

CHILD WITNESS CENTRE OF WATERLOO REGION
Financial Statements
Year Ended March 31, 2025

CHILD WITNESS CENTRE OF WATERLOO REGION

Index to Financial Statements

Year Ended March 31, 2025

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Revenues and Expenditures	5
Statement of Cash Flow	6
Notes to Financial Statements	7 - 14
Schedule of Revenue and Expenses (<i>Schedule 1</i>)	15

INDEPENDENT AUDITOR'S REPORT

To the Members of Child Witness Centre of Waterloo Region

Qualified Opinion

We have audited the financial statements of Child Witness Centre of Waterloo Region (the "organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of changes in net assets, revenues and expenditures and cash flow 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 cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the organization derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2025, current assets and net assets as at March 31, 2025. Our audit opinion on the financial statements for the year ended March 31, 2024 was modified accordingly because of the possible effects of this limitation of scope.

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 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 audit opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 ASNPO, 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 the 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.

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Independent Auditor's Report to the Members of Child Witness Centre of Waterloo Region (*continued*)

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.



Waterloo, Ontario
June 24, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

CHILD WITNESS CENTRE OF WATERLOO REGION**Statement of Financial Position****March 31, 2025**

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 357,115	\$ 427,325
Short-term investments (Note 3)	522,330	469,330
Accounts receivable (Note 8)	67,306	27,130
Harmonized sales tax recoverable	10,139	6,294
Prepaid expenses	13,731	12,850
	970,621	942,929
LONG-TERM INVESTMENTS (Note 3)	161,924	192,491
CAPITAL ASSETS (Note 4)	374,321	348,340
	\$ 1,506,866	\$ 1,483,760
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 82,791	\$ 74,720
Deferred contributions (Note 5)	361,887	375,350
	444,678	450,070
DEFERRED CONTRIBUTIONS (Note 5)	161,924	171,491
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 6)	81,929	51,360
	688,531	672,921
NET ASSETS		
UNRESTRICTED FUND	424,268	412,183
INTERNALLY RESTRICTED (Note 7)	101,674	101,674
INVESTMENT IN CAPITAL ASSETS	292,393	296,982
	818,335	810,839
	\$ 1,506,866	\$ 1,483,760

ON BEHALF OF THE BOARD

Kendra Abraham

DocuSigned by:

Kendra Abraham Director

Alexis De Leon

Signed by:

Alexis De Leon Director

The accompanying notes form an integral part of these financial statements

CHILD WITNESS CENTRE OF WATERLOO REGION**Statement of Changes in Net Assets****Year Ended March 31, 2025**

	Unrestricted Fund	Internally Restricted	Investment in Capital Assets	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$ 412,183	\$ 101,674	\$ 296,982	\$ 810,839	\$ 726,136
Excess of revenues over expenses	7,496	-	-	7,496	84,703
Transfer for purchase of capital assets	(56,473)	-	56,473	-	-
Transfer for capital asset funding received	51,682	-	(51,682)	-	-
Allocation of amortization	30,493	-	(30,493)	-	-
Allocation of amortization of deferred contributions	(21,113)	-	21,113	-	-
NET ASSETS - END OF YEAR	\$ 424,268	\$ 101,674	\$ 292,393	\$ 818,335	\$ 810,839

The accompanying notes form an integral part of these financial statements

CHILD WITNESS CENTRE OF WATERLOO REGION**Statement of Revenues and Expenditures****Year Ended March 31, 2025**

	2025	2024
REVENUES		
Donations	\$ 302,310	\$ 337,095
Government funding (<i>Notes 8, 9</i>)	840,490	641,805
Fundraising events	111,526	118,019
Program events	78,509	-
United Way funding (<i>Note 10</i>)	61,200	63,200
Investment income	23,004	20,582
Amortization of deferred contributions	21,113	12,537
	<u>1,438,152</u>	<u>1,193,238</u>
EXPENSES		
Facility expenses	78,045	75,316
Amortization	30,493	23,765
Administrative expenses	49,282	44,601
Resource development and marketing expenses	27,762	28,524
Staffing expenses	1,141,807	908,068
Direct program expenses	103,267	28,261
	<u>1,430,656</u>	<u>1,108,535</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	<u>\$ 7,496</u>	<u>\$ 84,703</u>

