

**YOUTH DIVERSION PROGRAM
FINANCIAL STATEMENTS
AS AT MARCH 31, 2021**

**YOUTH DIVERSION PROGRAM
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AS AT MARCH 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Youth Diversion Program

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Youth Diversion Program (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statement of continuity of fund balances, revenue and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether, as at and for the years ended March 31, 2021 and March 31, 2020, any adjustments might be necessary to donations revenue, excess of revenues over expenditures, assets and fund balances.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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


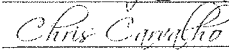
KINGSTON, Canada
August 10, 2021

Wilkinson Company LLP

Chartered Professional Accountants
Licensed Public Accountants

WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS

**YOUTH DIVERSION PROGRAM
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2021**

	2021	2020
	\$	\$
ASSETS		
CURRENT		
Cash and short term deposits	410,960	137,320
Due from Canada Revenue Agency - Note 10		27,561
Accounts receivable	21,179	1,517
HST receivable	10,490	9,903
Investments - Note 3	289,943	247,289
Prepaid expenses	2,105	2,105
	734,677	425,695
LONG-TERM		
Tangible Capital assets - Note 4	20,829	15,591
	755,506	441,286
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	38,167	26,622
Deferred revenue - Note 5	309,713	115,160
	347,880	141,782
LONG-TERM		
Deferred capital contributions - Note 6	12,937	14,362
	360,817	156,144
FUND BALANCES		
Unrestricted Fund	106,004	36,643
Internally restricted - Capital Fund	115,944	100,021
Internally restricted - Contingency Fund	174,003	147,272
Invested in tangible capital assets	(1,262)	1,206
	394,689	285,142
APPROVED ON BEHALF OF THE BOARD		
 S. Cioci	Director	
 C. Carvalho	Director	
	755,506	441,286

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CONTINUITY OF FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2021**

	Invested in Tangible Capital Assets	Internally Restricted Capital Fund (Note 7)	Internally Restricted Contingency Fund (Note 7)	Unrestricted Fund	Total 2021	Total 2020
	\$	\$	\$	\$	\$	\$
FUND BALANCES - BEGINNING OF YEAR	1,206	100,021	147,272	36,643	285,142	277,741
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(2,468)	15,923	26,731	69,361	109,547	7,401
FUND BALANCES - END OF YEAR	(1,262)	115,944	174,003	106,004	394,689	285,142

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2021**

	2021 \$	2020 \$
REVENUE		
Ministry of Children, Community and Social Services	310,873	395,390
Ministry of Health	114,517	
Ministry of the Attorney General	43,625	41,625
Ministry of Community Safety and Correctional Services		30,338
Donations and fundraising	9,132	126,668
Counselling and prevention programs	251,836	222,551
United Way Serving Kingston, Frontenac, Lennox and Addington	210,188	226,591
Other grants	42,705	48,460
Ontario Trillium Foundation	127,445	133,200
Amortization of deferred capital contributions	7,877	10,692
Interest	4,325	2,521
Other	63,905	2,265
	1,186,428	1,240,301
EXPENDITURES		
Administration costs - Note 9	38,643	35,406
Advertising and promotion	1,971	768
Amortization	10,345	11,177
Communication	8,784	7,810
Donations and fundraising	1,648	77,472
Insurance	8,982	8,717
Interest and bank charges	2,845	2,384
Rent	43,950	42,760
Program expenses	19,212	14,892
Professional fees	13,510	18,843
Staff travel	12,477	31,715
Staff training	10,009	10,710
Office supplies and equipment	39,724	56,273
Volunteer training	939	2,290
Salaries and employee benefits	980,624	923,848
Less government subsidy - Note 10	(74,127)	(27,561)
	1,119,536	1,217,504
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)		
BEFORE UNDERNOTED FOR YEAR	66,892	22,797
OTHER INVESTMENT INCOME	160	142
CAPITAL GAINS FROM SEGREGATED FUND DISTRIBUTIONS	6,066	655
DIVIDEND INCOME	1,438	1,101
INSURANCE SEGREGATED FUND CAPITAL LOSSES	(1,417)	(2,600)
UNREALIZED GAINS AND LOSSES	36,408	(14,694)
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	109,547	7,401

