



AGENDA

Lunenburg County Multi-Purpose Centre Corporation
September 18, 2025
Meeting Room, LCLC

- 1. Call to Order**
- 2. Information Sharing (Questions by board members and attending members of the public)**
- 3. Approval of Agenda**
- 4. Auditor Presentation**
 - 4.1 Audit Report
 - 4.2 Draft Consolidated Financial Statements
- 5. Approval of Minutes**
 - 5.1 June 19 LCMPPC Meeting
 - 5.2 July 24 LCMPPC Meeting
 - 5.3 August 26 Special Meeting
- 6. Business Arising from Minutes & Unfinished Business**
 - 6.1
- 7. Correspondence**
- 8. Financials**
 - 8.1 August Financial Statements
- 9. New Business**
 - 9.1 Draft Strategic Plan
- 10. Information/Updates**
 - 10.1 General Manager's Monthly Report
- 11. In Camera**
 - 11.1 Contract Negotiations
 - 11.2 Personnel Related Discussion
- 12. Next Meeting – Thursday, October 16, 2025 5:30 p.m.**
- 13. Adjournment**



Lunenburg County Multi-Purpose Centre Corporation

For the year ended March 31, 2025

Report to Board
Audit strategy and results

September 18, 2025

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Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of Lunenburg County Multi-Purpose Centre Corporation (the "Corporation") for the year ended March 31, 2025. This communication will assist Board in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Board of Directors and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated March 28, 2025, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable
Report on the March 31, 2025 consolidated financial statements
Communication of audit strategy and results
Preparation of the 2025 Canadian tax return

Status of our audit

We have substantially completed our audit of the consolidated financial statements of the Corporation and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at September 18, 2025:

- Receipt of signed management representation letter (a draft has been attached in the appendices);
- Approval of the consolidated financial statements by the Board; and
- Procedures regarding subsequent events.

Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the consolidated financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the consolidated financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it is close to the upper end of the spectrum of inherent risk, it is classified as a significant risk.

Our approach is discussed further in the Appendix A & B.

Audit risks and results

We have executed our audit in accordance with our approach summarized in Appendices A and B. We highlight our significant findings in respect of risks below.

Significant risks and other reportable matters

Area of focus	Why there is a risk	Our response and findings
<p>Revenue recognition – grants & unearned amounts</p>	<p>Revenue is a presumed fraud risk.</p> <p>Revenue associated with grants for capital projects could be recognized too early based on stipulations outlined by the grant provider.</p> <p>Revenue from own sources may be susceptible to material misstatement due to the nature of revenue earned (arena, memberships, concessions, etc.).</p>	<ul style="list-style-type: none"> Reviewed supporting documentation for capital grants received in the period from the Province of Nova Scotia to determine recognition under PS 3400 <i>Revenues</i>. The Province provided \$163,229 for building efficiency retrofits related to a grant contract signed in fiscal 2022; however, ultimately unknown to what extent, if any, funding would be provided. Given the project has been completed, the amount was recorded in revenue for the current period. The Province provided \$150,000 to assist with the purchase of a new ice resurfacer. The purchase was finalized after year end, therefore, the grant received has been recorded in unearned revenue for the current period. <i>No issues noted with accounting treatment as revenue recognized under the capital fund and unearned where applicable.</i> Tested a sample of own source revenue to supporting documentation, including evidence of receipt of payment, for a sample of transactions. Refer to summary of uncorrected misstatements for cut-off error identified in membership revenues during the audit. <i>No material issues noted with revenue recognized from own sources.</i>

Area of focus	Why there is a risk	Our response and findings
Write-down of tangible capital assets	Potential impairment of tangible capital assets.	<ul style="list-style-type: none"> <li data-bbox="1150 256 1953 310">Inquired with management as to any indicators of impairment on tangible capital assets. <p data-bbox="1192 326 1948 456">Management stated the current ice resurfacers were no longer in use and scheduled to be replaced via Provincial funding, as noted above. Given the asset was no longer in use, this triggered a write-down to be recorded, reducing the cost base and accumulated depreciation. The asset was already fully amortized, therefore, no loss on disposal was recognized in the capital fund.</p> <p data-bbox="1192 472 1871 521"><i>No issues noted with accounting treatment. No loss recognized as fully amortized in the current year.</i></p>

Adjustments and uncorrected misstatements

Adjustments

Misstatements identified and adjusted in the consolidated financial statements by the Corporation as a result of our audit procedures are included in Appendix F.

Uncorrected misstatements

Our audit identified the unadjusted non-trivial misstatements noted below.

Increase (Decrease)	Balance sheet		Income effect	
	Assets	Liabilities	Equity	Earnings
Description				
Portion of YMCA membership revenues for F2024 recorded in F2025, representing an overstatement of revenue in current year / understatement in prior year.	\$ -	\$ -	\$ 12,748	\$ (12,748)

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the consolidated financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Board those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we identified the following reportable observations:

- Segregation of duties
- Year-end reconciliation and cut-off procedures
- HST reporting (update from prior year)

Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Corporation; and
- Confirming the independence of our engagement team members.

We have determined that the following information regarding our independence should be brought to your attention:

- Doane Grant Thornton assists with the preparation of the financial statements. Safeguards in place include management review of financial statements prior to being finalized.

Technical updates – highlights

Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Corporation in future years include:

- **Section PS 1202 *Financial Statement Presentation***
- **Conceptual Framework for Financial Reporting in the Public Sector – replacing Sections PS 1000 *Financial Statement Concepts* and PS 1100 *Financial Statement Objectives***

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Corporation, are included in Appendix G. If you have any questions about these changes, we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Assurance

Refer to Appendix G for Assurance standards that may affect the Corporation in future year engagements.

Everyday ethics

Ethics often bring to mind clear breaches like theft or breaking the law. But how do everyday business pressures impact ethical decisions? Our *Everyday Ethics* training addresses this by presenting scenarios that challenge participants with real-life situations where the right choice isn't always clear. We offer standard situational examples or we can collaborate to create tailored scenarios reflecting your business realities. This workshop-style training provides a safe environment for teams to discuss their actions and identify organizational improvements to prevent potential issues.

Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

Roles and responsibilities

Role of the board of directors	<ul style="list-style-type: none">• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention• Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting• Oversee the work of the external auditors including reviewing and discussing the audit plan
Role of management	<ul style="list-style-type: none">• Prepare financial statements in accordance with Canadian public sector accounting standards• Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud• Exercise sound judgment in selecting and applying accounting policies• Prevent, detect and correct errors, including those caused by fraud• Provide representations to external auditors• Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements
Role of Doane Grant Thornton LLP	<ul style="list-style-type: none">• Provide an audit opinion that the financial statements are in accordance with Canadian public sector accounting standards• Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS)• Maintain independence and objectivity• Be a resource to management and to those charged with governance• Communicate matters of interest to those charged with governance• Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters

Audit approach

Our understanding of the Corporation and its operations drives our audit approach, which is risk based and specifically tailored to Lunenburg County Multi-Purpose Centre Corporation.

The five key phases of our audit approach



Phase	Our approach
1. Planning	<ul style="list-style-type: none">• We obtain our understanding of your operations, internal controls and information systems• We plan the audit timetable together
2. Assessing risk	<ul style="list-style-type: none">• We use our knowledge gained from the planning phase to assess financial reporting risks• We customize our audit approach to focus our efforts on key areas
3. Evaluating internal controls	<ul style="list-style-type: none">• We evaluate the design of controls you have implemented over financial reporting risks• We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls• We provide you with information about the areas where you could potentially improve your controls
4. Testing accounts and transactions	<ul style="list-style-type: none">• We perform tests of balances and transactions• We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency
5. Concluding and reporting	<ul style="list-style-type: none">• We conclude on the sufficiency and appropriateness of our testing• We finalize our report and provide you with our observations and recommendations

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis. Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the entity and our beliefs about management's honesty and integrity.

Materiality

The purpose of our audit is to provide an opinion as to whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards as at March 31, 2025. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the consolidated financial statements, our audit opinion and whether the matters should be brought to your attention.

Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the consolidated financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the consolidated financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management;
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted; and
- Responding appropriately to any fraud or suspected fraud identified during the audit.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks; and
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity.

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the consolidated financial statements;
- Reviewing accounting estimates for biases; and
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations.

Quality management

We have a robust system of quality management that forms a core part of our client service and is designed to ensure the firm is meeting its quality objectives by designing responses to address identified quality risks. We combine numerous specific responses including the application of our internationally developed audit methodology, advanced audit technology, rigorous review procedures, mandatory professional development requirements, and the use of specialists to consistently deliver high quality audit services to our clients. We also monitor the design, implementation and operating effectiveness of each element of our system of quality management to ensure that we are appropriately addressing the quality risks and to identify deficiencies and required remedial actions in the system of quality management. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality management and would be pleased to discuss any aspect with you at your convenience.

Data analysis software

We apply our audit methodology using advanced software tools. Doane Grant Thornton continues to invest in developing industry-leading advanced audit data analytics tools.

IDEA

IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries.

Appendix B – Audit plan and risk assessment

We have executed our audit in accordance with our plan outlined below. We continually reassess the need for changes to our planned audit approach throughout the audit.

Risk assessment

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
Operating expenses understated or not recorded in the correct period	The accounts payable balance may be understated due to the error or intentional understatement of expenses	<ul style="list-style-type: none">Performed a search for unrecorded liabilities, which involved testing a sample of subsequent payments to determine if the related expense / payable was recorded in the correct period <i>No exceptions noted as a result of these procedures</i>
Recorded revenues and receivables not valid	Revenue is a presumed fraud risk	<ul style="list-style-type: none">Sampled other revenue and obtain related support and evidence of paymentConfirmed grant revenue and receivablesSampled receivables for subsequent receipt testing <i>No exceptions noted as a result of these procedures</i>
Employee compensation and benefit obligations understated	The benefit obligation balances may be understated due to the corporation's desire to demonstrate a surplus	<ul style="list-style-type: none">Sampled employee compensation and obtain related supportAnalytically reviewed payroll to identify variancesCompleted reasonability tests on accruals <i>No exceptions noted as a result of these procedures</i>

**Appendix C - Draft
independent auditor's report**

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Independent Auditor's Report

To the Board of Directors of
Lunenburg County Multi-Purpose Centre

Opinion

We have audited the consolidated financial statements of Lunenburg County Multi-Purpose Centre, which comprise the consolidated statement of financial position as at March 31, 2025, and the consolidated statements of operations, accumulated surplus and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation as at March 31, 2025, and the consolidated results of its operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 consolidated financial statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

Other matter - supplementary financial information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in the schedules on pages 16 to 17 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Corporation'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 Corporation'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 consolidated 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 Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

Halifax, Canada
Date to be determined

Chartered Professional Accountants

**Appendix D - Draft
management representation
letter**

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Management Representation Letter

TBD

Doane Grant Thornton LLP
4th Floor, Dawson Centre
197 Dufferin Street
Bridgewater, NS B4V 2G9

Dear Marta & Isobel:

We are providing this letter in connection with your audit of the consolidated financial statements of Lunenburg County Multi-Purpose Centre Corporation (the "Corporation") as of March 31, 2025, and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations, change in net financial debt, and cash flows of Lunenburg County Multi-Purpose Centre Corporation in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the consolidated financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

We confirm, to the best of our knowledge and belief, as of TBD, the following representations made to you during your audit.

