

**YOUTH DIVERSION PROGRAM
FINANCIAL STATEMENTS
AS AT MARCH 31, 2025**

**YOUTH DIVERSION PROGRAM
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AS AT MARCH 31, 2025**

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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, 2025 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, 2025, 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, 2025 and March 31, 2024, 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

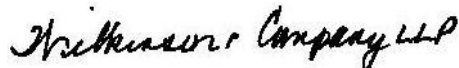
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 14, 2025



Chartered Professional Accountants
Licensed Public Accountants

WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS

**YOUTH DIVERSION PROGRAM
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025**

	2025 Total \$	2024 Total \$
ASSETS		
CURRENT		
Cash and short term deposits	331,690	422,864
Short-term investments - Note 3	335,784	220,006
Accounts receivable	10,000	5,363
HST receivable	15,493	21,939
Prepaid expenses	9,960	11,159
	702,927	681,331
LONG-TERM		
Tangible capital assets - Note 4	70,007	84,786
	772,934	766,117
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	56,891	46,753
Deferred revenue - Note 5	287,166	213,416
	344,057	260,169
LONG-TERM		
Deferred capital contributions - Note 6	63,203	72,781
	407,260	332,950
FUND BALANCES		
Unrestricted Fund	7,892	126,386
Internally restricted - Capital Fund		124,530
Internally restricted - Contingency Fund	376,214	195,482
Invested in tangible capital assets	(18,432)	(13,231)
	365,674	433,167
	772,934	766,117

APPROVED ON BEHALF OF THE BOARD


Clark Moffatt (Jul 15, 2025 13:16 EDT)

Director


Clark Moffatt (Jul 15, 2025 13:07 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, 2025**

	Unrestricted Fund \$	Invested in Tangible Capital Assets (Note 7)	Capital Fund (Note 8)	Contingency Fund (Note 8)	2025 Total \$	2024 Total \$
FUND BALANCES - BEGINNING OF YEAR	126,386	(13,231)	124,530	195,482	433,167	427,177
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(118,494)	(5,201)	3,168	53,034	(67,493)	5,990
INTERFUND TRANSFER - Note 8			(127,698)	127,698		
FUND BALANCES - END OF YEAR	7,892	(18,432)	NIL	376,214	365,674	433,167

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, 2025**

	2025 Total \$	2024 Total \$
REVENUE		
Ministry of Children, Community and Social Service	373,248	365,348
Donations and fundraising	141,320	114,257
Counselling and prevention programs	247,923	313,710
United Way Kingston, Frontenac, Lennox and Addington	212,000	212,000
Ministry of Health	136,317	133,580
United Way Hastings & Prince Edward	57,000	52,000
Other grants	140,331	120,362
Amortization of deferred capital contributions	9,577	8,647
Interest	1,195	687
Other	5,271	7,905
	1,324,182	1,328,496
EXPENDITURES		
Administration costs - Note 10	42,672	50,243
Advertising and promotion	9,408	2,302
Amortization of tangible capital assets	14,778	12,637
Communication	7,326	10,183
Donations and fundraising	10,322	2,378
Insurance	14,948	14,426
Interest and bank charges	1,935	2,225
Office supplies and equipment	42,043	30,416
Professional fees	18,864	22,619
Program expenses	18,880	12,739
Rent	54,894	45,287
Salaries and employee benefits	1,132,904	1,084,968
Staff training	12,341	16,510
Staff travel	32,419	25,385
Volunteer training	1,920	2,389
	1,415,654	1,334,707
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE UNDERNOTED FOR YEAR	(91,472)	(6,211)
Dividend income	8,895	1,084
Capital gains from segregated fund distributions	9,334	14,644
Other investment income		251
Insurance segregated fund capital losses	(165)	(1,736)
Unrealized gains and losses	5,915	(2,042)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES FOR YEAR	(67,493)	5,990

