

**YOUTH DIVERSION PROGRAM
FINANCIAL STATEMENTS
AS AT MARCH 31, 2024**

**YOUTH DIVERSION PROGRAM
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AS AT MARCH 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

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, 2024 and the statements of revenue and expenditures changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for 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, 2024 and March 31, 2023, 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.

Wilkinson & Company LLP

KINGSTON, Canada
July 31, 2024

Chartered Professional Accountants
Licensed Public Accountants

WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS

**YOUTH DIVERSION PROGRAM
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024**

	2024 Total \$	2023 Total \$
ASSETS		
CURRENT		
Cash and short term deposits	422,864	318,501
Short-term investments - Note 3	220,006	307,805
Accounts receivable	5,363	13,700
HST receivable	21,939	12,007
Prepaid expenses	11,159	5,605
	<u>681,331</u>	<u>657,618</u>
LONG-TERM		
Tangible capital assets - Note 4	84,786	14,478
	<u>766,117</u>	<u>672,096</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	46,753	43,057
Deferred revenue - Note 5	213,416	197,632
	<u>260,169</u>	<u>240,689</u>
LONG-TERM		
Deferred capital contributions - Note 6	72,781	4,230
	<u>332,950</u>	<u>244,919</u>
FUND BALANCES		
Unrestricted Fund	126,386	128,608
Internally restricted - Capital Fund	124,530	122,524
Internally restricted - Contingency Fund	195,482	185,286
Invested in tangible capital assets	(13,231)	(9,241)
	<u>433,167</u>	<u>427,177</u>
	<u>766,117</u>	<u>672,096</u>

APPROVED ON BEHALF OF THE BOARD


 Ryan D. (Signature) 2024-03-31 10:42 EDT Director


 CC M. (Signature) 2024-03-31 10:56 EDT Director

The accompanying notes and schedules form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2024**

	Unrestricted Fund \$	Invested in Tangible Capital Assets \$	Capital Fund (Note 7)	Contingency Fund (Note 7)	2024 Total \$	2023 Total \$
FUND BALANCES - BEGINNING OF YEAR	128,608	(9,241)	122,524	185,286	427,177	430,086
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(2,222)	(3,990)	2,006	10,196	5,990	(2,909)
FUND BALANCES - END OF YEAR	126,386	(13,231)	124,530	195,482	433,167	427,177

The accompanying notes and schedules form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2024**

	2024 Total \$	2023 Total \$
REVENUE		
Ministry of Children, Community and Social Service	365,348	354,498
Donations and fundraising	114,257	86,816
Counselling and prevention programs	313,710	353,099
United Way Kingston, Frontenac, Lennox and Addington	212,000	230,500
Ministry of Health	133,580	125,217
United Way Hastings & Prince Edward	52,000	47,500
Other grants	120,362	147,428
Ontario Trillium Foundation		144,000
Amortization of deferred capital contributions	8,647	2,348
Interest	687	10,692
Other	7,905	6,578
	1,328,496	1,508,676
EXPENDITURES		
Administration costs - Note 9	50,243	40,626
Advertising and promotion	2,302	1,545
Amortization of tangible capital assets	12,637	7,007
Communication	10,183	10,042
Donations and fundraising	2,378	5,138
Insurance	14,426	12,690
Interest and bank charges	2,225	2,402
Office supplies and equipment	30,416	40,989
Professional fees	22,619	32,404
Program expenses	12,739	20,220
Rent	45,287	44,627
Salaries and employee benefits	1,084,968	1,236,985
Staff training	16,510	10,246
Staff travel	25,385	37,295
Volunteer training	2,389	1,592
	1,334,707	1,503,808
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE UNDERNOTED FOR YEAR		
	(6,211)	4,868
Dividend income	1,084	1,172
Capital gains from segregated fund distributions	14,644	8,505
Other investment income	251	158
Insurance segregated fund capital losses	(1,736)	28
Unrealized gains and losses	(2,042)	(17,349)
Loss on disposal of capital assets		(291)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES FOR YEAR		
	5,990	(2,909)

The accompanying notes and schedules form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2024**

	Total 2024 \$	Total 2023 \$
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures for year	5,990	(2,909)
Adjustment for items which do not affect cash		
Amortization of deferred capital contributions	(8,647)	(2,348)
Amortization of tangible capital assets	12,637	7,007
Dividend income	(1,084)	(1,172)
Capital gains from segregated fund distributions	(14,644)	(8,505)
Other investment income	(251)	(158)
Insurance segregated fund capital losses	1,736	(28)
Unrealized gains and losses	2,042	17,349
Loss on disposal of tangible capital assets		291
	<u>(2,221)</u>	9,527
Net change in non-cash working capital balances related to operations - Note 8	<u>12,331</u>	<u>12,422</u>
CASH FLOWS PROVIDED FROM OPERATING ACTIVITIES	10,110	21,949
INVESTING ACTIVITIES		
Proceeds from disposition of short-term investments	100,000	
Purchase of tangible capital assets	(82,945)	(10,626)
CASH FLOWS PROVIDED FROM (USED IN) INVESTING ACTIVITIES	17,055	(10,626)
FINANCING ACTIVITIES		
Deferred capital contributions	77,198	
CASH FLOWS PROVIDED FROM FINANCING ACTIVITIES	77,198	NIL
NET INCREASE IN CASH AND CASH EQUIVALENTS FOR YEAR	104,363	11,323
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	318,501	307,178
CASH AND CASH EQUIVALENTS - END OF YEAR	422,864	318,501
REPRESENTED BY:		
Cash and cash equivalents - Unrestricted Fund	422,864	318,501

The accompanying notes and schedules form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

1. NATURE OF OPERATIONS

Youth Diversion Program is incorporated in Ontario as an organization without share 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, 2024**

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 those 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, 2024.