Financial statements

- 1 The consolidated financial statements referred to above present fairly, in all material respects, the financial position of the entity as at March 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of shareholders, directors, and committees of directors, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant board and committee actions are included in the summaries.
- 3 We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the consolidated financial statements. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the entity. See appendix for list of adjusting journal entries.
- 5 There were no restatements made to correct a material misstatement in the prior period consolidated financial statements that affect the comparative information.
- 6 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- 7 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the consolidated financial statements or as the basis of recording a contingent loss.
- 8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 9 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration

- 10 You provided a non-audit service by assisting us with drafting the consolidated financial statements and related notes. In connection with this non-audit service, we confirm that we have made all management decisions and performed all management functions, have the knowledge to evaluate the accuracy and completeness of the consolidated financial statements, and accept responsibility for such consolidated financial statements.
- 11 You provided a non-audit service by assisting use with preparing the income tax accruals and related financial statement disclosures. In connection with this non-audit service, we confirm that we made all management decisions and performed all management functions, have the knowledge to evaluate the accuracy and completeness of the income tax accruals and related disclosures, and accept the responsibility for such accruals and disclosures.

Fraud and error

- 12 We have no knowledge of fraud or suspected fraud affecting the entity involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the consolidated financial statements.
- 13 We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's consolidated financial statements communicated by employees, former employees, analysts, regulators or others.
- 14 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 15 We believe that the effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. [See appendix for list of uncorrected misstatements.](#)

Recognition, measurement and disclosure

- 16 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the consolidated financial statements, are reasonable and appropriate in the circumstances.
- 17 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the consolidated financial statements.
- 18 All related party transactions have been appropriately measured and disclosed in the consolidated financial statements.
- 19 The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
- 20 There have been no business acquisitions during the period under audit.
- 21 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 22 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- 23 All "off-balance sheet" financial instruments have been properly recorded or disclosed in the consolidated financial statements.
- 24 There are no derivative financial instruments held by the Corporation.
- 25 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the consolidated financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the consolidated financial statements.
- 26 The entity has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the entity's assets nor has any been pledged as collateral.
- 27 We have disclosed to you, and the Corporation has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

- 28 The Goods and Services Tax (GST) and Harmonized Sales Tax (HST) transactions recorded by the entity are in accordance with the federal and provincial regulations. The GST and HST liability/receivable amounts recorded by the entity are considered complete.
- 29 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3255 Post-employment benefits, compensated absences and termination benefits of the Chartered Professional Accountants of Canada (CPA Canada) Handbook – Public Sector Accounting Standards.
- 30 There have been no events subsequent to the balance sheet date up to the date hereof, other than those currently disclosed in the financial statements, that would require recognition or disclosure in the consolidated financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

- 31 We are not aware of anything that would require recognition of an asset retirement obligation as per section PS 3280 and have disclosed to you all significant agreements and assets held that might give rise to an asset retirement obligation.
- 32 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Corporation's ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Marta Selassie, Interim General Manager

Isobel Leslie, Finance Manager

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
14	3/31/2025	Retained Earnings	3561 OP				12,747.81		
14	3/31/2025	Memberships All:Memberships	4402 OP			12,747.81			
		Misstatement - YMCA revenues for 2024 recorded in 2025.							
						12,747.81	12,747.81		
Net Income (Loss)			(812,962.42)						

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Appendix E - Internal control letter

August 18, 2025

To the Board of Directors of the Lunenburg County Multi-Purpose Centre Corporation:

In connection with our audit of the consolidated financial statements of the Lunenburg County Multi-Purpose Centre Corporation (the "Corporation") as of March 31, 2025 and for the year then ended, we considered internal control over financial reporting ("internal control") as a basis for designing appropriate audit procedures. The purpose of our audit was to express an opinion on the consolidated financial statements, not to identify internal control matters. Therefore, we express no opinion on the effectiveness of internal control, and it would be inappropriate to conclude that no internal control matters, including significant control deficiencies, exist beyond those included in this communication.

A deficiency in internal control exists where the design, implementation, operation or absence of a control means that internal controls are unable to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis. The Canadian Auditing Standards require that, where we identify internal control deficiencies during an audit, we assess their importance and severity and communicate them to management and those charged with governance, as appropriate. Deficiencies that are of sufficient importance to merit the attention of those charged with governance are described as "significant deficiencies."

Significant Control Deficiencies:

Pervasive Segregation of Duties

Finding: As is common with many small entities, segregation of duties issues exists in your organization. Within the day-to-day operations, the duties are adequately segregated; however, the Finance Manager has access rights to record journal entries without independent review or approval, and unmitigated access in the accounting system. The lack of independent, qualified, review and approval of journal entries introduces the opportunity for errors, misstatements or potentially fraud.

Recommendation: Ideally, to segregate duties over journal entry controls, the Finance Manager's ability to post entries would be removed or, another level of review implemented over the journal entries that they post. However, given the small nature of the Finance team and the use of a third-party to help with entries, restricting the Finance Manager's ability to post entries may not be feasible based on the current size of the Corporation. Therefore, we recommend that management performs periodic reviews of entries posted by the Finance Manager to ensure reasonability and proper supporting documentation exists. The size of the Corporation means that having segregation of duties is not always possible. However, it is recommended that management increase its supervision over financial recording and reporting.

Management Response:

- Management acknowledges the finding regarding segregation of duties in relation to journal entry posting and review. Given the small size of the Finance team, full segregation of duties is not always feasible. However, we agree with the importance of strengthening oversight to mitigate the risks of error, misstatement, or fraud.
- Effective immediately, all journal entries will require prior approval from the MJSB's Director of Corporate Services before posting in the accounting system (QBO). Supporting documentation will be attached to each entry and reviewed for completeness and accuracy. In addition, management will conduct periodic spot checks of posted entries to ensure compliance with this process.
- We believe these measures provide reasonable assurance that journal entries are subject to appropriate review and oversight, while recognizing the resource constraints inherent to a small organization.

HST Reconciliation & Reporting

The following finding was first reported on the F2024 internal control letter. Update provided for F2025 in purple.

Finding: Through audit procedures, it was discovered that quarterly HST reporting was incorrectly filed for the fiscal period. Per discussions with management, the monthly and quarterly reconciliation and review process was not followed, combined with a system conversion in the period, resulted in the filing errors. HST accounts were not detail reviewed by the Finance Manager and Accountant until after year end.

Recommendation: We recommend that management performs monthly HST reconciliations to ensure the amounts reported for each quarterly filing are accurate and agree to proper supporting documentation.

Management Response:

- Management acknowledges the finding noted in the F2024 internal control letter. During F2025, a monthly HST reconciliation process was implemented, with the MJSB Director of Corporate Services reviewing and signing off on reconciliations prior to quarterly filings. This process has strengthened oversight and ensures that reported amounts agree to supporting documentation.
- Management will continue to monitor compliance with this control on an ongoing basis and adjust procedures as necessary to maintain accuracy in future filings.

Update F2025:

Through audit procedures performed in F2025, we did not uncover any material issues with HST reporting and relevant filings. However, we did not perform extensive, specified procedures on the HST balances and are therefore not stating a formal opinion on the overall accuracy of HST in the period. Should you request additional procedures be performed on HST balances going forward, we welcome further conversations with management and the Board on the matter.

Year-End Reconciliation & Cut-Off Procedures

Finding: Through audit procedures, it was discovered that there is a lack of year-end reconciliation and cut-off procedures over certain transactions / balances.

For example, quarterly YMCA membership revenues were incorrectly recorded. Per discussions with management and assessment of the general ledger, the following occurred:

- Invoices for F2024 were missed and recorded in F2025, representing an overstatement of revenues in the current year and understatement in the prior year. The amount totalled \$12,748 and has been reported as an uncorrected misstatement (net \$Nil impact on accumulated surplus and partner deficits – fiscal year classification issue).
- Invoices for Q2 and Q3 F2025 were recorded twice (overstatement of revenue - adjusted in current year).
- Invoice for Q4 was not recorded (understatement of revenue – adjusted in current year).

Additional examples include the following:

- Receivables: A Town of Bridgewater receivable balance for a year-end invoice was posted to a petty cash account instead of the accounts receivable subledger.
- Bank Reconciliation: A Town of Bridgewater monthly payment was applied to an invoice multiple times within Quickbooks, causing issues with the bank reconciliation related to duplicate / void cheques.

Recommendation: We recommend that management performs monthly / quarterly review of routine membership revenue billings and entries posted to the general ledger to ensure transactions are captured in the appropriate period accurately. We also recommend that management have formal, documented review processes for routine transactions (i.e., review of monthly bank reconciliation, assessment of AR and AP subledgers for accuracy and aging).

Management Response:

- Management acknowledges the finding regarding reconciliation and cut-off procedures. We agree that these errors highlight the need for stronger reconciliation processes and documented reviews.
- To address this, management has implemented the following measures effective F2025 year-end and going forward:
 - **Monthly Reconciliations:** Bank reconciliations, accounts receivable, and accounts payable subledgers will be reviewed monthly by the Finance Manager, with supporting documentation retained.
 - **Revenue Review:** Membership revenues and recurring billings will be reconciled quarterly, with an emphasis on cut-off procedures to ensure invoices are recorded in the proper fiscal period.
 - **Formalized Review Process:** A documented review checklist will be established for month-end and year-end procedures, which includes independent review by the Director of Corporate Services to provide oversight.

Other Deficiency

Accounting Procedures:

Finding: We are required to record significant entries at the end of each fiscal year relating to the following transactions:

- Tangible capital assets: Capitalization and amortization of additions in the period, along with expensing of repairs and maintenance through the capital fund.
- Deferred revenue: Assessment and recognition of partner and provincial revenues from the capitalization of related additions and review of corresponding grant documentation.
- Impairment: Write-down of tangible capital assets based on impairment analysis.

Recommendation: We recommend that management take on the accounting procedures associated with the assessment and recognition of capital additions, amortization, and various revenue streams.

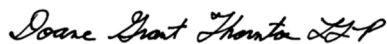
Conclusion:

The matters reported in this communication are limited to those deficiencies we identified during the audit that we considered to be of sufficient importance to communicate to management and, in the case of significant deficiencies, those charged with governance. Had we performed more extensive procedures on internal control, including procedures subsequent to July 31, 2025, we might have identified more deficiencies or reached different conclusions about the deficiencies included in this communication.

This communication is intended solely for the information and use of management, those charged with governance, and others within the Board and is not intended to be and should not be used by anyone other than these specified parties.

