

**YOUTH DIVERSION PROGRAM  
FINANCIAL STATEMENTS  
AS AT MARCH 31, 2023**

**YOUTH DIVERSION PROGRAM  
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AS AT MARCH 31, 2023**

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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, 2023, 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, 2023, 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, 2023 and March 31, 2022, 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.

**INDEPENDENT AUDITOR'S REPORT  
(CONT'D)**

**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  
July 20, 2023

*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, 2023**

	2023	2022
	\$	\$
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and short term deposits	318,501	307,178
Accounts receivable	13,700	16,331
HST receivable	12,007	9,813
Investments - Note 3	307,805	315,291
Prepaid expenses	5,605	2,105
	657,618	650,718
<b>LONG-TERM</b>		
Tangible Capital assets - Note 4	14,478	11,150
	672,096	661,868
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	43,057	29,172
Deferred revenue - Note 5	197,632	196,032
	240,689	225,204
<b>LONG-TERM</b>		
Deferred capital contributions - Note 6	4,230	6,578
	244,919	231,782
<b>FUND BALANCES</b>		
Unrestricted Fund	128,608	119,372
Internally restricted - Capital Fund	122,524	126,229
Internally restricted - Contingency Fund	185,286	189,067
Invested in tangible capital assets	(9,241)	(4,582)
	427,177	430,086
<b>APPROVED ON BEHALF OF THE BOARD</b>		
Ryan Wahab	Director	
Silvia Cioci	Director	
	672,096	661,868

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, 2023**

	Invested in Tangible Capital Assets	Internally Restricted Capital Fund (Note 7)	Internally Restricted Contingency Fund (Note 7)	Unrestricted Fund	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$
<b>FUND BALANCES - BEGINNING OF YEAR</b>	(4,582)	126,229	189,067	119,372	430,086	394,689
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR</b>	(4,659)	(3,705)	(3,781)	9,236	(2,909)	35,397
<b>FUND BALANCES - END OF YEAR</b>	(9,241)	122,524	185,286	128,608	427,177	430,086

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, 2023**

	2023 \$	2022 \$
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	354,498	353,505
Ministry of Health	125,217	120,217
Donations and fundraising	86,816	107,744
Counselling and prevention programs	353,099	355,037
United Way Serving Kingston, Frontenac, Lennox and Addington	230,500	162,000
United Way Hastings & Prince Edward	47,500	
Other grants	147,428	53,867
Ontario Trillium Foundation	144,000	135,055
Amortization of deferred capital contributions	2,348	6,359
Interest	10,692	4,991
Other	6,578	7,119
	<b>1,508,676</b>	<b>1,305,894</b>
<b>EXPENDITURES</b>		
Administration costs - Note 9	40,626	39,343
Advertising and promotion	1,545	1,729
Amortization	7,007	9,679
Communication	10,042	8,677
Donations and fundraising	5,138	
Insurance	12,690	11,366
Interest and bank charges	2,402	2,545
Rent	44,627	44,347
Program expenses	20,220	27,882
Professional fees	32,404	23,388
Staff travel	37,295	24,082
Staff training	10,246	11,421
Office supplies and equipment	40,989	36,275
Volunteer training	1,592	1,542
Salaries and employee benefits	1,236,985	1,053,569
	<b>1,503,808</b>	<b>1,295,845</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>		
<b>BEFORE UNDERNOTED FOR YEAR</b>	<b>4,868</b>	<b>10,049</b>
<b>OTHER INVESTMENT INCOME</b>	<b>158</b>	<b>198</b>
<b>CAPITAL GAINS FROM SEGREGATED FUND DISTRIBUTIONS</b>	<b>8,505</b>	<b>10,371</b>
<b>DIVIDEND INCOME</b>	<b>1,172</b>	<b>960</b>
<b>INSURANCE SEGREGATED FUND CAPITAL LOSSES</b>	<b>28</b>	<b>(171)</b>
<b>UNREALIZED GAINS AND LOSSES</b>	<b>(17,349)</b>	<b>13,990</b>
<b>LOSS ON DISPOSAL OF CAPITAL ASSETS</b>	<b>(291)</b>	
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR</b>	<b>(2,909)</b>	<b>35,397</b>