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2021**

	2021 \$	2020 \$
OPERATING ACTIVITIES		
Excess of revenue over expenditures (expenditures over revenue) for year	109,547	7,401
Adjustment for items which do not affect cash -		
Amortization of capital assets	10,345	11,177
Unrealized (gains) losses on marketable securities	(36,408)	14,694
Amortization of deferred capital contributions	(7,877)	(10,692)
Capital gains from segregated fund distributions	(6,066)	(655)
Investment losses (income)	(181)	1,357
	69,360	23,282
Net change in non-cash working capital balances - Note 8	213,410	(79,897)
CASH FLOWS PROVIDED FROM (USED IN) OPERATING ACTIVITIES	282,770	(56,615)
INVESTING ACTIVITIES		
Purchase of capital assets	(15,583)	
CASH FLOWS PROVIDED FROM (USED IN) INVESTING ACTIVITIES	(15,583)	NIL
FINANCING ACTIVITIES		
Deferred capital contributions	6,453	(6,453)
CASH FLOWS PROVIDED FROM (USED IN) FINANCING ACTIVITIES	6,453	(6,453)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FOR YEAR	273,640	(63,068)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	137,320	200,388
CASH AND CASH EQUIVALENTS - END OF YEAR	410,960	137,320
REPRESENTED BY:		
Cash and short-term deposits	410,960	137,320

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

1. NATURE OF OPERATIONS

The Youth Diversion Program is incorporated in Ontario as an organization without share capital that provides services under the authority of the Youth Criminal Justice Act, in Kingston, Ontario.

The organization is registered as a charitable organization and consequently is exempt from income taxes under the *Income Tax Act*.

2. ACCOUNTING POLICIES

Outlined below are those accounting policies adopted by the organization considered to be particularly significant:

(a) Basis of Accounting

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Fund Accounting

The accompanying financial statements include the activities of the organization for which the Board of Directors is legally accountable. In order to properly reflect its activities, the organization maintains its accounts in accordance with the principles of "fund accounting" in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources for various purposes are classified for accounting and reporting into funds in accordance with activities or objectives specified.

The Invested in Other Capital Assets Fund accounts for the organization's equipment.

The Unrestricted Fund accounts for the cost of operations of providing support services financed by contracts and grants and other general income.

The Capital fund accounts for funds set aside by the Board of Directors to renovate the organization's current location or to relocate to a new location.

The Contingency fund accounts for funds set aside by the Board of Directors for working capital to cover unforeseen expenditures.

The balance sheet represents the combined position of all the funds of the organization.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

2. ACCOUNTING POLICIES (Cont'd)

(c) Accounting Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include valuation of accounts receivable, deferred revenue and accounts payable. Actual results could differ from those estimates.

(d) Revenue Recognition

The organization follows the deferral method of accounting for contributions, which includes grants received pursuant to budget arrangements established by the funders. Grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of the accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period. These financial statements reflect agreed arrangements approved by the funding sponsors with respect to the year ended March 31, 2021.

Investment income is recognized as revenue when earned.

Fees for service are recognized as revenue as the services are provided.

(e) Deferred Revenue Relating to Capital Assets

Revenue received for the purpose of purchasing capital assets is deferred and amortized into revenue at a rate corresponding with the amortization rate for the related computers and equipment, which is a declining basis of 20 to 50%.

(f) Financial Instruments

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost except for investments actively quoted in an active market. In subsequent periods, investments are reported at fair value, with any unrealized gains and losses reported in the statement of revenue and expenditures.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

2. ACCOUNTING POLICIES (Cont'd)

(g) Capital Assets and Amortization

Capital assets are stated at acquisition cost. Amortization is based on estimated useful life, is calculated on the following bases and at the rates set out below:

Asset	Basis	Rate
Equipment	Declining balance	20%
Computer equipment	Declining balance	50%

(h) Donated Services

Volunteers contribute significant hours each year to assist the organization in carrying out its activities. Since these services are not normally purchased by the organization and because of the difficulty of identifying a reliable basis for their value, donated services are not recognized in these financial statements..

(i) Allocation of Common Expenses

The organization operates various programs. The costs of each program includes the costs of personnel, premises and other expenses that are directly related to providing the program. The organization also incurs a number of general support expenses that are common to the administration of the organization and each of it's programs.

The organization allocated its expenses according to management's best estimate on a basis of time, space and other resources utilized. The allocation is disclosed in Note 9 and the accompanying schedules.

(j) Income Taxes

The organization is a not-for-profit organization and as such is exempt from income taxes.