Yours sincerely,

Doane Grant Thornton LLP



Veronica Hunt, CPA, CA
Partner

Appendix F - Adjusting journal entries

Lunenburg County Multi-Purpose Centre

AJE

Year End: March 31, 2025

Adjusting Journal Entries

Date: 4/1/2024 To 3/31/2025

Number	Date	Name	Account No	Debit	Credit
1	3/31/2025	Short Term Financing Grant - TOB	4030C CF		73,503.30
1	3/31/2025	Interest on LTD (MFC loan)	5006C CF	73,503.30	
		To reallocate TOB debenture interest to capital.			
2	3/31/2025	LTD - 2014 Fall Debenture TOB	2220C CF	362,032.00	
2	3/31/2025	Municipal Receivable - TOB	1044C CF		362,032.00
		To record principal repayment on MFC loan in the year.			
3	3/31/2025	Building	1520C CF	23,198.43	
3	3/31/2025	Equipment	1525C CF	63,606.21	
3	3/31/2025	Repairs and maintenance	5100C CF	1,956.81	
3	3/31/2025	Furniture & Fixtures	1510C CF	3,824.18	
3	3/31/2025	Due to/from Capital Reserve	2395 OP		92,585.63
3	3/31/2025	Due to/from Capital Reserve	2395 OP		10,737.84
3	3/31/2025	Repairs and maintenance	5100C CF	10,737.84	
		To reallocate operating grants received for capital items and fund repairs and maintenance.			
4	3/31/2025	Amort Expense	5065C CF	1,054,071.62	
4	3/31/2025	A/D - Land Improvement	1541C CF		113,941.73
4	3/31/2025	A/D - Building	1546C CF		873,888.37
4	3/31/2025	A/D - Furniture & Fixtures	1536C CF		4,622.16
4	3/31/2025	A/D - IT Equipment	1531C CF		15,661.00
4	3/31/2025	A/D - Ice Covers	1528C CF		13,633.33
4	3/31/2025	A/D - Storage Trailer	1529C CF		520.00
4	3/31/2025	A/D - Concession Equipment	1534C CF		778.08
4	3/31/2025	A/D - Equipment	1551C CF		31,026.95
		To record amortization for all assets in F2025.			
5	3/31/2025	Cash Float	1020 OP		60,475.00
5	3/31/2025	Accounts Receivable	1200 OP	60,475.00	
		To adjust misapplied customer AR to correct account (provided by client).			
6	3/31/2025	Due to/from Capital Reserve	2395 OP	418,276.85	
6	3/31/2025	Retained Earnings	3561 OP		418,276.85
6	3/31/2025	Opening Balance	3562 OP	1,118.58	
6	3/31/2025	Retained Earnings	3561 OP		25,083.92
6	3/31/2025	Investment in Capital Assets	3300C CF	23,965.34	
6	3/31/2025	Retained Earnings	3561 OP		1,030.05
6	3/31/2025	Accounts Payable	2100 OP	1,030.05	



Consolidated Financial Statements

Lunenburg County Multi-Purpose Centre

March 31, 2025

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Lunenburg County Multi-Purpose Centre Consolidated Statement of Operations

Year ended March 31	2025 Budget (Note 9)	2025 Actual	2024 Actual
Revenues			
Active living	\$ 98,300	\$ 76,326	\$ 76,251
Arena	388,650	359,258	343,748
Aquatics	270,000	261,725	289,235
Library	103,000	101,936	104,510
Other grants	33,304	-	19,009
Special events	100,368	43,846	43,209
Insurance proceeds	-	-	59,611
Advertising and sponsorship	65,000	34,664	28,760
Rental and other income	72,260	44,203	37,441
Memberships	245,000	251,845	194,204
Government grants (Note 3)	1,524,903	1,631,305	1,950,944
Concessions	66,500	115,468	77,052
Outdoor pool and lakes	65,015	79,508	-
Provincial grants (Note 15)	-	163,229	-
	<u>3,032,300</u>	<u>3,163,313</u>	<u>3,223,974</u>
Expenditures			
Advertising and recruiting	30,000	27,218	15,192
Amortization	1,054,072	1,054,072	1,080,979
Pool chemicals and supplies	24,000	45,429	31,439
Outdoor pools and lakes	65,015	73,205	-
Special events	70,691	26,416	75,824
Insurance	127,932	117,872	101,439
Bank charges and service costs	19,590	10,111	20,934
Interest on long-term debt	73,503	73,503	84,513
Loss on disposal of capital assets	-	-	57,000
Programming	10,300	8,244	17,034
General office	14,100	23,951	33,233
Professional fees	55,435	73,055	44,548
Grounds maintenance and snow removal	30,000	54,006	35,263
Repairs and maintenance	277,528	208,755	198,666
Staff training	42,440	15,977	11,849
Concession supplies	45,732	68,470	47,319
IT and telecommunications	104,842	92,210	104,715
Housekeeping supplies	26,000	37,882	27,248
Utilities	541,523	578,196	533,379
Wages and benefits	1,473,598	1,555,377	1,542,343
	<u>4,086,301</u>	<u>4,143,949</u>	<u>4,062,917</u>
Annual deficit before government transfers	(1,054,001)	(980,636)	(838,943)
Government transfers receivable (Note 11)	-	180,422	259,817
Annual deficit	(1,054,001)	(800,214)	(579,126)
Accumulated surplus, beginning of year	-	28,903,364	29,482,490
Accumulated surplus, end of year	<u>\$ -</u>	<u>\$ 28,103,150</u>	<u>\$ 28,903,364</u>

See accompanying notes to the consolidated financial statements.

Lunenburg County Multi-Purpose Centre Corporation
Consolidated Statement of Change in Net Financial Assets

Year Ended March 31	2025 Budget	2025 Actual	2024 Actual
Annual deficit	<u>\$ (1,054,001)</u>	<u>\$ (800,214)</u>	<u>\$ (579,126)</u>
Loss on the disposal of tangible capital assets	-	-	57,000
Acquisition of tangible capital assets	-	(90,629)	(501,853)
Amortization of tangible capital assets	<u>1,054,072</u>	<u>1,054,072</u>	<u>1,080,979</u>
	<u>1,054,072</u>	<u>963,443</u>	<u>636,126</u>
Change in inventory	-	4,150	(397)
Change in prepaids	<u>-</u>	<u>(44,323)</u>	<u>22,553</u>
Change in net financial assets	71	123,056	79,156
Net financial assets, beginning of year		<u>166,561</u>	<u>87,405</u>
Net financial assets, end of year		<u>\$ 289,617</u>	<u>\$ 166,561</u>

See accompanying notes and schedules to the consolidated financial statements.

Lunenburg County Multi-Purpose Centre Corporation

Consolidated Statement of Financial Position

Year ended March 31

2025

2024

Financial Assets

Cash and cash equivalents	\$ 492,347	\$ 114,130
Accounts receivable (Note 5)	510,355	321,012
Due from Government and its agencies (Note 4)	2,019,225	2,460,652
	3,021,927	2,895,794

Liabilities

Payables and accruals (Note 7)	374,712	402,321
Deferred revenue	547,440	154,722
Long term debt (Note 8)	1,810,158	2,172,190
	2,732,310	2,729,233

Net Financial Assets

	289,617	166,561
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Non-Financial Assets

Tangible capital assets (Note 6)	27,724,239	28,687,682
Prepays	89,294	44,971
Inventory	-	4,150
	27,813,533	28,736,803

Accumulated Surplus (Note 14)

	\$ 28,103,150	\$ 28,903,364
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Economic dependence (Note 12)
Contingent liability (Note 13)

On behalf of the board

_____ Director

_____ Director

Lunenburg County Multi-Purpose Centre Consolidated Statement of Cash Flows

Year ended March 31

2025

2024

Increase (decrease) in cash and cash equivalents

Operating

Annual deficit	\$ (800,214)	\$ (579,126)
Items not affecting cash		
Amortization	1,054,072	1,080,979
Loss on disposal of property and equipment	-	57,000

253,858 558,853

Change in non-cash working capital items

Due from government and its agencies	441,427	333,609
Accounts receivable	(189,343)	(224,474)
Inventory	4,150	(396)
Prepays	(44,323)	22,553
Payables and accruals	(27,609)	(93,760)
Deferred revenue	392,718	(482,374)

830,878 114,011

Financing

Repayment of long-term debt	(362,032)	(362,032)
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Investing

Purchase of property and equipment	(90,629)	(501,853)
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Increase (decrease) in cash and cash equivalents **378,217** (749,874)

Cash and cash equivalents

Beginning of year	114,130	864,004
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End of year	\$ 492,347	\$ 114,130
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Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

1. Nature of operations

Lunenburg County Multi-Purpose Centre (the "Corporation") was created based on an inter-municipal service agreement between the Town of Bridgewater and the Municipality of the District of Lunenburg (the "Municipal Partners"). The Corporation was established November 10, 2009 pursuant to Section 60 of the Municipal Government Act of Nova Scotia and is exempt from income taxes under Section 149 of the Income Tax Act.

The Corporation owns and manages a multi-purpose recreation facility known as the Lunenburg County Lifestyle Centre (LCLC). The LCLC consists of the following program components:

- One arena with a NHL size ice surface and a capacity of approximately 1,500 people
 - One aquatics centre which includes a leisure/therapeutic pool and a six lane competitive pool
 - A regional library with administrative offices
 - Various multi-purpose and active living spaces
-

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

2. Significant accounting policies

Basis of presentation

These consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards of the Chartered Professional Accountants Canada Public Sector Accounting Board. These financial statements consolidate all funds of the Corporation, which include the operating, capital and equipment reserve funds.

Cash and cash equivalents

Cash and cash equivalents consists of cash on hand and balances with financial institutions.

Use of estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

Revenue recognition

Revenues earned from transactions with performance obligations, which include active living, advertising and sponsorship, aquatics, arena rentals, concessions, library rent, memberships, special events and rental and other income, are recognized when the performance obligation is satisfied by providing the promised goods and/or services to the payer. Revenue from transactions with no performance obligations, if any, are recognized when the Corporation has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset.

Government transfers

Government transfers are recognized as revenue in the period during which the transfer is authorized and any eligibility criteria are met, except when and to the extent, stipulations by the transferor gives rise to an obligation that meets the definition of a liability. Stipulations by the transferor may require that funds only be used for providing specific services or for the acquisition of tangible capital assets. For transfers with stipulations an equivalent amount of revenue is recognized as the liability is settled. Surplus funds at the end of each fiscal year are recorded as transfers repayable to the Municipal Partners.

In kind contributions

Donated assets are recorded as revenue at an amount equal to their fair value at the date of contribution.

Investment income

Investment income is reported as revenue in the period earned.

Fundraising revenue

Fundraising revenue is recorded upon receipt due to the uncertainty of collectibility related to pledges received.