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023 \$	2022 \$
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenditures for year	(2,909)	35,397
Adjustment for items which do not affect cash -		
Amortization of capital assets	7,007	9,679
Unrealized gains on marketable securities	17,349	(13,990)
Amortization of deferred capital contributions	(2,348)	(6,359)
Capital gains from segregated fund distributions	(8,505)	(10,371)
Investment income	(1,358)	(987)
Loss on disposal of capital assets	291	
	<b>9,527</b>	13,369
Net change in non-cash working capital balances - Note 8	<b>12,422</b>	(117,151)
<b>CASH FLOWS PROVIDED FROM (USED IN) OPERATING ACTIVITIES</b>	<b>21,949</b>	(103,782)
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(10,626)	
<b>CASH FLOWS PROVIDED FROM (USED IN) INVESTING ACTIVITIES</b>	<b>(10,626)</b>	NIL
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FOR YEAR</b>	<b>11,323</b>	(103,782)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>307,178</b>	410,960
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>318,501</b>	307,178
<b>REPRESENTED BY:</b>		
<b>Cash and short-term deposits</b>	<b>318,501</b>	307,178

The accompanying notes form an integral part of these financial statements



**YOUTH DIVERSION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2023**

**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, 2023**

**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, 2023.

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, 2023**

**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:

<b>Asset</b>	<b>Basis</b>	<b>Rate</b>
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 its 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, 2023**

**3. INVESTMENTS**

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

	2023		2022	
	Book Value \$	Fair Value \$	Book Value \$	Fair Value \$
<u>Board Contingency Investments</u>				
Canada Life Canadian Value Balanced Fund	33,595	36,864	32,531	36,996
Canada Life Canadian Focused Dividend Fund	34,144	43,579	30,393	46,931
Canada Life Foreign Equity Fund	37,763	38,973	37,738	22,400
Canada Life Canadian Fixed Income Balanced Fund	22,308	21,482	21,536	37,762
Canada Life Real Estate Fund	35,730	44,387	35,717	44,976
	<b>163,540</b>	<b>185,285</b>	157,915	189,065
<u>Capital Investments</u>				
Canada Life Canadian Focused Dividend Fund	27,200	34,732	24,225	37,414
Canada Life Foreign Equity Fund	25,465	26,280	25,458	25,472
Canada Life Canadian Fixed Income Balanced Fund	35,226	33,885	34,022	35,343
Canada Life Real Estate Fund	22,021	27,623	22,024	27,997
	<b>109,912</b>	<b>122,520</b>	105,729	126,226
	<b>273,452</b>	<b>307,805</b>	263,644	315,291

**4. TANGIBLE CAPITAL ASSETS**

	2023		2022	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Equipment	18,649	15,772	18,649	15,052
Computer equipment	49,425	37,824	60,450	52,897
	<b>68,074</b>	<b>53,596</b>	79,099	67,949
Cost less accumulated amortization	<b>\$ 14,478</b>		\$ 11,150	

**YOUTH DIVERSION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2023**

**5. DEFERRED REVENUE**

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

	2023	2022
	\$	\$
Kairos - donations	109,728	108,128
Mentor Program - donations	27,470	27,470
Rebound - donations	42,498	42,498
SNAP - donations	17,936	17,936
	<b>197,632</b>	<b>196,032</b>

**6. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions consists of the following:

	2023	2022
	\$	\$
Beginning of year	6,578	12,937
Amortization of deferred capital contributions	(2,348)	(6,359)
	<b>4,230</b>	<b>6,578</b>

**YOUTH DIVERSION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2023**

**7. INTERNALLY RESTRICTED FUNDS**

Internally restricted amounts of \$122,524 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 \$185,284 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:

	2023	2022
	\$	\$
<b>DECREASE (INCREASE) IN CURRENT ASSETS</b>		
HST receivable	(2,194)	677
Accounts receivable	2,631	4,848
Prepaid expenses	(3,500)	
	<b>(3,063)</b>	<b>5,525</b>
<b>INCREASE (DECREASE) IN CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	13,885	(8,995)
Deferred revenue	1,600	(113,681)
	<b>15,485</b>	<b>(122,676)</b>
<b>NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES</b>	<b>12,422</b>	<b>(117,151)</b>