(k) Cash and Equivalents

Cash and equivalents consist of cash on deposit.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

3. INVESTMENTS

The organization's investments are in segregated insurance funds and consists of the following:

	2021		2020	
	Book Value \$	Fair Value \$	Book Value \$	Fair Value \$
<u>Board Contingency Investments</u>				
Great West Life Balanced Fund	30,344	35,244	29,173	27,702
Great West Life Dividend Fund	28,821	38,580	29,145	28,019
Great West Life Foreign Equity Fund	34,750	38,071	31,882	31,142
Great West Life Income Fund	20,946	21,752	20,769	19,845
Great West Life Real Estate Fund	35,786	40,356	35,529	40,564
	150,647	174,003	146,498	147,272
<u>Capital Investments</u>				
Great West Life Dividend Fund	22,989	30,773	23,263	22,362
Great West Life Foreign Equity Fund	23,456	25,694	21,534	21,029
Great West Life Income Fund	33,112	34,339	32,838	31,347
Great West Life Real Estate Fund	22,081	25,134	21,935	25,279
	101,638	115,940	99,570	100,017
	252,285	289,943	246,068	247,289

4. TANGIBLE CAPITAL ASSETS

	2021		2020	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Equipment	18,649	14,154	18,649	13,031
Computer equipment	60,450	44,116	44,867	34,894
	79,099	58,270	63,516	47,925
Cost less accumulated amortization	\$ 20,829		\$ 15,591	

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

5. DEFERRED REVENUE

Deferred revenue represents unrestricted donations and fundraising amounts not utilized to fund current year program expenditures and consists of the following:

	2021	2020
	\$	\$
Trillium intersections	72,355	
Kairos - donations	133,863	59,280
Mentor Program - donations	32,360	25,333
Rebound - donations	53,199	29,486
SNAP - donations	17,936	1,061
	309,713	115,160

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions consists of the following:

	2021	2020
	\$	\$
Beginning of year	14,362	31,507
Current period contributions - MCYS		
Prior period contributions repayable - United Way	6,452	(6,453)
Amortization of deferred capital contributions	(7,877)	(10,692)
	12,937	14,362

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

7. INTERNALLY RESTRICTED FUNDS

Internally restricted amounts of \$115,944 have been set aside in the capital fund for the future use of either purchasing a building or renovating the current location. Internally restricted amounts of \$174,003 have been set aside in the Contingency Fund for unforeseen expenditures. These internally restricted amounts are not available for any other purpose without the approval of the board of directors.

8. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

Cash provided from (used in) non-cash working capital is compiled as follows:

	2021	2020
	\$	\$
DECREASE IN CURRENT ASSETS		
Due from Canada Revenue Agency	27,561	(27,561)
HST receivable	(587)	3,854
Accounts receivable	(19,662)	(1,517)
Prepaid expenses		36,778
	7,312	11,554
INCREASE (DECREASE) IN CURRENT LIABILITIES		
Accounts payable and accrued liabilities	11,545	16,332
Deferred revenue	194,553	(107,783)
	206,098	(91,451)
NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES	213,410	(79,897)

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

9. ADMINISTRATION COSTS

Common administration costs have been allocated to various programs. Expenditures net of these allocations are reported on the statement of revenue and expenditures as follows:

	Total Expenditures 2021 \$	Allocated Costs \$	Expenditures Net Of Allocated Costs \$
Salaries and employee benefits	995,963	15,339	980,624
Office supplies and equipment	41,804	2,080	39,724
Staff travel	12,796	319	12,477
Insurance	11,204	2,222	8,982
Rent	46,332	2,382	43,950
Professional fees	25,698	12,188	13,510
Interest and bank charges	2,886	41	2,845
Staff training	10,177	168	10,009
Donation and fundraising	3,700	2,052	1,648
Program expenses	21,064	1,852	19,212
	1,171,624	38,643	1,132,981

10. GOVERNMENT ASSISTANCE

The corporation was eligible for the Temporary Wage Subsidy (TWS) and the Canadian Emergency Wage Subsidy (CEWS) for wages paid between April and June 2020. The amount received for the year was \$74,127 and has been reported as a reduction of the wages paid to employees. The wages subsidy has not been allocated to any of the programs outlined in schedules A through L.

11. COMMITMENTS

In 2019, the organization signed a three year lease agreement for its location as 559 Bagot Street in Kingston. The base rent for the property is \$40,108 in the first year, \$42,283 for the second year and \$43,484 for the last year.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

12. FINANCIAL INSTRUMENTS

Financial instruments consist of accounts receivable, short term deposits, mortgages payable and accounts payable and accrued liabilities. The carrying amounts approximate their fair market value due to the immediate or short-term maturity of these financial instruments.