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

2. Significant accounting policies (continued)

Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value, of a tangible capital asset is amortized over the estimated useful life of the asset using the straight line method of amortization. Amortization is calculated at one-half the annual rate in the year of acquisition or disposal. The estimated useful lives of the tangible capital assets are as follows:

Land improvements	25 years Straight-line
Buildings	10-25 years Straight-line
Furniture and fixtures	10 years Straight-line
Computer equipment	2-5 years Straight-line
Equipment	10-15 years Straight-line

When conditions indicate that a tangible capital asset no longer contributes to the Corporation's ability to provide services, the cost of the tangible capital asset is reduced to reflect the decline in the asset value. Write-downs of tangible capital assets are accounted for as an expense on the statement of operations and are not reversed if there is a subsequent change in conditions.

The Corporation capitalizes interest costs associated with the acquisition, construction or development of tangible capital assets.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the operating surplus or deficit, provides the change in net financial assets or net debt for the year.

3. Government grants

The Corporation has received various grants from the following governments for the construction and ongoing operations of the Lunenburg County Lifestyle Centre.

	2025	2025	2024
	Budget	Actual	Actual
Municipality of the District of Lunenburg - operating	\$ 725,700	\$ 725,700	\$ 671,612
Town of Bridgewater - operating	725,700	725,700	671,612
Municipality of the District of Lunenburg - capital	-	51,662	261,604
Town of Bridgewater - capital	-	51,662	261,604
Town of Bridgewater - debenture interest	73,503	73,503	84,512
Federal grants	-	3,078	-
	\$ 1,524,903	\$ 1,631,305	\$ 1,950,944

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

4. Due from government and its agencies	<u>2025</u>	<u>2024</u>
Construction receivable - Town of Bridgewater	\$ 1,841,185	\$ 2,203,216
Transfers receivable - Town of Bridgewater	90,211	129,909
Transfers receivable - Municipality of the District of Lunenburg	90,211	129,909
Capital repayable - Town of Bridgewater	(1,191)	(1,191)
Capital repayable - Municipality of the District of Lunenburg	<u>(1,191)</u>	<u>(1,191)</u>
	<u>\$ 2,019,225</u>	<u>\$ 2,460,652</u>

The construction receivable from the Town of Bridgewater is comprised of their share of the construction costs of the Lunenburg County Lifestyle Centre less payments received to date. To finance their portion of the construction receivable, the Town of Bridgewater has agreed to make the repayments on a 15 year debenture obtained by the Corporation, as disclosed in Note 9.

The annual surplus or deficit is accrued as payable or receivable on a 50/50 basis to the Town of Bridgewater and the Municipality of the District of Lunenburg in compliance with clause 6(d) of the inter-municipal agreement. This is considered government transfers repayable.

5. Accounts receivable	<u>2025</u>	<u>2024</u>
Trade receivables	\$ 510,355	\$ 321,419
Allowance for doubtful account	<u>-</u>	<u>(407)</u>
	<u>\$ 510,355</u>	<u>\$ 321,012</u>

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

6. Property and equipment

							2025
	<u>Land</u>	<u>Land improvement</u>	<u>Building</u>	<u>Furniture and fixtures</u>	<u>Computer equipment</u>	<u>Equipment</u>	<u>Total</u>
Cost							
At March 31, 2024	\$ 867,165	\$ 2,848,543	\$ 34,287,763	\$ 335,703	\$ 313,594	\$ 803,207	\$ 39,455,975
Additions	-	-	23,199	3,824	-	63,607	90,630
Disposals	-	-	-	-	-	(155,100)	(155,100)
At March 31, 2025	<u>\$ 867,165</u>	<u>\$ 2,848,543</u>	<u>\$ 34,310,962</u>	<u>\$ 339,527</u>	<u>\$ 313,594</u>	<u>\$ 711,714</u>	<u>\$ 39,391,505</u>
Accumulated amortization							
At March 31, 2024	\$ -	\$ 1,194,386	\$ 8,404,476	\$ 327,794	\$ 282,803	\$ 558,834	\$ 10,768,293
Amortization	-	113,942	873,889	4,622	15,661	45,959	1,054,073
Disposals	-	-	-	-	-	(155,100)	(155,100)
At March 31, 2025	<u>\$ -</u>	<u>\$ 1,308,328</u>	<u>\$ 9,278,365</u>	<u>\$ 332,416</u>	<u>\$ 298,464</u>	<u>\$ 449,693</u>	<u>\$ 11,667,266</u>
Net book amount at March 31, 2024	<u>\$ 867,165</u>	<u>\$ 1,654,157</u>	<u>\$ 25,883,287</u>	<u>\$ 7,909</u>	<u>\$ 30,791</u>	<u>\$ 244,373</u>	<u>\$ 28,687,682</u>
Net book amount at March 31, 2025	<u>\$ 867,165</u>	<u>\$ 1,540,215</u>	<u>\$ 25,032,597</u>	<u>\$ 7,111</u>	<u>\$ 15,130</u>	<u>\$ 262,021</u>	<u>\$ 27,724,239</u>

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

7. Payables and accruals	2025	2024
Trade payables	\$ 191,820	\$ 143,972
Accrued wages and benefits	122,904	129,726
HST payable	18,170	66,302
Accrued Liabilities	41,818	62,321
	\$ 374,712	\$ 402,321

8. Long term debt	2025	2024
<p>Municipal Finance Corporation debenture 34-A-1, maturing in November 2029, repayable in annual principal repayments of \$362,032 plus semi-annual interest payments at rates varying from 3.19% to 3.559%. Secured by an unconditional guarantee from the Town of Bridgewater.</p>	\$ 1,810,158	\$ 2,172,190

Estimated principal repayments are as follows:		
2026	\$	362,032
2027		362,032
2028		362,032
2029		362,032
2030		362,030
	\$	1,810,158

Principal and interest repayments are financed by grants received from the Town of Bridgewater.

9. Budget

The Corporation's operating and capital budgets are subject to the annual approval of the Town of Bridgewater and the Municipality of the District of Lunenburg councils. Annual capital purchases and annual deficits are shared on an equal 50/50 basis. The budgeted figures are presented for comparison purposes and are unaudited.

Public Sector Accounting Standards require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The budget in the consolidated statements of operations has been adjusted to reflect amortization to be on a consistent basis as actual results.

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

9. Budget (continued)

	<u>Approved fiscal plan</u>	<u>Adjustments</u>	<u>Fiscal plan per consolidated financial statements</u>
Revenues	\$ 2,958,797	\$ -	\$ 2,958,797
Expenditures	<u>(2,958,726)</u>	<u>(1,054,072)</u>	<u>(4,012,798)</u>
Annual surplus (deficit)	<u>\$ 71</u>	<u>\$ (1,054,072)</u>	<u>\$ (1,054,001)</u>

10. Pension plan

The Corporation contributes to a defined contribution pension plan managed by Standard Life Canada for full-time permanent employees. Contributions are calculated as a fixed percentage of employee compensation. During the year the Corporation contributed \$22,975 (2024 - \$25,206) for their portion of the pension contributions.

11. Government transfers receivable

	<u>2025</u>	<u>2024</u>
Annual (deficit) surplus before transfers	\$ (980,636)	\$ (838,943)
Less: Capital grants approved for asset additions	(253,858)	(501,863)
Add: Amortization	1,054,072	1,080,979
Add: Transfer from equipment reserve	<u>-</u>	<u>-</u>
Transfers receivable	<u>\$ (180,422)</u>	<u>\$ (259,827)</u>

The deficit has been accrued as payable on a 50/50 basis to the Town of Bridgewater and the Municipality of the District of Lunenburg in compliance with clause 6(d) of the inter-municipal agreement. It is made up of the following:

	<u>2025</u>	<u>2024</u>
Operating fund deficit	<u>\$ (180,422)</u>	<u>\$ (259,817)</u>

12. Economic dependence

The Corporation is dependant upon funding agreements entered into with the Town of Bridgewater and the Municipality of the District of Lunenburg (the "Municipal Partners"). These agreements require the Municipal Partners to finance any cost overruns related to construction of the Lunenburg County Lifestyle Centre and for any annual deficits incurred by the Corporation. Should the Corporation not be able to obtain these funds for any reason, their ability to continue operating would be in question.

Lunenburg County Multi-Purpose Centre

Notes to the Consolidated Financial Statements

March 31, 2025

13. Contingent liability - Infrastructure Canada

The Corporation received \$10 million in funding from Infrastructure Canada for construction of the Lunenburg County Lifestyle Centre. If the Corporation sells or disposes of the LCLC it will be required to repay the \$10 million in funding received from Infrastructure Canada less 4% for each year the facility is in use after April 1, 2015. The contingent liability at March 31, 2025 equals \$6,610,000 (2024 - \$6,890,000).

14. Accumulated surplus

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Investment in Capital Assets</u>	<u>Equipment Reserve Fund</u>	<u>Total 2025</u>
Opening balance	\$ -	\$ -	\$ 28,903,364	\$ -	\$ 28,903,364
Annual surplus (deficit)	(180,422)	253,858	(1,054,072)	-	(980,636)
Government transfer receivable (Note 11)	180,422	-	-	-	180,422
Purchase of tangible capital assets	-	(253,858)	253,858	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,103,150</u>	<u>\$ -</u>	<u>\$ 28,103,150</u>

15. Provincial grants

During the year, the Corporation received grants of \$163,229 (2024 - \$Nil) from the Province of Nova Scotia for building efficiency retrofits completed in prior fiscal periods. The Corporation also received a grant of \$150,000 from the Province of Nova Scotia for the purchase of an ice resurfacer, which will be purchased in the next fiscal period and is currently recognized in deferred revenue at year end.