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, 2024**

2. ACCOUNTING POLICIES (Cont'd)

(g) Tangible Capital Assets and Amortization

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

Asset	Basis	Rate
Equipment and furniture	Declining balance	20%
Computer equipment	Declining balance	50%
Leaseholds	Straight-line	10 years
Signs	Declining balance	20%

(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 exempt from income taxes.

(k) Cash and Equivalents

Cash and equivalents consist of cash on deposit and cashable guaranteed investment certificates.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

3. INVESTMENTS

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

	2024		2023	
	Book Value \$	Fair Value \$	Book Value \$	Fair Value \$
<u>Board Contingency Investments</u>				
Canada Life Canadian Value Balanced Fund	33,942	39,689	33,595	36,864
Canada Life Canadian Focused Dividend Fund	37,084	47,324	34,144	43,579
Canada Life Foreign Equity Fund	37,775	43,763	37,763	38,973
Canada Life Canadian Fixed Income Balanced Fund	22,999	22,409	22,308	21,482
Canada Life Real Estate Fund	35,755	42,296	35,730	44,387
	167,555	195,481	163,540	185,285
<u>Capital Investments</u>				
Canada Life Canadian Focused Dividend Fund	5,654	7,840	27,200	34,732
Canada Life Foreign Equity Fund	5,188	6,012	25,465	26,280
Canada Life Canadian Fixed Income Balanced Fund	6,246	6,267	35,226	33,885
Canada Life Real Estate Fund	3,686	4,406	22,021	27,623
	20,774	24,525	109,912	122,520
	188,329	220,006	273,452	307,805

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

4. TANGIBLE CAPITAL ASSETS

	2024		2023	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	\$	\$	\$	\$
Equipment and furniture	36,083	18,091	18,649	15,772
Computer equipment	55,192	45,066	49,425	37,824
Signs	1,781	178		
Leasehold improvements	57,963	2,898		
	151,019	66,233	68,074	53,596
Cost less accumulated amortization		84,786		14,478

During the year tangible capital assets were acquired for cash consideration of \$82,945.

5. DEFERRED REVENUE

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

	2024	2023
	\$	\$
Kairos - donations	109,728	109,728
Mentor Program - donations	103,689	27,470
Rebound - donations		42,498
SNAP - donations		17,936
	213,417	197,632

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions consists of the following:

	2024	2023
	\$	\$
Beginning of year	4,230	6,578
Current period contributions - MOH Moving	77,198	
Amortization of deferred capital contributions	(8,647)	(2,348)
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End of year	72,781	4,230
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7. INTERNALLY RESTRICTED FUNDS

Internally restricted amounts of \$24,525 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 \$195,481 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.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

8. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES RELATED TO OPERATIONS

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

	2024	2023
	Total	Total
	\$	\$
(INCREASE) DECREASE IN CURRENT ASSETS		
Accounts receivable	8,337	2,631
HST receivable	(9,932)	(2,194)
Prepaid expenses	(5,554)	(3,500)
	(7,149)	(3,063)
INCREASE (DECREASE) IN CURRENT LIABILITIES		
Accounts payable and accrued liabilities	3,696	13,885
Deferred revenue	15,784	1,600
	19,480	15,485
NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES RELATED TO OPERATIONS	12,331	12,422

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

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:

Costs	Total Expenditures 2024	Allocated Costs	Expenditures Net Of Allocated
	\$	\$	\$
Salaries and employee benefits	1,101,696	16,728	1,084,968
Office supplies and equipment	35,721	5,305	30,416
Staff travel	31,544	6,159	25,385
Insurance	17,425	2,999	14,426
Rent	47,377	2,090	45,287
Professional fees	36,865	14,246	22,619
Interest and bank charges	2,307	82	2,225
Staff training	17,125	615	16,510
Program expenses	14,758	2,019	12,739
	1,304,818	50,243	1,254,575

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.

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.

11. FINANCIAL RISKS AND CONCENTRATION OF RISK

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..

(a) 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 debt holdings in its short term deposits and in accounts receivable.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

11. FINANCIAL RISKS AND CONCENTRATION OF RISK (Cont'd)

(b) 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.

(c) 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.

(d) Equity Risk

Equity risk associated with investments in shares 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.

(e) 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.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures or methods used to measure the risks.

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, 2024**

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 \$4,820. During the year, there was a distribution of \$984 from the fund and \$2,440 was retained by the third party for investment management fees. In 2024-2025, \$6,621 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 \$162,667 (2023 - \$142,368).