The accompanying notes form an integral part of these financial statements

CHILD WITNESS CENTRE OF WATERLOO REGION**Statement of Cash Flow**
Year Ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 7,496	\$ 84,703
Item not affecting cash:		
Amortization of capital assets	30,493	23,765
	<u>37,989</u>	<u>108,468</u>
Changes in non-cash working capital:		
Accounts receivable	(40,176)	(6,247)
Harmonized sales tax recoverable	(3,845)	1,387
Prepaid expenses	(881)	4,016
Accounts payable and accrued liabilities	8,070	39,744
Deferred contributions	7,539	133,536
	<u>(29,293)</u>	<u>172,436</u>
Cash flow from operating activities	<u>8,696</u>	<u>280,904</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(56,473)	(28,478)
Change in investments	(22,433)	(27,082)
Cash flow used by investing activities	<u>(78,906)</u>	<u>(55,560)</u>
FINANCING ACTIVITY		
Repayment of CEBA loan	-	(40,000)
INCREASE (DECREASE) IN CASH FLOW	<u>(70,210)</u>	<u>185,344</u>
Cash - beginning of year	<u>427,325</u>	<u>241,981</u>
CASH - END OF YEAR	<u>\$ 357,115</u>	<u>\$ 427,325</u>

The accompanying notes form an integral part of these financial statements

CHILD WITNESS CENTRE OF WATERLOO REGION**Notes to Financial Statements****Year Ended March 31, 2025**

1. DESCRIPTION OF ORGANIZATION

The Child Witness Centre of Waterloo Region is a not-for-profit agency incorporated under letters of patent in the Province of Ontario and is a registered charity under the Income Tax Act. The Organization works in collaboration with the community and provides caring and compassionate support and advocacy for children and youth who are victims or witnesses of abuse or crime and their families through their Child Witness Program and the Child and Youth Advocacy Centre. Due to the Organization's status under the Income Tax Act, it is not subject to tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of presentation

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

Revenue recognition

Child Witness Centre of Waterloo Region follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions used to purchase capital assets are deferred and recognized as revenue on the same basis as the amortized expense related to the acquired capital asset. Unrestricted contributions are recognized as revenue when received.

Government funding is recognized in income during the period in which the funded services were provided.

Programming and fundraising events are recognized in income during the period in which the event occurred.

Investment income and other income are recognized into income when earned.

Federal subsidies are recognized in the period in which they relate.

Contributed Services

Volunteers contribute a significant number of hours per year to assist Child Witness Centre of Waterloo Region in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

In-kind Donations

Donations of goods in-kind for which a tax receipt is issued are recorded at the fair market value of the goods received.

Harmonized Sales Tax recoverable

The Organization is eligible to receive a semi-annual rebate from the Canada Revenue Agency in the amount of 50% of the federal portion and 82% of the provincial portion of Harmonized Sales Tax paid.

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CHILD WITNESS CENTRE OF WATERLOO REGION
Notes to Financial Statements
Year Ended March 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash and cash equivalents

The Organization considers cash deposited in the operating bank account to be cash and cash equivalents.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. The cost of capital items is capitalized on the date purchased when the cost is greater than \$500 and the life exceeds one year. Leasehold improvements are amortized over the estimated total life of the lease. Building is amortized based on a declining balance and the remaining capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Building	4%	declining balance method
Leasehold improvements	6 years	straight-line method
Furniture, fixtures and office equipment	5 years	straight-line method
Electronics	3 years	straight-line method

One-half the normal amortization is taken in the year of acquisition and no amortization is taken the year of disposal.