**YOUTH DIVERSION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2023**

**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:

	<b>Total Expenditures 2023 \$</b>	<b>Allocated Costs \$</b>	<b>Expenditures Net Of Allocated Costs \$</b>
Salaries and employee benefits	1,253,089	16,104	1,236,985
Office supplies and equipment	44,710	3,721	40,989
Staff travel	40,973	3,678	37,295
Insurance	15,544	2,854	12,690
Rent	46,931	2,304	44,627
Professional fees	35,655	3,251	32,404
Interest and bank charges	2,576	174	2,402
Staff training	10,648	402	10,246
Donation and fundraising	8,274	3,136	5,138
Program expenses	25,222	5,002	20,220
	<b>1,483,622</b>	<b>40,626</b>	<b>1,442,996</b>

**10. COMMITMENTS**

In January 2022, the organization signed a 5 year lease for a piece of office equipment. The payments for the equipment are \$397 per quarter.

Subsequent to year-end, the organization signed a 10 year lease for its location at 299-102 Concession street in Kingston. The rent for the property is \$48,710 for the year.

**YOUTH DIVERSION PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2023**

**11. 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 14.

**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.

**12. 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, 2023**

**13. SUPPLEMENTARY INFORMATION**

The organization receives funding from the Ministry of Children, Community and Social Services and the Ministry of Health. 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.

**14. 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 up to 10% of any unsolicited and undesignated donation over \$500 into the endowment depending on the current needs of the organization. Total contributions into the endowment fund during the year amounted to \$14,995, of which \$5,000 was a donation from the organization. During the year, there was a distribution of \$9,480 from the fund and \$2,708 was retained by the third party for investment management fees. In 2023-2024, \$984 will be available to be granted to the organization. As at March 31, 2023, the balance of the fund held through the Community Foundation for Kingston and Area for Youth Diversion amounted to \$142,368 (2022 - \$142,559).

In 2016, the Board of Directors established an endowment fund using monies raised from a charity event that is administered by an independent third party. The fund was established to provide an annual bursary of \$500. No further donations or investments are expected into the fund. During the year, there was a distribution of \$500 from the fund and \$212 was retained by the third party for investment management fees. In 2023-2024, \$528 will be available to be awarded. As at March 31, 2023, the balance of the fund held through the Community Foundation for Kingston and Area for the organization amounted to \$10,711 (2022 - \$11,683).

In 1998, the executive director established an endowment fund that is administered by an independent third party. The fund was established to provide an annual bursary of \$500 to a graduating student who has overcome adversity. No further donations or investments are expected into the fund. During the year, there was a distribution of \$500 from the fund and \$212 was retained by the third party for investment management fees. In 2023-2024, \$905 will be available to be awarded. As at March 31, 2023, the balance of the fund held through the Community Foundation for Kingston and Area for the organization amounted to \$14,841 (2022 - \$15,974).

**YOUTH DIVERSION PROGRAM**  
**SCHEDULE OF REVENUE AND EXPENDITURES**  
**ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS - YOUTH JUSTICE**  
**(FORMALLY MINISTRY OF ATTORNEY GENERAL PROGRAM)**  
**FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Attorney General		43,625
	<b>NIL</b>	<b>43,625</b>
<b>EXPENDITURES</b>		
Bank charges and interest		89
Insurance		1,889
Office supplies and equipment		379
Professional fees		1,367
Program expenses		163
Rent		1,945
Salaries and employee benefits		36,052
Volunteer training and recognition		1,175
	<b>NIL</b>	<b>43,059</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR</b>	<b>NIL</b>	<b>566</b>