Credit Risk

Credit risk is the risk of financial loss to the organization if a party to the organization's financial instruments fails to discharge an obligation or make payments of interest and principal when due. The organization is exposed to this risk relating to its short term deposits and accounts receivable.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk, and equity risk, of which the organization is exposed to interest rate risk and equity risk.

Interest Rate Risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The organization is exposed to interest rate risk through its interest bearing investments within the investment portfolio.

Equity Risk

Equity risk associated with investments in mutual funds is the risk that their fair value will fluctuate because of changes in market prices. This risk is reduced by regularly rebalancing the portfolio to be in line with the organization's investment policy. The corporation may be exposed to additional risks related to COVID-19 as outlined in note 16.

Liquidity Risk

Liquidity risk is the risk that the organization will not be able to meet all cash outflow obligations as they come due. The organization mitigates this risk by monitoring cash activities and expected outflows. This risk is also mitigated by the fact that the primary source of funding is from provincial and municipal governments.

13. CAPITAL DISCLOSURE

The organization's objectives with respect to capital management are to maintain a minimum capital base that allows the organization to continue with and execute its overall purpose as outlined in the fund balances accounting policy in Note 2(b). The organization's Board of Directors performs periodic reviews of the organization's capital needs to ensure they remain consistent with the risk tolerance that is acceptable to the organization.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

14. SUPPLEMENTARY INFORMATION

The organization receives funding from the Ministry of Children and Youth Services and the Ministry of the Attorney General. As part of its funding agreements the organization is required to provide supplementary financial information on programs funded by the Ministries. As such, schedules have been prepared which provides information on the revenue and expenditures of each program code.

15. IMPACT OF COVID-19

Since the beginning of 2020, the coronavirus disease COVID-19 has had considerable impact, both globally and locally, which has the potential to create financial stress on the economy and the organization in the following areas:

- (a) The global investment markets have experienced substantial volatility and downward valuation due to the economic concerns at this time, which could significantly impact the organization's investment portfolio, and
- (b) Due to the economic uncertainty that affects potential donors, the receipt of donations may be reduced.

At the time that these financial statements were finalized, the amount of financial impact on the organization could not be determined.

16. ENDOWMENT FUNDS

Youth Diversion provides an opportunity for donors to participate in an endowment fund originally created by a past president of the Board of Directors that is administered by an independent third party. Donations of publicly-traded securities and cash may be received by the Community Foundation for Kingston and Area to be held and invested. Youth Diversion has committed to investing 5% of any donation over \$500 into the endowment. Total contributions into the endowment fund during the year amounted to \$6,903, of which \$3,500 was a donation from the organization. During the year, there was a distribution of \$3,628 from the fund and \$1,670 was retained by the third party for investment management fees. In 2021-2022, \$3,606 will be available to be granted to the organization.

As at March 31, 2021, the balance of the funds held through the Community Foundation for Kingston and Area for Youth Diversion amounted to \$113,038 (2020 - \$103,960).

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
MINISTRY OF COMMUNITY SAFETY AND CORRECTIONAL SERVICES
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Community Safety and Correctional Services		30,338
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EXPENDITURES		
Bank charges and interest		66
Office supplies and equipment		1,692
Program expenses		373
Salaries and employee benefits		25,632
Staff training		1,262
Staff travel		991
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		30,016
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	NIL	322
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
MINISTRY OF ATTORNEY GENERAL PROGRAM
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Attorney General	43,625	41,625
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EXPENDITURES		
Advertising and promotion		10
Bank charges and interest	103	83
Communication		400
Insurance	1,666	1,500
Office supplies and equipment	638	1,332
Professional fees	1,527	911
Program expenses	306	170
Rent	1,985	2,017
Salaries and employee benefits	35,483	33,667
Staff travel		244
Staff training	1,055	315
Volunteer training and recognition	891	1,326
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	43,654	41,975
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(29)	(350)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COUNSELLING/THERAPY SERVICES - A349
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Health	93,754	63,754
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EXPENDITURES		
Administration costs	8,800	5,563
Advertising and promotion	138	294
Bank charges and interest	155	122
Communication	207	183
Program expenses	478	
Office supplies and equipment	949	761
Professional fees	3,068	
Rent	3,980	2,723
Salaries and employee benefits	74,236	53,239
Staff training	637	510
Staff travel	1,230	1,315
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	93,878	64,710
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(124)	(956)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COORDINATED ACCESS AND INTAKE - A352
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Health	11,114	11,114
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EXPENDITURES		
Administration costs	1,014	1,014
Bank charges and interest	29	23
Salaries and employee benefits	10,155	10,232
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	11,198	11,269
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(84)	(155)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CASE MANAGEMENT AND SERVICE COORDINATION- A354
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Health	7,473	7,473
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EXPENDITURES		
Administration costs	702	702
Bank charges and interest	20	15
Salaries and employee benefits	6,793	6,998
	<hr/>	<hr/>
	7,515	7,715
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(42)	(242)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
TARGETED PREVENTION - A356
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Health	2,176	2,176
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EXPENDITURES		
Administration costs	217	217
Bank charges and interest	5	4
Salaries and employee benefits	1,964	1,879
	<hr/>	<hr/>
	2,186	2,100
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EXCESS OF EXPENDITURES OVER REVENUE (EXPENDITURES OVER REVENUE) FOR YEAR	(10)	76
	<hr/>	<hr/>