Assets under construction are the accumulated costs of capital assets which are being built for use in the Organization but are not available for use within the fiscal year. No amortization is taken on these assets until they are utilized within the Organization.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. Transaction costs are expensed when incurred. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date.

Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Estimates included in these financial statements include the estimated useful lives of capital assets and expense accruals.

CHILD WITNESS CENTRE OF WATERLOO REGION**Notes to Financial Statements****Year Ended March 31, 2025****3. INVESTMENTS**

	2025	2024
TD Investment Savings Account	\$ -	\$ 394,330
Guaranteed Investment Certificates	480,330	75,000
TD Wealth Mutual Funds (book value \$179,528)	203,924	192,491
	\$ 684,254	\$ 661,821

Guaranteed investment certificates bear interest from 3.76 - 4.92% per annum and have maturity dates from May 2025 to November 2028.

The allocation between short-term and long-term is as follows:

	2025	2024
Short-term investments	\$ 522,330	\$ 469,330
Long-term investments	161,924	192,491
	\$ 684,254	\$ 661,821

A portion of investments have been designated as long-term to satisfy the long-term portion of deferred contributions as outlined in Note 5.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	\$ 96,000	\$ -	\$ 96,000	\$ 96,000
Building	371,501	153,138	218,363	224,384
Furniture, fixtures and office equipment	111,564	99,028	12,536	13,682
Electronics	264,393	216,971	47,422	14,274
	\$ 843,458	\$ 469,137	\$ 374,321	\$ 348,340

CHILD WITNESS CENTRE OF WATERLOO REGION**Notes to Financial Statements****Year Ended March 31, 2025****5. DEFERRED CONTRIBUTIONS**

Deferred contributions include contributions and grants which are to be used for specified expenditures incurred at a later date. The changes in deferred contributions during the year are as follows:

	Major Gift Campaigns	Youth Symposium	Other	2025	2024
Opening balance	\$ 230,890	\$ 180,777	\$ 135,174	\$ 546,841	\$ 429,247
Add: Restricted contributions received	-	-	664,701	664,701	494,257
Less: Net increase in investments	-	11,433	-	11,433	9,356
Less: Amounts utilized during the year	-	(9,286)	(689,878)	(699,164)	(386,019)
Ending balance	\$ 230,890	\$ 182,924	\$ 109,997	\$ 523,811	\$ 546,841

Deferred contributions at yearend are presented as:

Current	\$ 230,890	\$ 21,000	\$ 109,997	\$ 361,887	\$ 375,350
Long-term	-	161,924	-	161,924	171,491
	\$ 230,890	\$ 182,924	\$ 109,997	\$ 523,811	\$ 546,841

The major gift campaigns include fundraising amounts received from individuals, corporations and the community and foundations which are restricted for the purpose of supporting the Child Witness Centre role in the Child and Youth Advocacy Centre and Child Witness Program. These campaign contributions are deferred until they have been spent on their restricted purpose supporting future program delivery.

The Youth Symposium is funding received from KW Sertoma/LaSertoma Foundation designated for the Youth Symposium. This is funded from investment income and principal for as long as the event continues. Any amounts earned on the funds are recorded as an increase to the deferred contribution balance. The use of the funds is restricted to a maximum of \$21,000 annually.

6. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets include restricted contributions received from government and other organizations for capital asset purchases.

	2025	2024
Opening balance	\$ 51,360	\$ 35,419
Add: Restricted contributions received for the purchase of capital assets	51,682	28,478
Less: Amounts recognized in revenue during the year	(21,113)	(12,537)
Ending balance	\$ 81,929	\$ 51,360

CHILD WITNESS CENTRE OF WATERLOO REGION**Notes to Financial Statements****Year Ended March 31, 2025****7. INTERNALLY RESTRICTED NET ASSETS**

The internally restricted net assets includes the following:

	2025	2024
Amounts designated for future capital costs and major unplanned expenditures	\$ 16,971	\$ 16,971
Amounts designated from Child Victims Can't Wait Campaign are for future use, to be allocated as needed and approved by the Board of Directors	84,703	84,703
	<u>\$ 101,674</u>	<u>\$ 101,674</u>