16. Comparative figures

The consolidated financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Lunenburg County Multi-Purpose Centre Corporation
Schedule 1 - Operating Fund

Non-consolidated Statement of Financial Activities

(Unaudited)

Year Ended March 31

	2025	2025	2024
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Active living	\$ 98,300	\$ 76,326	\$ 76,251
Advertising and sponsorships	65,000	34,664	28,760
Aquatics	270,000	261,725	289,235
Arena	388,650	359,258	343,748
Concessions	66,500	115,468	77,052
Government grants	1,451,400	1,454,478	1,343,223
Library	103,000	101,936	104,510
Memberships	245,000	251,845	194,204
Other grants	33,304	-	19,009
Outdoor pool and lakes	65,015	79,508	-
Rental and other Income	72,260	44,203	37,441
Special events	100,368	43,846	43,209
	<u>2,958,797</u>	<u>2,823,257</u>	<u>2,556,642</u>
Expenditures			
Advertising and recruiting	30,000	27,218	15,192
Bank charges and service costs	19,590	10,111	20,934
Concession supplies	45,732	68,470	47,319
General office	14,100	23,951	33,233
Grounds maintenance and snow removal	30,000	54,006	35,263
Housekeeping supplies	26,000	37,882	27,248
Insurance	127,932	117,872	101,439
IT and telecommunications	104,842	92,211	104,715
Outdoor pool and lakes	65,015	73,205	-
Pool chemicals and supplies	24,000	45,429	31,439
Professional fees	55,435	73,055	44,548
Programming	10,300	8,244	17,034
Repairs and maintenance	277,528	196,059	174,700
Special events	70,691	26,416	75,824
Staff training	42,440	15,977	11,849
Utilities	541,523	578,196	533,379
Wages and benefits	1,473,598	1,555,377	1,542,343
	<u>2,958,726</u>	<u>3,003,679</u>	<u>2,816,459</u>
Annual deficit	\$ 71	(180,422)	(259,817)
Transfer from capital fund		-	-
Transfer to equipment reserve		-	-
Government transfers receivable		180,422	259,817
Opening fund balance		-	-
Closing fund balance		\$ -	\$ -

Lunenburg County Multi-Purpose Centre Corporation
Schedule 2 - Capital Fund
Non-consolidated Statement of Financial Activities

(Unaudited)

Year Ended March 31

	2025	2025	2024
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Government grants	\$ 73,503	\$ 176,827	\$ 607,721
Provincial grants	-	163,229	-
Insurance proceeds	-	-	59,611
	<u>73,503</u>	<u>340,056</u>	<u>667,332</u>
Expenditures			
Amortization	1,054,072	1,054,072	1,080,979
Interest on long-term debt	73,503	73,503	84,513
Loss on the disposal of tangible capital assets	-	-	57,000
Repairs and maintenance	-	12,695	23,966
	<u>1,127,575</u>	<u>1,140,270</u>	<u>1,246,458</u>
Annual deficit	<u>\$ (1,054,072)</u>	<u>(800,214)</u>	(579,126)
Transfer to operating fund		-	-
Government transfers receivable		-	-
Opening fund balance		<u>28,903,364</u>	29,482,490
Closing fund balance		<u>\$ 28,103,150</u>	\$ 28,903,364

Lunenburg County Multi-Purpose Centre

Year End: March 31, 2025

Adjusting Journal Entries

Date: 4/1/2024 To 3/31/2025

AJE-1

Number	Date	Name	Account No	Debit	Credit
To adjust opening accumulated surplus to actual.					
7	3/31/2025	Due to/from Capital Reserve	2395 OP	418,122.00	
7	3/31/2025	Deferred Revenue - General Capital	2098C CF		418,122.00
7	3/31/2025	Due to/from Capital Reserve	2395 OP	25,676.00	
7	3/31/2025	Deferred Revenue - General Capital	2098C CF		25,676.00
To allocate capital funding from partners and PNS to deferred account.					
8	3/31/2025	Annual Capital Grant - MODL	4027C CF		51,661.89
8	3/31/2025	Annual Capital Grant - TOB	4028C CF		51,661.89
8	3/31/2025	Deferred Revenue - General Capital	2098C CF	103,323.78	
To recognize deferred capital funds as revenue to cover the current year capital additions.					
9	3/31/2025	Due to/from Capital Reserve	2395 OP	163,229.24	
9	3/31/2025	Grant from Provincial Government	4020C CF		163,229.24
To recognize PNS grants for electricity retrofits as revenue (capital purchases incurred in prior periods)					
10	3/31/2025	Ice Resurfacer	1501C CF		155,100.00
10	3/31/2025	A/D - Ice Resurfacer	1527C CF	155,100.00	
To write off ice resurfacer in the year.					
11	3/31/2025	Operating deficit receivable - MODL	1040 OP	90,211.00	
11	3/31/2025	Operating deficit receivable - TOB	1044 OP	90,211.00	
11	3/31/2025	Operating Deficit - MoDL	4027 OP		90,211.00
11	3/31/2025	Operating Deficit - TOB	4028 OP		90,211.00
To record operating deficit receivable from partners at year end.					
12	3/31/2025	IT Services, License, Equip & Supp:IT Services	5706 OP	104.62	
12	3/31/2025	Accounts Payable	2100 OP		104.62
To record entry to adjust MJSB IT services per request of client (from operating expenses testing).					
13	3/31/2025	Memberships All:Memberships	4402 OP	5,792.86	
13	3/31/2025	Accounts Receivable	1200 OP		5,792.86

Lunenburg County Multi-Purpose Centre

Year End: March 31, 2025

Adjusting Journal Entries

Date: 4/1/2024 To 3/31/2025

AJE-2

Number	Date	Name	Account No	Debit	Credit
		To record net adjustment to membership revenues in current year related to YMCA.			
				3,149,566.71	3,149,566.71
		Net Income (Loss)	(800,214.61)		

Appendix G – PSAS Accounting developments

Public Sector Accounting Standards (updated March 31, 2025)	Effective date	Management assessment of applicability
<p>Section PS 1202 <i>Financial Statement Presentation</i></p> <p>New Section PS 1202 <i>Financial Statement Presentation</i> replaces Section PS 1201 <i>Financial Statement Presentation</i>.</p> <p>The main features of the new Section include:</p> <ul style="list-style-type: none"> • Changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities total liabilities and net assets/net liabilities • Separate statement of changes in net assets or net liabilities (formerly known as accumulated surplus) by required categories • The addition of a statement of net financial assets or net financial liabilities that presents a revised net financial assets or net financial liabilities (formerly known as “net debt”) calculation • The option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities • Ability to present an amended budget when there is an election or the majority of the governing body of a government organization is newly elected or appointed • The requirement to provide a subtotal prior to financing activities in the statement of cash flow • Guidance on assessing the going concern assumption <p>As a result of the issuance of the new Section, various Sections and Guidelines of the Handbook have been amended to include references to the Section. The impacted Sections and Guidelines include:</p> <ul style="list-style-type: none"> • PS 1300 <i>Government Reporting Entity</i> • PS 2120 <i>Accounting Changes</i> • PS 2500 <i>Basic Principles of Consolidation</i> • PS 2510 <i>Additional Areas of Consolidation</i> • PS 2601 <i>Foreign Currency Translation</i> • PS 3041 <i>Portfolio Investments</i> • PS 3060 <i>Interest in Partnerships</i> • PS 3070 <i>Investments in Government Business Enterprises</i> • PS 3100 <i>Restricted Assets and Revenues</i> • PS 3160 <i>Public Private Partnerships</i> • PS 3230 <i>Long-Term Debt</i> • PS 3250 <i>Retirement Benefits</i> • PS 3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i> • PS 3260 <i>Liability for Contaminated Sites</i> • PS 3280 <i>Asset Retirement Obligations</i> • PS 3300 <i>Contingent Liabilities</i> • PS 3310 <i>Loan Guarantees</i> • PS 3400 <i>Revenue</i> • PS 3410 <i>Government Transfers</i> • PS 3430 <i>Restructuring Transactions</i> • PS 3450 <i>Financial Instruments</i> • PS 4200 <i>Financial Statement Presentation by Not-for-Profit Organizations</i> • PSG-2 <i>Leased Tangible Capital Assets</i> • PSG-4 <i>Funds and Reserves</i> • PSG-5 <i>Sale-Leaseback Transactions</i> 	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted only if the Conceptual Framework is also adopted at the same time.</p> <p>Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information in Section PS 1202.</p>	

Public Sector Accounting Standards (updated March 31, 2025)

Effective date

Management assessment of applicability

Conceptual Framework for Financial Reporting in the Public Sector

PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 *Financial Statement Concepts* and PS 1100 *Financial Statement Objectives*.

The new Conceptual Framework includes:

- Characteristics of public sector entities
- Objectives of financial reporting
- Primary users of financial reporting and their expectations
- Role of financial statements
- Foundations and objectives of financial statements
- Qualitative characteristics of information in financial statements
- Qualitative characteristics of information in financial statements and related considerations
- Definitions of elements
- Criteria of general recognition and derecognition; and,
- Concepts of general measurement and presentation

As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include:

- Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards)
- PS 1150 *Generally accepted Accounting Principles*
- PS 1201 *Financial Statement Presentation*
- PS 1300 *Government Reporting Entity*
- PS 2100 *Disclosure of Accounting Policies*
- PS 2120 *Accounting Changes*
- PS 2130 *Measurement Uncertainty*
- PS 2200 *Related Party Transactions*
- PS 3150 *Tangible Capital Assets*
- PS 3200 *Liabilities*
- PS 3210 *Assets*
- PS 3400 *Revenue*
- PS 3430 *Restructuring Transactions*
- PS 3450 *Financial Instruments; and*
- PS 4230 *Capital Assets Held by Not-for-Profit Organizations*

The Conceptual Framework will be applied prospectively.

2022-2023 Annual Improvements

Immediate

The following relevant amendments have been made to PSG 2 *Leased tangible capital assets*

- deleted an outdated cross-reference in Appendix A to Section 3065 *Leases* in former Part V of the CPA Canada Handbook – Accounting, pre-changeover accounting standards and added specific guidance which outlines that lease rentals under an operating lease are included in the determination of surplus or deficit over the lease term on a straight-line basis, unless another systematic and rational basis is more representative of the time pattern of the entity's benefit.

Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS but were given the option of applying the specific GNPO accounting standards (PS 4200 series) in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a “one-size-fits-all” approach may not be appropriate for all stakeholders. In March 2022, having deliberated feedback from two Consultation Papers, the PSAB decided to incorporate the PS 4200 series, with potential customizations, into PSAS as its strategy for GNPOs. This solution was defined as reviewing and amending, as appropriate, the PS 4200 series guidance and incorporating it within the PSA Handbook available for all public sector entities to apply, if appropriate. That is, the existing standards in the PS 4200 series will be reviewed to determine if they should be retained and added to PSAS. This may involve amending standards to update them and ensuring consistency with PSAB’s conceptual framework. The PSAB believes this strategy will likely:

- improve the comparability and understandability of financial statements, as all public sector entities would be applying a common reporting model;
- provide the PSAB with a tool and some flexibility to address matters warranting a different presentation or accounting treatment for GNPOs when appropriate; and
- make some of the guidance currently found only in the PS 4200 series available to all public sector entities with similar transactions, improving comparability and consistent application of accounting standards.

The implementation plan for this strategy was approved at its June 2022 meeting, and an overview of the implementation plan was presented at its March 2022 meeting. The current ordering of standard level projects will start with tangible capital assets as well as contributions (including endowments), then controlled and related entities, finishing with the reporting model. The capital asset project will focus on proposing amendments to Section PS 3150 *Tangible Capital Assets*, as a result of reviewing Section PS 4230 *Capital Assets Held by Not-for-Profit Organizations* and Section PS 4240 *Collections Held by Not-for-Profit Organizations*.

In March 2023, the Public Sector Accounting Board (“PSAB”) issued an Exposure Draft entitled [Tangible Capital Assets](#). The Exposure Draft proposes amendments to PS 3150 *Tangible Capital Assets*, resulting from a review of PS 4230 and PS

4240 as part of its GNPO strategy implementation plan. The Exposure Draft proposes the following:

- Amending the definition of “tangible capital asset” in paragraph PS 3150.05(a) for only a minor clarification.
- Retaining the emphasis on recognizing the complete stock of tangible capital assets in Section PS 3150.
- Not recognizing works of art, historical treasures and collections as outlined in Section PS 3150.
- Adding guidance to Section PS 3150 to
 - identify a “collection.”
 - clarify the accounting treatment when a tangible capital asset is purchased at substantially below fair value.
 - clarify the accounting treatment for contributed materials and labour in determining the cost of a constructed tangible capital asset.
- Adding more disclosures to Section PS 3150 to convey the importance of works of art, historical treasures and collections.
- Removal of Sections PS 4230 and PS 4240 as they will no longer apply once Section PS 3150 is adopted.