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, 2025**

	Total 2025 \$	Total 2024 \$
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures for year	(67,493)	5,990
Adjustment for items which do not affect cash		
Amortization of deferred capital contributions	(9,577)	(8,647)
Amortization of tangible capital assets	14,778	12,637
Dividend income	(8,895)	(1,084)
Capital gains from segregated fund distributions	(9,334)	(14,644)
Other investment income		(251)
Insurance segregated fund capital losses	165	1,736
Unrealized gains and losses	(5,915)	2,042
	(86,271)	(2,221)
Net change in non-cash working capital balances related to operations - Note 9	86,897	12,331
CASH FLOWS PROVIDED FROM OPERATING ACTIVITIES	626	10,110
INVESTING ACTIVITIES		
Proceeds from disposition of short-term investments	116,680	100,000
Purchase of short term investments	(208,480)	
Purchase of tangible capital assets		(82,945)
CASH FLOWS PROVIDED FROM (USED IN) INVESTING ACTIVITIES	(91,800)	17,055
FINANCING ACTIVITIES		
Deferred capital contributions		77,198
CASH FLOWS PROVIDED FROM FINANCING ACTIVITIES		77,198
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FOR YEAR	(91,174)	104,363
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	422,864	318,501
CASH AND CASH EQUIVALENTS - END OF YEAR	331,690	422,864
REPRESENTED BY:		
Cash and cash equivalents - Unrestricted Fund	331,690	422,864

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, 2025**

1. NATURE OF OPERATIONS

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 board transferred the balance of this fund to the contingency fund in 2024.

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, 2025**

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 and accrued liabilities. 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%.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

2. ACCOUNTING POLICIES (Cont'd)

(f) Financial Instruments

(i) Measurement of Financial Instruments

The Organization initially measures its financial assets and liabilities at fair value adjusted by, in the case of financial instruments that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost except for equities quoted in an active market, which are subsequently measured at fair value. Changes in fair value are recognized as income.

Financial assets measured at amortized cost include accounts receivable and equity investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and government remittances payable.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recorded in excess of revenue over expenditures. When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in excess of revenue over expenditures up to the impairment amount previously recognized.

(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%

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

2. ACCOUNTING POLICIES (Cont'd)

(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, 2025**

3. INVESTMENTS

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

	2025		2024	
	Book Value	Fair Value	Book Value	Fair Value
	\$	\$	\$	\$
<u>Board Contingency Investments</u>				
Canada Life Canadian Value Balanced Fund	89,587	95,597	33,942	39,689
Canada Life Canadian Focused Dividend Fund	57,070	72,490	37,084	47,324
Canada Life Foreign Equity Fund	68,491	77,289	37,775	43,763
Canada Life Canadian Fixed Income Balanced Fund	22,606	24,251	22,999	22,409
Canada Life Real Estate Fund	35,676	40,750	35,755	42,296
Canada Life Global All Cap Equity Fund	23,564	25,315		
Canada Life Money Market Fund	92	92		
	297,086	335,784	167,555	195,481
<u>Capital Investments</u>				
Canada Life Canadian Focused Dividend Fund			5,654	7,840
Canada Life Foreign Equity Fund			5,188	6,012
Canada Life Canadian Fixed Income Balanced Fund			6,246	6,267
Canada Life Real Estate Fund			3,686	4,406
	NIL	NIL	20,774	24,525
	297,086	335,784	188,329	220,006

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

4. TANGIBLE CAPITAL ASSETS

	2025		2024	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	\$	\$	\$	\$
Equipment and furniture	36,083	21,689	36,083	18,091
Computer equipment	55,192	50,129	55,192	45,066
Signs	1,781	499	1,781	178
Leasehold improvements	57,963	8,695	57,963	2,898
	151,019	81,012	151,019	66,233
Cost less accumulated amortization		70,007		84,786

During the year tangible capital assets were acquired for cash consideration of \$Nil (2024 - \$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:

	2025	2024
	\$	\$
Kairos - donations	109,728	109,728
Mentor Program - donations	83,688	103,688
Intersections Program	93,750	
	287,166	213,416

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions consists of the following:

	2025	2024
	\$	\$
Beginning of year	72,781	4,230
Current period contributions - MOH Moving		77,198
Amortization of deferred capital contributions	(9,578)	(8,647)
End of year	63,203	72,781