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 \$NIL from the fund and \$181 was retained by the third party for investment management fees. In 2024-2025, \$492 will be available to be awarded. As at March 31, 2024, the balance of the fund held through the Community Foundation for Kingston and Area for the organization amounted to \$11,946 (2023 - \$10,711).

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 \$745 was retained by the third party for investment management fees. In 2024-2025, \$1,049 will be available to be awarded. As at March 31, 2024, the balance of the fund held through the Community Foundation for Kingston and Area for the organization amounted to \$16,026.34 (2023 - \$14,841).

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
PREVENTION
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Children, Community and Social Services	104,977	104,975
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EXPENDITURES		
Administration costs	10,497	9,632
Advertising and promotion	34	352
Bank charges and interest	159	148
Communication	1,176	1,147
Insurance	1,089	1,036
Office supplies and equipment	3,151	3,133
Professional fees	3,351	2,438
Program expenses	1,214	1,070
Rent	4,005	4,415
Salaries and employee benefits	76,115	72,265
Staff training	1,737	2,707
Staff travel	1,279	5,179
	103,807	103,522
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EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	1,170	1,453
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COUNSELLING/THERAPY SERVICES
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Health	99,454	104,454
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EXPENDITURES		
Administration costs	9,500	9,500
Rent	3,172	3,497
Advertising and promotion		289
Communication	2,886	2,703
Donations and fundraising	19	
Insurance	545	518
Interest and bank charges	163	153
Office supplies and equipment	516	5,983
Professional fees	2,893	4,843
Program expenses	398	
Salaries and employee benefits	73,470	73,369
Staff training	1,837	467
Staff travel	3,448	4,125
Volunteer training	82	
	98,929	105,447
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EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES FOR YEAR	525	(993)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COORDINATED ACCESS AND INTAKE
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Health	11,114	11,114
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EXPENDITURES		
Administration costs	1,014	1,014
Interest and bank charges	23	21
Salaries and employee benefits	10,990	10,374
<hr/>		
	12,027	11,409
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EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(913)	(295)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CASE MANAGEMENT AND SERVICE COORDINATION
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Health	13,573	7,473
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EXPENDITURES		
Administration costs	1,325	702
Interest and bank charges	15	14
Salaries and employee benefits	12,250	6,757
<hr/>		
	13,590	7,473
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EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(17)	NIL
<hr/>		

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
TARGETED PREVENTION
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Health	2,176	2,176
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EXPENDITURES		
Administration costs	217	217
Interest and bank charges	4	4
Salaries and employee benefits	2,128	2,025
<hr/>		
	2,349	2,246
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EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(173)	(70)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
BROADER PUBLIC SECTOR - CHILDREN'S SERVICES
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Children, Community and Social Service	2,001	2,001
<hr/>		
EXPENDITURES		
Interest and bank charges	5	5
Salaries and employee benefits	2,221	2,005
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	2,226	2,010
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EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(225)	(9)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Children, Community and Social Service	147,332	147,332
Donations and fundraising	8,316	
	155,648	147,332
EXPENDITURES		
Administration costs	14,733	10,800
Rent	10,500	10,472
Advertising and promotion		416
Communication	481	369
Insurance	2,449	2,331
Interest and bank charges	242	262
Office supplies and equipment	4,616	4,131
Professional fees	1,458	1,194
Program expenses	591	1,248
Salaries and employee benefits	113,401	114,005
Staff training	2,176	1,508
Staff travel	4,572	3,854
Volunteer training and recognition	429	1,041
	155,648	151,631
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	NIL	(4,299)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
REINTEGRATION/REHABILITATION SERVICES
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Children, Community and Social Service	38,088	38,090
Donations and fundraising	3,399	
	41,487	38,090
EXPENDITURES		
Administration costs	3,809	3,172
Rent	4,384	3,945
Communication	192	180
Insurance	218	207
Interest and bank charges	63	59
Office supplies and equipment	157	799
Program expenses	102	103
Salaries and employee benefits	30,484	28,457
Staff training	582	
Staff travel	1,400	1,162
	41,391	38,084
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	96	6

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD WELFARE - COMMUNITY AND PREVENTION SUPPORTS
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Children, Community and Social Service	72,950	62,100
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EXPENDITURES		
Administration costs	7,147	5,589
Rent and utilities	261	625
Advertising and promotion	186	1,005
Communication	384	376
Interest and bank charges	115	106
Professional fees	1,211	
Program expenses	457	122
Salaries and employee benefits	60,476	52,730
Staff training	589	343
Staff travel	2,266	1,442
	73,092	62,338
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(142)	(238)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ONE TIME - MOVING
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
	\$	\$
REVENUE		
Ministry of Health	84,461	
Less: Amounts deferred as capital contributions - Note 6	(77,198)	
TOTAL REVENUE	7,263	NIL
EXPENDITURES		
Moving expenses	7,263	
Furniture and equipment	17,434	
Leasehold improvements	57,963	
Signs	1,801	
less: amounts capitalized - Note 4	(77,198)	
	7,263	NIL
EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR	NIL	NIL