful to see so many families join us for a delicious meal and taking the time to get to know each other and the staff better!

The grant made it possible for April, Shawna and myself to attend the World Forum in Vancouver. What an experience. We heard so much about childcare approaches all over the world, made new connections and rekindled old ones.

In December 2024 \$10 a day Daycare was implemented for our School Age Site as well. With all families now paying the same rate we have seen growth to the never ending waitlist. It will be important to continue to advocate for more Quality Early Learning Centers to open and educated staff to help alleviate the growing need for Childcare.

We were fortunate enough again to be approved for the Canada Summer Jobs Program. We will have 6 youths join us this summer, so please take the time to stop and say “hi” when you see them. We are excited to have them join us for the summer.

Last but not least I want to take the time to Thank all the staff of LRCP. You are the meat and bones of the Centre and without all your hard work and dedication to the field, we would not be as successful as we are. There are changes to come, always room for more growth so we can continue to provide our little humans the best care possible. Thank you for your never-ending support! Without your understanding, patience and support I would not be where I am today!

I am excited to see where we can go from here!

Thank you again to all of you for your patience over the past 10 month.

Lanny

Executive Director

Nominating Report 2025

1.0 Current Board Members (2024-2025)

The Board Of Directors for the 2024-2025 year consisted of the following :

Name	Board Position	Term	Term Status
Rikke McFeetors	Past Chair	2024-2025	Complete
Britni Thunder	Secretary	2023-2025	Complete
Danielle Jones	Treasurer	2023-2025	Complete
Kensie Simpson	Member -at- Large	2024-2026	1 year remaining
Lindsay Salter	Member-at-Large	2024-2026	1 year remaining
Kimberly Cooke	Chair	2023-2025	Complete – moving to Past Chair
Julia Neufeld	Vice-Chair	2024-2026	1 Year remaining
Sarah Clifford	Member-at-Large	2023-2026	1 Year remaining
Jessie Gregory	Member-at-Large	203-2025	Complete
Devon Meyer- Ducharme	Member-at-Large	2024-2026	1 Year remaining

At this time, there are 5 people completing their terms on the Board. We would like to acknowledge their contributions and dedication to LRCP at this time.

The role of the nominating committee is to recommend a slate of nominees to ensure that the organization is governed with vision and wisdom. The call for nominations for the 2025-2027 term went out in May 2025.

The centre by-laws state that in order for the centre to remain in operation we require:

Number of Directors:

3.01 The Board of the Centre is made up of a minimum of five (5) and a maximum of ten (10) directors.

2.0 Recommend Slate of Nominees

The deadline for nominations was June 18th, 2025. The following individuals have applied for a 2-year term on the Board:

- Danielle Nott
- Britni Thunder
- Lisa Rumble
- Jesse Gregory
- Erin Matviychuk
- Rikke McFeetors

Danielle Nott

The last two years I have truly enjoyed my time on the board and the relationships I have made. You and the staff have given my family and I so much, that I feel any way I can help out is just a drop in the bucket. Not to mention, your accounting questions have kept me on my toes and have helped me in my own job lol

Again, as I don't remember if their things I was suppose to say in this, I would just love to stay on and give back a bit of what you have all given me. But please do let me know if there is something else you need me to do here lol

Britni Thunder

I would like to express my interest in continuing as a member of the Board for the Lord Roberts Child Care Program. Having served on the board for the past two years, I am eager to contribute further if given the opportunity. I am deeply committed to supporting the daycare and its dedicated staff, especially as a parent with a child currently enrolled in the program. Serving on the board allows me to actively participate in ensuring the program's ongoing success and quality.

As a resident within the community, I am passionate about supporting initiatives that enable local programs to operate effectively and meet the needs of families. My commitment to community service is demonstrated through my volunteer work coaching soccer, hockey, and basketball across various age groups. Additionally, I have volunteered to support individuals

with physical and intellectual disabilities, reflecting my dedication to inclusivity and community wellbeing.

Professionally, I am employed as the Program Manager within Manitoba Justice, where I provide support and manage individuals involved in the justice system. This role has honed my ability to think critically, plan strategically, and navigate complex environments involving multiple stakeholders and policies. I believe these skills are valuable assets that I can bring to the Board to support thoughtful decision-making and long-term planning.

I look forward to the opportunity to continue contributing to the Lord Roberts Child Care Program and to work collaboratively with other board members, staff, and community members to enhance the services offered. Thank you for considering my application.

Lisa Rumpel

My name is Lisa Rumpel and I'm Sadie Westoll's mom. I have been on boards my entire adult life: I was part of the Student Representative Council in high school, the Brandon University Music Students' Association in my undergrad, and since beginning my freelance musical career in Winnipeg in 2012 I have sat on the boards of the Women's Musical Club of Winnipeg, The Little Opera Company, Living Room Live, and Flipside Opera & Art Song Collective.

Although my board experience lies in the arts, my activities with those organizations have encompassed many facets of board governance: finance, fundraising, strategic planning, volunteer management, event planning, and grant writing to name a few. I have also spearheaded numerous initiatives, one of which was an extracurricular Lecture Series for professors to talk in a more casual environment with students about what a music career really looks like, which is still running at the Brandon University Faculty of Music 17 years later. I am a self-employed freelance musician, and currently my life consists of performing, teaching, grant writing, event planning, and child rearing :)

I have always believed strongly in contributing to my community. I would be

grateful for the opportunity to expand beyond the arts into the wider community, particularly in service to LRCP which has been so generous and impactful to my daughter and our family.

Jessie Gregory

My name is Jessie Gregory, and I have children enrolled in both the Preschool and School Age Programs. My husband and I have lived in the Lord Roberts community for approximately 12 years, and we make it a priority to stay actively involved in local sports, recreation, and community development.

I currently serve on the LRCP board and would be pleased to continue offering my perspective and support. Over the past six years, I have served on various boards and bring experience in technical writing, document review, and other areas where I can be of assistance.

Both of my children truly enjoy their time at daycare, and I'm committed to supporting the ongoing growth and strengthening of the nurturing environment they experience every day.

Eryn Matviychuk

Olivia has been attending the centre since August 2023 and has shown such significant growth throughout her time there. As a psychiatric nurse I understand the importance of early childhood environments in supporting emotional, cognitive, and social development, which the centre has excelled at. I feel it's very important to create and encourage supportive, inclusive spaces where every child can thrive, and I believe I can bring a unique perspective that emphasizes both well-being and developmental health. My professional experience has given me a deep understanding of mental health and the impact and importance that nurturing and supportive relationships can have on a child.

Serving on the board would allow me to contribute my clinical knowledge in supporting the strategic direction of the daycare. I think it's essential to support staff wellness and have policies that reflect the emotional and behavioral needs of young children. I see this as an opportunity to advocate for practices that promote resilience, empathy, and healthy development,

and I am eager to help guide the center's continued success and positive impact on our community.

Rikke McFeetors

Please accept my application for my name to be put forward for the Board of Lord Roberts Child Care Program.

I am a proud mother of 3 Children ranging in age from 10 to 27.

In the past I have been involved with the Parent Council at Lord Roberts School where I held the position of Treasure for 6 years, as well as part of the Daycare Board for the last 7 years, the last one being as Past Chair.

As a parent I feel it is important to be involved. Being on the Board gives me the opportunity to do so as well as support our Director and Staff that takes such wonderful care of our children every day.