7. INVESTED IN TANGIBLE CAPITAL ASSETS

	2025	2024
	\$	\$
Fund balance - beginning of year	(13,231)	(9,241)
Amortization of deferred capital contributions	9,577	8,647
Amortization of tangible capital assets	(14,778)	(12,637)
Fund balance - end of year	(18,432)	(13,231)

8. INTERNALLY RESTRICTED FUNDS

Internally restricted amounts of \$376,214 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. In the prior year, the board had setup an internally restricted capital fund to be used for the purchase of a property or renovation of a location. In 2023, the organization moved to a new location and invested in the required leasehold improvements. The board decided to collapse the fund in 2024 as they no longer feel there is a related need for the organization. The remaining balance in the fund of \$127,698 was transferred to the contingency fund.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

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

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

	2025 Total \$	2024 Total \$
(INCREASE) DECREASE IN CURRENT ASSETS		
Accounts receivable	(4,637)	8,337
HST receivable	6,446	(9,932)
Prepaid expenses	1,199	(5,554)
	3,008	(7,149)
INCREASE (DECREASE) IN CURRENT LIABILITIES		
Accounts payable and accrued liabilities	10,139	3,696
Deferred revenue	73,750	15,784
	83,889	19,480
NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES RELATED TO OPERATIONS	86,897	12,331

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

10. 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 2025	Allocated Costs	Expenditures Net Of Allocated
	\$	\$	\$
Salaries and employee benefits	1,151,157	18,253	1,132,904
Office supplies and equipment	35,713	(6,330)	42,043
Staff travel	37,110	4,691	32,419
Insurance	17,684	2,736	14,948
Rent	57,599	2,705	54,894
Professional fees	35,719	16,855	18,864
Interest and bank charges	2,013	78	1,935
Staff training	13,406	1,065	12,341
Donation and fundraising	2,000	2,000	
Program expenses	19,499	619	18,880
	1,371,900	42,672	1,329,228

11. 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 for the the term of August 1, 2023 to July 31, 2033. The rent for the property is \$57,599 for the year.

In 2020, the organization signed a 5 year contract with Weehooey for IT services. The monthly amount charged to the organization for IT services is \$1,381.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

12. FINANCIAL RISKS AND CONCENTRATION OF RISK

The organization has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from transacting financial instruments are as follows:

(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.

(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.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

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.

14. 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

15. 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. In the past, 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. However, to address the shortfalls experienced by the organization, Youth Diversion has altered their investment policy and subsequently, paused contributions to the endowment funds while the programs are operating at a deficit. Total contributions into the endowment fund during the year amounted to \$7,740. During the year there was a distribution of \$6,621 from the fund and \$2,795 was retained by the third party for investment management fees. In 2025-2026, \$8,521 will be available to be granted to the organization. As at March 31, 2025, the balance of the fund held through the Community Foundation for Kingston and Area for Youth Diversion amounted to \$179,018 (2024 - \$162,667).

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 \$205 was retained by the third party for investment management fees. In 2025-2026, \$1098 will be available to be awarded. As at March 31, 2025, the balance of the fund held through the Community Foundation for Kingston and Area for the organization amounted to \$13,074 (2024 - \$11,946).

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

15. ENDOWMENT FUNDS (Cont'd)

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 \$1,000 (2024 - \$4,500) from the fund and \$259 was retained by the third party for investment management fees. In 2025-2026, \$840.19 will be available to be awarded. As at March 31, 2025, the balance of the fund held through the Community Foundation for Kingston and Area for the organization amounted to \$16,476 (2023 - \$16,026).

16. SUBSEQUENT EVENT

Subsequent to year end, the organization received \$82,500 from the organization known as Hockey Helps the Homeless to help fund Kairos programming.