The proposed effective date of the changes is for fiscal years beginning on or after April 1, 2029, with early adoption permitted. The PSAB is currently deliberating the responses.

Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB

Effective date

Revisions to CAS 570 *Going Concern*

Periods beginning on or after December 15, 2026.

Auditors are required to obtain sufficient appropriate audit evidence on the appropriateness of management's use of the going concern basis of accounting and conclude on whether a material uncertainty exists in relation to going concern. Financial statement users raised questions about how much auditors should be able to detect from their audit procedures in this area, and what is communicated to users about the entity's ability to continue as a going concern. In response, the International Auditing and Assurance Standards Board (IAASB) issued a revised standard incorporating several key changes and, in June 2025, the Auditing and Assurance Standards Board (AASB) issued the equivalent Canadian standard with no Canadian-specific amendments. Key changes to the standard included:

- Defining material uncertainty related to going concern
 - Enhancing the risk identification and assessment requirements so they are consistent with those set out in CAS 315 (Revised) *Identifying and Assessing the Risks of Material Misstatement*
 - Enhancing the auditor's evaluation of management's going concern assessment, including requirements to support the auditor's application of professional skepticism
 - Adding a requirement for the auditor to request management to extend its going concern assessment of the entity to cover at least 12 months from the date of approval of the financial statements if management has not already done so
 - Enhancing the auditor's consideration of information related to management's going concern assessment that becomes available to the auditor after the date of the auditor's report but before the date the financial statements are issued
 - Adding requirements to enhance communications about going concern in the auditor's report.
-

Canadian Auditing Standards (CASs) and other Canadian Standards approved by the AASB but not issued**Effective date****Revisions to CAS 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements***

Periods beginning on or after December 15, 2026.

High quality audits contribute to the efficiency of capital markets and financial stability. In recent years, corporate failures and scandals have brought the topic of fraud to the forefront and led to questions from stakeholders about the role and responsibilities of the auditor relating to fraud in an audit of financial statements. This led the IAASB to initiate a project to revise the standard. In June 2025, the IAASB approved its final standard, which will be issued in September 2025. Changes include:

- Clarifying the roles and responsibilities of the auditor with respect to fraud
- Establishing more robust requirements if fraud or suspected fraud is identified
- Reinforcing the importance of exercising professional skepticism in fraud-related audit procedures
- Strengthening communications through the audit with management and those charged with governance about matters related to fraud
- Adding transparency on fraud-related responsibilities and procedures in the auditor's report

Canadian Exposure Drafts issued by the AASB**Effective date****Proposed Canadian Standard on Sustainability Assurance (CSSA) 5000, *General Requirements for Sustainability Assurance Engagements***

The effective date will be determined when the standard is finalized and approved.

In September 2022, the IAASB approved a project proposal to develop a new overarching standard for sustainability assurance engagements. In January 2023, the AASB approved a project proposal to concurrently adopt this international standard with any potential additional Canadian amendments, as a first of its kind Canadian Standard on Sustainability Assurance (CSSA). In April 2025, the AASB issued its Re-exposure Draft on Canadian amendments related to indigenous matters with a comment deadline of July 18, 2025.

CSSA 5000 will not be a financial statement audit standard, but rather will serve as a comprehensive, standalone standard suitable for sustainability assurance engagements. It will apply to sustainability information reported across any appropriate sustainability topic, prepared according to any suitable framework, including the recently released IFRS Sustainability Disclosure Standards S1 and S2. The proposed standard is profession agnostic, supporting its use by both professional accountant and non-accountant assurance practitioners who meet the relevant ethical and quality management requirements, and will apply to both limited and reasonable assurance engagements.

**Minutes of the Board Meeting of the
Lunenburg County Multi-Purpose Centre Corporation (LCMPCC)**

Held in the Multi-Purpose Room, LCLC

Thursday June 19, 2025 at 5:30 pm

In Attendance

Municipality of the District of Lunenburg

Mayor Elspeth McLean-Wile

Deputy Mayor Chasidy Veinotte - regrets

Councillor Pam Hubley (Chair)

Town of Bridgewater

Mayor David Mitchell

Councillor Stacey Colwell

Councillor Eric Whynot

LCLC

Marta Selassie, Interim General Manager

Staff Present

Mark Flint, TOB CAO

Tom MacEwan, MODL CAO

John Feeney, Director of Finance, MJSB

Julie Vissers, acting as recording secretary

1. **Call to Order:** Meeting called to order by Chair Hubley at 5:31.
2. **Information Sharing** (Questions by board members & attending members of the public): None
3. **Approval of Agenda:**

Motion: To approve the agenda as distributed

Moved by Mayor McLean-Wile, seconded by Mayor Mitchell.

Motion carried unanimously

4. **Acceptance of Minutes:** May 22, 2025

Minutes from the May 22, 2025 meeting were accepted.

5. **Business Arising from Minutes & Unfinished Business:**

5.1 Strategic Planning Day:

Need location and meal. Thinking about budget – pay for space, food, consultant. This will come out of the LCLC budget. 9:00-4:30.

6. **Correspondence:** None

7. **Financials:**

7.1 Aged Receivable: for April and May 2025.

May – month to date actuals vs actuals

No significant variances to highlight. Everything in line to date. Similar to the previous year. 2024-2025 audit will begin in the coming weeks.

Early in the year – keeping an eye on projections further out.

Noted that it was appreciated that the monthly came 19 days after the month end. It's great to have

7.2 Financial Statements:

Motion: To accept the financial statements for May and April

Moved by Mayor Mitchell, seconded by Mayor McLean-Wile.

Motion carried unanimously

8. **New Business:**

8.1 Ice Resurfacer Replacement

Purchase of a new ice resurfacer. Currently using Lunenburg's ice resurfacer. Quote for new machine obtained. Need approval for purchase.

Repair quote - \$4700 for part plus freight and service. Third party is the only way to get parts, servicing – no one to service this particular machine. (Olympia) Is at the end of its life. Can sell the asset – there are parts of value within.

Zamboni will provide a loaner machine while we wait for our new one. If approved. Will be required to ship it here from Cape Breton.

10-12 months to get this machine so will need to make a decision soon so it can be ordered. Is a propane machine – unbudgeted costs. \$300/week for fuel currently on the loaner machine – will go up likely based on our winter use. Cost of shipping the loaner machine and need the secure storage for the fuel bottles. Currently we are picking the fuel bottles up as needed. \$2-3k to have it shipped.

(Grant application was previously completed and was in favor of a new machine.)

Is it worth keeping our old machine as a spare? Queens thought about doing this as well – they advised that you would still need to maintain it. Decided

not to do this – Marta is not recommending.

Parts and service for the new Zamboni would be easier than currently experiencing.

Get as much value out of the old asset as possible \$205,325 total cost. Grant is \$150k and \$50k in the budget - \$5k short

Motion: To authorize purchase of Zamboni and sale of old one.

Moved by Mayor McLean-Wile, seconded by Mayor Mitchell.

Motion carried unanimously

9. Information/Updates

9.1 General Managers Monthly Report:

EV Charger – Pictou County Wellness Center has ev chargers being installed now. Mark has called Pictou – they will put them in touch with NS Power. They are having 2 stations installed at no cost to them. NSPower will take all the revenue.

Move to have staff reach out to NS Power to David Stacey Unanimous decision

Continue to repair the leaks as they present.

Ordered new tables and chairs – should arrive in 6 weeks. 24 chairs 6 tables for the Galleria

10-12 new chairs for the meeting room

Accessibility – in progress. Local committee struck. Speaking with Ellen and the accessibility committee

No update on downstairs storage

Aquatics centre – ongoing maintenance – uv unit has been ordered. Prices were higher than originally quoted.

Have been very busy – 40k more people through the doors compared to this time last year. Programming has changed, some has been added. Seniors swim, parent tot swim added for example. Defined times are helping with the pool – letting them know what they can do and when.

Has not turned into new memberships. Something to look into. What attracts people to memberships?

Outdoor pool getting ready to open – working on staffing

Ice surface is down – circus was here. Good turnout for both times. Have movie night coming up. Park View grad, Canada Day happening here – will stay down until these events have happened.

Connect to Rec has completed. May need to revisit the agreement for this – lot of traffic, calls for this.

Day camps will start soon

Travis has been working at putting together our sponsorship package. Looking for the existing sponsorships and agreements. Putting packages together – costing locations and selling ad spaces.

55+ games update – Travis met with Rick – what is the potential for events here. What is the market here.

Rental opportunities are being explored. Smaller events on the floor. Takes a lot of staff time to explore the opportunities such as curling, etc.

10. In Camera

10.1 Contract Negotiations

A memo was circulated regarding the contract negotiations. Direction to the GM and CAO representation to negotiate based on Option 1 in the memo.

10.2 Personnel Related Discussion

Motion: To go in camera

Motion made by Mayor Mitchell, seconded by Councilor Whynot.

Motion carried unanimously

11. **Motion: To adjourn**

Motion made by .

Motion carried

Next Meeting: July 17, 2025 at 5:30 p.m.

DRAFT



Minutes of the Board Meeting of the
Lunenburg County Multi-Purpose Centre Corporation (LCMPCC)
Multi-Purpose Room, LCLC Thursday July 24, 2025 at 5:30 pm

In Attendance

Municipality of the District of Lunenburg

Mayor Elspeth McLean-Wile
Deputy Mayor Chasidy Veinotte
Councillor Pam Hubley (Chair)
Councillor Kacy Delong

Town of Bridgewater

Mayor David Mitchell
Councillor Stacey Colwell
Councillor Eric Whynot

LCLC

Marta Selassie, Interim General Manager

Staff Present

Mark Flint, TOB Deputy CAO
Tom MacEwan, MODL CAO
John Feeney, Director of Finance, MJSB
Isobel Leslie, LCLC, Acting as Recording Secretary

1. **Call to Order:** Meeting called to order by Chair Hubley at 5:30pm.
2. **Information Sharing** – No members of the public present.
3. **Approval of Agenda**
Added 10.2 to the In Camera Agenda
4. **Approval of the Minutes** – N/A
Motion to Approve the Minutes of ???
Moved by Mayor David Mitchell, seconded by Mayor McLean-Wile.
Motion Carried
5. **Business Arising** -N/A
6. **Correspondence** – N/A
7. **Financials** – N/A



8. New Business

8.1 IT Upgrades

Marta reported The LCLC's current network infrastructure is undersized, causing severe performance issues during peak usage and requiring guest Wi-Fi to be disabled to maintain core operations. An IT assessment confirmed the need for a higher-capacity firewall, and the approved 2025/26 capital budget includes \$59,000 for upgrades. A suitable firewall has been identified and is available at a reduced cost of \$27,000, well below the budgeted amount.