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
BROADER PUBLIC SECTOR - CHILDREN'S SERVICES (FORMALLY CHILD & FAMILY
INTERVENTION OPERATING NON RESIDENTIAL - A440)
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	2,001	2,001
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EXPENDITURES		
Salaries and employee benefits	2,153	2,061
Bank charges	7	6
	<hr/>	<hr/>
	2,160	2,067
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EXCESS OF EXPENDITURES OVER REVENUE		
(EXPENDITURES OVER REVENUE) FOR YEAR	(159)	(66)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS (FORMALLY
EXTRAJUDICIAL MEASURES - A802 AND OTHER EXTRAJUDICIAL SANCTIONS - A804)
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	103,707	103,707
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EXPENDITURES		
Advertising and promotion	71	358
Administration costs	9,517	9,517
Bank charges and interest	216	181
Insurance	1,388	1,568
Office supplies and equipment	5,175	3,219
Professional fees	429	411
Program expenses	2,884	541
Rent	8,843	8,936
Salaries and employee benefits	74,397	74,629
Staff travel	1,430	4,499
Staff training	598	1,336
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	104,948	105,195
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(1,241)	(1,488)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
REINTEGRATION/REHABILITATION SERVICES (FORMALLY SUBSTANCE ABUSE - A837)
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	38,090	38,090
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EXPENDITURES		
Administration costs	3,172	3,172
Bank charges and interest	82	69
Insurance	222	251
Office supplies and equipment	1,536	196
Rent	4,428	4,499
Program expenses	187	458
Salaries and employee benefits	28,335	28,263
Staff training	527	697
Staff travel	600	771
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	39,089	38,376
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(999)	(286)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD WELFARE (FORMALLY YOUTH OUTREACH WORKER PROGRAM - A905)
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	62,100	62,100
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EXPENDITURES		
Administration costs	5,589	5,589
Advertising and promotion	171	8
Bank charges & interest	156	131
Communication	1,413	368
Program expenses	263	
Rent and utilities	298	303
Salaries and employee benefits	53,692	53,784
Staff training	686	215
Staff travel	55	2,527
	<hr/>	<hr/>
	62,323	62,925
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EXCESS OF REVENUE OVER EXPENDITURES		
(EXPENDITURES OVER REVENUE) FOR YEAR	(223)	(825)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
PREVENTION (FORMALLY RESTORATIVE JUSTICE AND CONFLICT MEDIATION
PROGRAM - A920)
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	104,975	104,975
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EXPENDITURES		
Administration costs	9,632	9,632
Advertising and promotion	117	12
Bank charges and interest	209	175
Communication	2,738	1,143
Insurance	1,111	1,256
Office supplies and equipment	5,666	4,055
Professional fees	2,794	3,641
Program expenses	2,740	1,569
Rent	4,566	4,639
Salaries and employee benefits	72,104	74,333
Staff training	963	1,103
Staff travel	3,375	4,339
	<hr/>	<hr/>
	106,015	105,897
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(1,040)	(922)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
INTERSECTIONS
(UNAUDITED)
FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
	\$	\$
REVENUE		
Trillium Foundation	127,445	133,200
EXPENDITURES		
Advertising and promotion		49
Bank charges and interest	334	274
Communication	1,395	1,178
Insurance	1,500	1,695
Office	330	316
Program expenses	1,028	1,197
Rent	1,339	1,362
Professional fees	3,298	9,527
Salaries and benefits	115,458	108,608
Staff training	372	1,382
Staff travel	2,390	4,645
	127,444	130,233
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	1	2,967