**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
COUNSELLING/THERAPY SERVICES  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Health	104,454	99,459
<hr/>		
<b>EXPENDITURES</b>		
Administration costs	9,500	9,500
Advertising and promotion	289	331
Bank charges and interest	153	174
Communication	2,703	3,073
Insurance	518	630
Office supplies and equipment	5,983	892
Program expenses		35
Professional fees	4,843	2,299
Rent	3,497	3,543
Salaries and employee benefits	73,369	74,539
Staff training	467	587
Staff travel	4,125	5,073
	<hr/>	<hr/>
	105,447	100,676
<hr/>		
<b>EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR</b>	<b>(993)</b>	<b>(1,217)</b>
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**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
COORDINATED ACCESS AND INTAKE  
FOR THE YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Ministry of Health	<b>11,114</b>	11,109
<hr/>		
<b>EXPENDITURES</b>		
Administration costs	<b>1,014</b>	1,014
Bank charges and interest	<b>21</b>	25
Salaries and employee benefits	<b>10,374</b>	10,227
	<hr/>	<hr/>
	<b>11,409</b>	11,266
<hr/>		
<b>EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR</b>	<b>(295)</b>	(157)
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**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
CASE MANAGEMENT AND SERVICE COORDINATION  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Health	7,473	7,473
<hr/>		
<b>EXPENDITURES</b>		
Administration costs	702	702
Bank charges and interest	14	17
Salaries and employee benefits	6,757	6,049
	<hr/>	<hr/>
	7,473	6,768
<hr/>		
<b>EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR</b>	<b>NIL</b>	<b>705</b>
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**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
TARGETED PREVENTION  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Health	2,176	2,176
<hr/>		
<b>EXPENDITURES</b>		
Administration costs	217	217
Bank charges and interest	4	4
Salaries and employee benefits	2,025	1,949
	<hr/>	<hr/>
	2,246	2,170
<hr/>		
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR</b>	<b>(70)</b>	<b>6</b>
<hr/>		

**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
BROADER PUBLIC SECTOR - CHILDREN'S SERVICES  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	2,001	2,001
<hr/>		
<b>EXPENDITURES</b>		
Bank charges and interest	5	6
Salaries and employee benefits	2,005	1,341
<hr/>		
	2,010	1,347
<hr/>		
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR</b>	<b>(9)</b>	<b>654</b>
<hr/>		

**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	147,332	103,707
<hr/>		
<b>EXPENDITURES</b>		
Advertising and promotion	416	437
Administration costs	10,800	9,517
Bank charges and interest	262	186
Communication	369	-
Insurance	2,331	1,580
Office supplies and equipment	4,131	4,666
Professional fees	1,194	383
Program expenses	1,248	2,331
Rent	10,472	8,665
Salaries and employee benefits	114,005	75,599
Staff travel	3,854	1,742
Staff training	1,508	1,773
Volunteer training and recognition	1,041	
	<hr/>	<hr/>
	151,631	106,879
<hr/>		
<b>EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR</b>	<b>(4,299)</b>	<b>(3,172)</b>
<hr/>		



**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
REINTEGRATION/REHABILITATION SERVICES  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	38,090	38,090
<hr/>		
<b>EXPENDITURES</b>		
Administration costs	3,172	3,172
Bank charges and interest	59	71
Communication	180	
Insurance	207	252
Office supplies and equipment	799	521
Rent	3,945	4,338
Program expenses	103	178
Salaries and employee benefits	28,457	27,794
Staff training		62
Staff travel	1,162	241
<hr/>		
	38,084	36,629
<hr/>		
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR</b>	<b>6</b>	<b>1,461</b>
<hr/>		

**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
CHILD WELFARE - COMMUNITY AND PREVENTION SUPPORTS  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	62,100	62,100
<hr/>		
<b>EXPENDITURES</b>		
Administration costs	5,589	5,589
Advertising and promotion	1,005	179
Bank charges and interest	106	131
Communication	376	408
Program expenses	122	664
Rent and utilities	625	292
Salaries and employee benefits	52,730	53,882
Staff training	343	442
Staff travel	1,442	184
<hr/>		
	62,338	61,771
<hr/>		
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>		
<b>(EXPENDITURES OVER REVENUE) FOR YEAR</b>	<b>(238)</b>	<b>329</b>
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**YOUTH DIVERSION PROGRAM  
SCHEDULE OF REVENUE AND EXPENDITURES  
PREVENTION  
FOR THE YEAR ENDED MARCH 31, 2023**

	2023	2022
	\$	\$
<b>REVENUE</b>		
Ministry of Children, Community and Social Services	<b>104,975</b>	103,982
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<b>EXPENDITURES</b>		
Administration costs	9,632	9,632
Advertising and promotion	352	288
Bank charges and interest	148	180
Communication	1,147	1,223
Insurance	1,036	1,260
Office supplies and equipment	3,133	5,236
Professional fees	2,438	2,441
Program expenses	1,070	3,641
Rent	4,415	4,474
Salaries and employee benefits	72,265	72,536
Staff training	2,707	1,274
Staff travel	5,179	2,708
	<hr/>	<hr/>
	<b>103,522</b>	104,893
<hr/>		
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR</b>	<b>1,453</b>	(911)
	<hr/>	<hr/>