Motion: To approve the IT upgrades and that LCMPPC price out the firewall.
Moved by Deputy Mayor Veinott; seconded by Councillor Whynot.

Motion carried.

8.2 Insurance Contract Award

Discussion ensued regarding the insurance contract for the Centre. Marta reported that Edmund Nix from BFL Insurance has indicated that we can terminate the contract that LCMPPC presently has and do up a new general insurance and cyber insurance contract. BFL came in cheaper than the competitor who put in a quote.

Motion: To award the contract to BFL Insurance
Moved by Mayor Mitchell, seconded by Mayor McLean Wile.

Motion carried.

9. Information / Updates – N/A

10. In Camera

Regular portion of the LCMPPC Board meeting adjourned at 5:40 pm and moved to an In Camera format.

Motion: To go in-camera
Motion made by Councillor Colwell, seconded by Mayor Mitchell

Motion carried.

Motion: To come out of in-camera.
Motion made by Mayor McLean-Wile, seconded by Mayor Mitchell

Motion carried

Motion: That the LCMPPC Board approve the unbudgeted expenses of \$6000/month, from September 1, 2025 to March 31, 2026, associated with the transition plan.

Motion made by Mayor McLean-Wile, seconded by Mayor Mitchell

Motion carried

Motion: That the LCMPPC Board recommends that the municipal councils



engage the MJSB to initiate the process for the LCLC to become a shared service.

Motion made by Mayor Mitchell, seconded by Mayor McLean-Wile

Motion carried

Adjourned 7:20 p.m.

DRAFT

**Minutes of the Special Board Meeting of the
Lunenburg County Multi-Purpose Centre Corporation (LCMPCC)**

Virtual Meeting

Wednesday August 26, 2025 at 12:30 pm

In Attendance

Municipality of the District of Lunenburg

Deputy Mayor Chasidy Veinotte

Councillor Pam Hubley (Chair)

Councillor Wendy Oickle

Town of Bridgewater

Mayor David Mitchell

Councillor Eric Whynot

LCLC

Marta Selassie, Interim General Manager

Staff Present

Mark Flint, TOB CAO

Trudy Payne, MODL Director of Recreation

Rosemary Erb, acting as recording secretary

1. **Call to Order:** Meeting called to order by Chair Hubley at 12:31 pm.

2. **In Camera**

Motion: To go in-camera

Motion made by Mayor Mitchell, seconded by Councillor Whynot.

Motion carried

Motion: To come out of in-camera

Motion made by Mayor Mitchell, seconded by Councillor Oickle.

Motion carried

Motion: To direct the General Manager to enter into a lease and easement agreement with Nova Scotia Power for the installation of an EV charging station at the LCMPCC.

Motion made by Mayor Mitchell, seconded by Councillor Whynot

Motion Carried

Meeting adjourned at 12:45

Next Meeting: September 18, 2025 at 5:30 p.m.

	Monthly Actual 01 Aug 25 - 31 Aug 25	Monthly Budget 01 Aug 25 - 31 Aug 25	Variance	YTD Actual 01 Apr 25 - 31 Aug 25	YTD Budget 01 Apr 25 - 31 Aug 25	Variance	YTD Actual (PY) 01 Apr 24 - 31 Aug 24	Full-Year Budget 01 Apr 25 - 31 Mar 26
Public Revenue	159,792	159,792	(0)	798,958	808,960	(10,002)	714,580	1,932,500
Advertising & Sponsorship Revenue	-	20,000	(20,000)	4,227	20,000	(15,773)	-	120,000
Aquatic Revenue	10,991	19,452	(8,460)	106,430	103,758	2,671	104,640	265,000
Arena Revenue	17,420	10,497	6,923	112,657	87,385	25,272	107,417	360,000
Concession Revenue	2,062	1,380	682	14,468	7,412	7,056	31,525	85,000
Room Rentals Revenue	2,508	1,500	1,008	18,011	14,000	4,011	12,273	42,000
Memberships Revenue	20,107	15,000	5,107	116,476	83,000	33,476	56,731	245,000
Other income	579	-	579	588	-	588	171	-
Programming Revenue	27,547	28,800	(1,253)	64,871	60,900	3,971	67,477	75,000
Special Events Revenue	2,856	-	2,856	12,967	-	12,967	14,231	185,000
Outdoor Pool and Lakes	39,229	35,382	3,847	74,662	80,382	(5,721)	52,773	90,000
Tenet Rental Revenue	9,492	9,492	-	47,458	47,458	-	46,419	113,649
Total Income	292,583	301,294	(8,711)	1,371,772	1,313,256	58,517	1,208,234	3,513,149
Bank, Interest, Credit Card and Other Fees	69	1,000	(931)	2,138	5,000	(2,862)	3,823	12,000
Concession Expenses	1,058	1,311	(254)	9,069	7,042	2,028	14,027	70,000
Facility Maintenance and Repairs	12,280	17,582	(5,302)	113,244	93,412	19,833	98,722	290,000
Housekeeping Supplies	3,186	3,333	(147)	15,722	16,667	(945)	15,008	40,000
Insurance	8,761	10,833	(2,072)	43,805	54,169	(10,364)	48,796	130,000
IT Services, License, Equip & Supp	1,706	1,350	356	42,473	36,726	5,747	25,702	110,000
Marketing & Promotional	215	10,000	(9,785)	6,751	10,000	(3,249)	3,483	45,000
Miscellaneous	41	2,000	(1,959)	312	2,000	(1,688)	1,955	10,000
Office	125	1,717	(1,592)	3,113	8,585	(5,472)	4,686	20,604
Outdoor Pool and Lakes Expenses	39,229	30,000	9,229	74,968	75,000	(32)	52,773	85,000
Pool Chem & Test Supp - Aquatics	704	-	704	19,175	-	19,175	27,186	45,000
Professional Services & Fees	5,282	4,450	832	32,264	23,350	8,914	22,879	60,000
Programming	3,967	950	3,017	5,621	3,650	1,971	2,309	16,000
Special Events Expense	118	40,000	(39,882)	9,198	-	9,198	3,571	185,000
Staff Training and Courses	-	2,083	(2,083)	5,957	11,415	(5,458)	11,328	40,000
Telecommunications	644	1,250	(606)	3,229	6,250	(3,022)	2,780	15,000
Uniforms	-	-	-	823	2,500	(1,677)	904	5,000
Utilities	44,856	45,616	(761)	239,087	234,371	4,716	230,463	588,000
Wages & Benefits Total	143,143	167,018	(23,874)	732,720	757,744	(25,024)	673,127	1,746,545
Total Expenses	265,383	340,494	(75,111)	1,359,669	1,347,880	11,789	1,243,523	3,513,149
Profit/Loss	27,201	(39,199)	66,400	12,104	(34,624)	46,728	(35,289)	-



September 2025 General Manager Report

Capital Projects

EV Car Chargers:

Finalizing the terms of the agreement with Nova Scotia Power for the installation of two fast charging stations.

Galleria Tile Replacement:

No updates at this time.

Aquatic Tile Repairs:

No updates at this time.

Office and Galleria Furniture:

New tables for the Galleria have arrived. We are still waiting on the chairs for both the Galleria and the meeting room.

Accessibility Enhancements:

The LCLC has received \$14,472 in from the Sport Nova Scotia Equity, Diversity, Inclusion and Accessibility Fund. These funds have been used to purchase twelve new skate aids, which have now arrived on site.

Storage Solutions:

Temporary storage space has been allocated to Minor Hockey to support their operational needs.

Loss of Phase Protection:

The final phase of the project, digital commissioning, was completed at the end of July.

Pool UV Phase II:

Project complete, a new UV unit for the play pool was installed in June.

Ice Resurfacers:

The new Zamboni has been ordered, with anticipated arrival in Spring 2026. The loaner machine has been returned to the Town of Lunenburg, and propane delivery arrangements are now fully in place.

IT Upgrades:

The new firewall has been purchased, with installation anticipated in mid-October. We are currently awaiting options from the vendor regarding network infrastructure upgrades.

Website Redesign:

A request for quotes will be issued by the end of September, currently completing internal review of scope.

Lunenburg County Lifestyle Centre

Strategic Plan

2025–2030

Executive Summary

The Board of Directors and staff of the Lunenburg County Lifestyle Centre are committed to serving the community. The purpose of this plan is to create a framework that will help guide decision-making and create service delivery priorities over the next **five** years with a strong commitment to community engagement, adapting to change and ensuring long-term sustainability.

Guided by the Vision and Mission, the Strategic Plan is structured around five interconnected pillars: Health & Wellness; Equity, Diversity, Inclusion & Accessibility; Organizational Excellence; Governance and Partnerships. Together, these pillars guide our efforts to promote well-being, fostering an inclusive and accessible environment, strengthening our operations, lead with transparency and accountable, and build collaborative relationships that expand opportunities across the community.

Through this plan, the LCLC aims to create a vibrant, inclusive, and sustainable community hub that meets the evolving needs of residents and strengthens the social fabric of the region. We recognize this is a fluid document, progress will be monitored regularly to ensure the plan remains responsive to community needs and emerging opportunities.

S.W.O.T. Analysis

<p>Strengths</p> <ul style="list-style-type: none"> - Beautiful facility - Dedication of staff - Library within the facility - On a bus route - Location – close to exit 12A, on the trail network - Meeting spaces - Warm, safe, space – community hub - Local political alignment - Accessible - Multi-use facility - Family focused - Desirable programs with waitlists 	<p>Weaknesses</p> <ul style="list-style-type: none"> - Governance focused on operations not strategy/bigger picture - Understaffed - Physical space - lack of storage, no gym/fitness centre, second ice sheet - Underfunded - Aging infrastructure – deferred maintenance - High demand – not meeting user/community needs - Complexity of operating systems - Lacking operating procedures and policies - Scoreboard height limits event options - Broad scope of services, doing too much - Lack of adaptability/have not adapted to current reality – maybe in relation to the WIFI - Lack of regional buy-in, only two municipal units contributing to costs
<p>Opportunities</p> <ul style="list-style-type: none"> - Available partners, willing to collaborate - Footprint expansion - Internal marketing space - Regional growth - Internal program expansion - Proximity to other centres - Aquatic operations – have appropriate infrastructure for specific event - Coordination of training opportunities with other facilities - Large outside space, 17 acres available around the LCLC 	<p>Threats</p> <ul style="list-style-type: none"> - Aging equipment - Lack of capital reserve - Staff burnout - Corporate knowledge/retention - Political priorities may change - Economic changes - Slowing regional growth due to less immigration - Cost of membership vs. revenue needs - Maintaining relevance of programming and services with recreation trends

Vision

The LCLC is the regional hub for sport, recreation and leisure.

Mission

To enhance the quality of life for all residents by providing accessible and diverse sport, recreation and leisure programs and facilities.

Edit:

To enhance the quality of life for all resident by providing a space for accessible and diverse sport, recreation and leisure opportunities.