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
PREVENTION
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Children, Community and Social Services	107,237	104,977
EXPENDITURES		
Administration costs	10,497	10,497
Advertising and promotion	319	34
Bank charges and interest	143	159
Communication	941	1,176
Insurance	994	1,089
Office supplies and equipment	3,536	3,151
Professional fees	1,746	3,351
Program expenses	860	1,214
Rent	5,185	4,005
Salaries and employee benefits	78,176	76,115
Staff training	2,062	1,737
Staff travel	4,572	1,279
	109,031	103,807
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(1,794)	1,170

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COUNSELLING/THERAPY SERVICES
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Health	99,454	99,454
EXPENDITURES		
Administration costs	8,890	9,500
Rent	3,351	3,172
Advertising and promotion	373	
Communication	2,334	2,886
Donations and fundraising	19	19
Insurance	153	545
Interest and bank charges	143	163
Office supplies and equipment	742	516
Professional fees	3,000	2,893
Program expenses	104	398
Salaries and employee benefits	73,818	73,470
Staff training	1,860	1,837
Staff travel	4,667	3,448
Volunteer training		82
	99,454	98,929
EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR	NIL	525

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COORDINATED ACCESS AND INTAKE
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Health	21,114	11,114
EXPENDITURES		
Administration costs	1,014	1,014
Interest and bank charges	20	23
Office supplies and equipment	10,000	
Salaries and employee benefits	10,080	10,990
	21,114	12,027
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	NIL	(913)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CASE MANAGEMENT AND SERVICE COORDINATION
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Health	13,573	13,573
EXPENDITURES		
Administration costs	1,200	1,325
Interest and bank charges	23	15
Salaries and employee benefits	12,350	12,250
	13,573	13,590
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	NIL	(17)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
TARGETED PREVENTION
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Health	2,176	2,176
EXPENDITURES		
Administration costs	217	217
Interest and bank charges	3	4
Salaries and employee benefits	1,956	2,128
	2,176	2,349
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	NIL	(173)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
BROADER PUBLIC SECTOR - CHILDREN'S SERVICES
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Children, Community and Social Service	2,051	2,001
EXPENDITURES		
Interest and bank charges	5	5
Salaries and employee benefits	2,077	2,221
	2,082	2,226
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(31)	(225)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ALTERNATIVES TO CUSTODY AND COMMUNITY INTERVENTIONS
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Children, Community and Social Service	150,520	147,332
Donations and fundraising		8,316
	150,520	155,648
EXPENDITURES		
Administration costs	10,800	14,733
Rent	10,009	10,500
Advertising and promotion	460	
Communication	674	481
Insurance	2,235	2,449
Interest and bank charges	233	242
Office supplies and equipment	3,669	4,616
Professional fees		1,458
Program expenses	446	591
Salaries and employee benefits	120,994	113,401
Staff training	2,088	2,176
Staff travel	2,947	4,572
Volunteer training and recognition	1,894	429
	156,449	155,648
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(5,929)	NIL

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
REINTEGRATION/REHABILITATION SERVICES
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Children, Community and Social Service	38,910	38,088
Donations and fundraising		3,399
	38,910	41,487
EXPENDITURES		
Administration costs	2,907	3,809
Rent	5,029	4,384
Communication	154	192
Insurance	199	218
Interest and bank charges	55	63
Office supplies and equipment	753	157
Program expenses	29	102
Salaries and employee benefits	28,739	30,484
Staff training	515	582
Staff travel	937	1,400
	39,317	41,391
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(407)	96

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD WELFARE - COMMUNITY AND PREVENTION SUPPORTS
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Children, Community and Social Service	74,530	72,950
EXPENDITURES		
Administration costs	7,147	7,147
Rent and utilities	338	261
Advertising and promotion	206	186
Communication	229	384
Interest and bank charges	126	115
Office supplies and equipment	51	
Professional fees		1,211
Program expenses	170	457
Salaries and employee benefits	65,464	60,476
Staff training	502	589
Staff travel	1,760	2,266
	75,993	73,092
EXCESS OF EXPENDITURES OVER REVENUE FOR YEAR	(1,463)	(142)

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
ONE TIME - MOVING
FOR THE YEAR ENDED MARCH 31, 2025**

	2025 \$	2024 \$
REVENUE		
Ministry of Health		84,461
Less: Amounts deferred as capital contributions - Note 6		(77,198)
TOTAL REVENUE	NIL	7,263
EXPENDITURES		
Moving expenses		7,263
Furniture and equipment		17,434
Leasehold improvements		57,963
Signs		1,801
less: amounts capitalized - Note 4		(77,198)
	NIL	7,263
EXCESS OF REVENUE OVER EXPENDITURES FOR YEAR	NIL	NIL