Strategic Pillars

1. Health & Wellness
2. Equity, Diversity, Inclusion & Accessibility
3. Organizational Excellence
4. Governance
5. Partnerships

Strategic Pillar 1: Health and Wellness

Priority Outcomes:

1. Improved Physical Health and Mental Wellness

Providing programming and space to enable sport, recreation and cultural activities that enhances physical and mental well-being

Actions:

- Offer diverse programming that meets the needs of the community.
- Utilize and create space for the programming needed.
- Partner with parent organizations to create programs within the community.

2. Preventative Healthcare

Increasing activity levels to reduce requirement for healthcare interventions.

Actions:

- Focus on increase the level of activity in residence by creating active living challenges etc. work with active living coordinators and MODL and TOB
- Create comfortable places for community to gather.
- Tie into Active living coordinators in the municipalities and expand beyond current 'silos'

3. Increased Community Engagement and Sense of Belonging

Helps to increase connectivity and sense of community facilitating multiple opportunities for interaction such as volunteering and sharing talents

Actions:

- Create user feedback loops.
- Gaps analysis
- Respond to community concerns

4. Talent Recruitment and Retention

Provide hub to people considering moving to the area and their families. Adds value to local lifestyle and employment opportunities.

Edit:

Promote the facility as a pillar/cornerstone of healthy living and community connection to strengthen local recruitment and retention initiatives.

Actions:

- Create partnerships with local organisations to showcase the facility in recruitment efforts

5. Contribution to Economic Vitality of the Region

Increase workforce productivity and attract residents and businesses seeking a vibrant active and resilient community.

Actions:

- Market the facility as a rental venue
 - Market as an attraction for wanting to live work, live and play here.
 - Connect with economic development departments of the partners
-

Strategic Pillar 2: Equity, Diversity, Inclusion and Accessibility

Priority Outcomes:

1. Inclusion

A space designed to be accessible and welcoming to people of all ages, abilities and backgrounds.

Actions:

- Accessibility audit findings and action plan brought to the board
- E.D.I.A. training for Board members, management and staff.
- Develop a plan that looks at space and programming.
- Create awareness about what exists today.

2. Welcoming

A place designed to create a sense of belonging and make everyone feel comfortable, respected and valued.

Actions:

- Develop a plan that looks at space and programming
- Training for Board members, managers and staff

3. Accessible

A place designed and constructed to be easily used and accessed by individuals with different abilities

Actions:

- Develop a plan that looks at space and programming
- Training for Board members, managers and staff

4. Affordable

Ensuring services are priced to be affordable to individuals and families of all income levels reducing costs as a barrier to participation.

Actions:

- Look at the cost of delivering the service to make informed decisions.
 - Research availability of grants/external funding.
 - Compare ourselves to the market.
-

Strategic Pillar 3: Organizational Excellence

Priority Outcomes:

1. Responsible Administration

Focusing on high quality training, programming and accountability to the Board and the users.

Actions:

- Conduct a program review, inclusive of programming that is not LCLC initiated but utilizes the space.
- Conduct an organizational review
- Conduct annual performance reviews for all staff, incorporating individual development plans that support professional growth and organizational effectiveness, aligned with Board strategic priorities.

2. Service Excellence

Foster strong client/customer relationships.

Actions:

- Define and implement service level standards, including expectations for courtesy, de-escalation procedures, staff training and response times.

3. Community

Focus on the client/customer relationship

Edit:

Strengthen community connection through engagement.

Actions:

- Conduct communications needs assessment to understand community information preferences and engagement opportunities.
- Develop a communication plan based on the assessment results.

4. Facility

The facility is safe, functional and welcoming.

Actions:

- Conduct a condition assessment of the facility.
 - Create an asset management policy and plan
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Strategic Pillar 4: Governance

Priority Outcomes:

1. Policies

The Board has developed policies that clearly define roles and responsibilities of the Board and provide direction to management and staff.

Actions:

- Develop or revisit terms of reference outlining roles and responsibilities of the Board and to be reviewed annually. Establish a reporting model.
- Review, revise or rescind existing policies.
- Develop necessary policies required to provide direction to staff i.e. capital reserve policy, asset management & procurement, health and safety.

2. Board Performance

Framework for annual assessment of the Board members and the Board as a whole.

Actions:

- Review the governance model and determine if changes are needed; bring forward recommendations to respective Councils for approval inclusive of cost analysis.
- Municipal Councils conduct annual performance evaluation of the Board.
- Develop a framework and assessment tool for Board annual self-evaluation.

3. Strategic Planning

Develop, implement and annually review strategic plan.

Actions:

- Develop a strategic plan with actions for implementation.
- Reports to the Board must demonstrate alignment with the Strategic Plan.
- Conduct biannual Board reviews of the Strategic Plan to monitor progress and adjust as needed.

4. Fiscally Responsible

Ensuring sustainable, long-term capital planning and effective monitoring of operating budgets.

Actions:

- Develop and approve annual operating and capital budgets.
- Present accurate financial statements at each Board meeting.
- Provide effective financial oversight.
- Analyze resource needs for implementation of Strategic Priorities and align expectations with capacity.

5. Evidence-Based Decision Making

Board uses evidence and facts to support decision making.

Actions:

- Direct staff to provide information and evidence for informed Board decision making.

Analyze resource needs for implementation of Strategic Priorities and align expectations with capacity.

Strategic Pillar 5: Partnerships (Delivery of Programs to the Region)

Priority Outcomes:

1. Strengthening Existing Partnerships

Leverage strengths of existing partnerships to enhance LCLC program availability, efficiency and effectiveness. Enhance facility space to meet demand for increased capacity and variety.

Actions:

- Identify all existing partnerships, facilities and users.
- Evaluate facility expansion opportunities, in cooperation with existing partners.
- Evaluate existing partnerships for opportunities for programming and collaboration.

2. Create New Partnerships

Build new partnerships to streamline programming and increase efficiency through shared service opportunities to increase community access.

Actions:

- Evaluate facility expansion opportunities in cooperation with potential partners.
- Pursue new partnerships with local organizations, businesses, municipalities, and events to expand opportunities and access

3. Foster Regional Collaboration

Through regional collaboration, enhance and expand programs and services provided to residents.

Actions:

- Evaluate facility usage to obtain data, including on non-members as well as members, to guide evidence-based decisions on service expansion and programming gaps, promote sponsorship and identify priority regional partners for increased collaboration
 - Encourage cross-community participate through shared memberships, reciprocal access agreements, or regional pricing models
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Implementation & Next Steps

- Who is responsible for each priority (Board, staff, committees, etc.)
 - Timeline for progress reviews (e.g., annual check-ins, mid-point review)
 - How progress will be communicated (reports, dashboards, meetings)
 - Detailed action plan
-



General Operations and Maintenance

A new facility operator, Jacob Sylva, was hired in August. Additionally, a former co-op student was hired in a full-time position to support both the custodial and operations departments.

Operations staff completed several mandatory safety training courses over the summer and are scheduled to participate in the Certified Pool Operator course hosted at the LCLC in October.

Digital ice measurement systems have been deployed to improve operational efficiency.

A change had been made about 5 years ago to the pools drainage system that caused the backwash times to increase from 10 minutes to 12 hours for the lap pool and 8 hours for the play pool. During the recent shutdown, the pool effluent system was re-plumbed back to its original configuration. This change significantly improves efficiencies, reducing overnight maintenance demands for both the lap pool and the play pool.

Extensive cleaning was completed throughout the change rooms and Aquatics Centre, including draining and scrubbing of the play and therapy pools.

In Aquatics, a new lane rope wheel was installed. Over the past year, lane ropes and now the cart have also been replaced. The previous ropes and wheel had reached the end of their useful life.

The annual fire drill was successfully completed. A few deficiencies were noted, and staff are actively following up on the identified items.

The outdoor pool was successfully shut down for the season.

Memberships

Memberships				
Month	2023	2024	2025	Joint YMCA
January		1881	1875	303
February		2013	1813	345
March		1903	1842	371
April		1916	1843	383
May		1896	1874	402
June	1530	1939	1854	392
July	1579	1928	1816	367



August	1527	1948	1821	384
September	1646	1928		
October	1656	1896		
November	1700	1839		
December	1176	1827		

Facility Traffic		
Month	2024	2025
January	7,715	39,679
February	33,214	34,448
March	41,567	42,970
April	35,090	30,544
May	21,956	32,996
June	22,999	25,123
July	26,971	28,632
August	23,386	23,499
YTD Total	212,899	257,889

Programming

In June, 11 participants were certified with their Bronze Medallion, and 5 participants obtained their National Lifeguard certification.

From July through August, three sessions of swimming lessons were offered:

- Session 1: 46 participants
- Session 2: 44 participants
- Session 3: 34 participants

Lifeguard supervision at Mushamush Beach Park was provided by LCLC staff from July 2nd to August 22nd, 10:00 a.m. – 6:00 p.m. daily, with the exception of weekdays between July 7th and August 1st, when supervision was from 1:00 p.m. – 6:00 p.m.

During weekday mornings between July 7th and August 1st, swimming lessons were offered at Mushamush Beach Park from 10:00 a.m. – 1:00 p.m., with 34 participants registered (18 in session 1, 16 in session 2).

From July 27th to August 24th, LCLC staff managed the O'Regan's Outdoor Pool for the



Town of Bridgewater. Hours of operation were weekdays from 12:00 p.m. – 7:30 p.m. and weekends from 1:30 p.m. – 6:30 p.m.

The LCLC Daycamp ran for nine weeks, from July 2nd to August 29th, serving between 30 and 45 campers per day.

Active Living Classes continued throughout the summer, with 38 classes offered weekly and an average of 33 participants per day (7 to 4 classes per day depending on the day).

Staff have been busy with the organization of the 55+ games.

We welcomed many community members into the facility for the use of showers under the dry well program this summer.

Events

In July the following events were hosted at the LCLC

- TOB Canada Day Festivities, 3,215 people attended
- Christine Wentzell Memorial Hockey Tournament, 2,210 visitors July 4-6
- Woodworth Hockey Camp
- Clarke Goaltending Camp

In August the following events were hosted at the LCLC:

- Muggy's Female Hockey Camp
- Jr B Lumberjacks Hockey Camp

Upcoming Events

55+ Games, September 21-24

Universal Cheer Competition, November 8-9

Glen Murray High School Hockey Tournament, November 14-16

South Shore I.C.E. Strom Para Hockey Tournament, November 21-23

Advertising

New advertising partnerships have been secured.

Advertising packages have been reviewed and updated to provide a clearer understanding of production and installation costs.

We continue to explore new advertising opportunities, including:

- Installing a monitor at Guest Services to run continuous advertisements, allowing arena and aquatics monitors to focus on schedule information.
- Vinyl advertising along the ramp and wrapped around columns.
- Riser advertisements on arena steps.



- Tabletop advertising on foyer tables.

We have begun meeting with potential investors to discuss naming rights opportunities for key areas within the facility.