8. GOVERNMENT FUNDING

	Percentage of Total Revenue		
	2025	2025	2024
<u>Annually Allocated Government Funding</u>			
Department of Justice	7 %	\$ 100,000	\$ 100,000
Ministry of the Attorney General	14 %	200,000	165,000
	21 %	300,000	265,000
<u>Competitively Allocated Government Funding</u>			
Government of Canada	12 %	170,145	148,016
Ontario Trillium Foundation	7 %	97,914	87,789
Municipal Grants	2 %	31,499	21,000
Department of Justice Year End Grant	10 %	150,000	120,000
Ministry of the Attorney General	7 %	95,785	-
Government of Ontario	2 %	34,914	-
	40 %	580,257	376,805
	61 %	\$ 880,257	\$ 641,805

The Department of Justice has approved a grant of \$100,000 in 2024-2025 for the purpose of supporting the Child Witness Centre's operating activities in the Child and Youth Advocacy Centre. The final reconciliation on the use of the funds is due subsequent to year end. The Organization does not expect any of the funds will need to be returned to the Department of Justice. Included in accounts receivable at March 31, 2025 is \$10,000 with respect to this grant.

One additional grant was approved by the Department of Justice during the year. Under the Victims Fund - Child Advocacy Centres an additional \$150,000 of funding was recognized in the year. Included in accounts receivable at March 31, 2025 is \$15,000 with respect to this grant.

Of the total government funding received during the year, \$39,767 was applied toward the purchase of capital assets, with the remaining \$840,490 recognized as revenue.

CHILD WITNESS CENTRE OF WATERLOO REGION**Notes to Financial Statements****Year Ended March 31, 2025****9. ONTARIO MINISTRY OF THE ATTORNEY GENERAL**

The Child Witness Centre received Child Witness Program funding of \$200,000 from the Ontario Ministry of the Attorney General (MAG) over the fiscal year 2024-2025.

Actual expenditures with respect to the Ministry of the Attorney General funding correspond with budget submitted to the Ministry:

	2024-25 Budget	2024-25 Actual
Rent / Lease	\$ 2,500	\$ 2,500
Office Supplies	2,300	2,300
Telecommunications	4,000	4,000
Staff Expenses	4,000	4,000
Audit	2,000	2,000
Insurance	2,700	2,700
Other expenses	5,500	5,500
Salaries and benefits	177,000	177,000
	<u>\$ 200,000</u>	<u>\$ 200,000</u>

One additional grant was approved by the Ministry of the Attorney General during the year. Under the Victims of Gun and Gang Violence Program an additional \$95,785 of funding was recognized in the year. Included in accounts receivable at March 31, 2025 is \$9,579 with respect to this grant.

10. UNITED WAY FUNDING

Included in revenues are the following United Way grants:

	2025	2024
United Way of Waterloo Region Communities	\$ 48,000	\$ 50,000
United Way Guelph Wellington Dufferin	13,200	13,200
	<u>\$ 61,200</u>	<u>\$ 63,200</u>

CHILD WITNESS CENTRE OF WATERLOO REGION
Notes to Financial Statements
Year Ended March 31, 2025

11. CHILD WITNESS CENTRE ENDOWMENT FUND

In December 2004 the Organization established the Child Witness Centre Balsillie Endowment Fund with the Waterloo Region Community Foundation (WRCF). The purpose of the Fund is to encourage donations by those who wish to give sustainable gifts that will generate annual interest payments to the Organization with the principal invested long-term.

Donations to the Fund become part of the pool of investments of (and are owned by) WRCF, remain there in perpetuity, and are managed in accordance with the investment policy adopted by WRCF's Investment Committee in consultation with its investment managers and advisors, and approved by its Board of Directors. Earnings available to the Child Witness Centre depend on investment performance and investment management fees, with the amount being appropriate to preserve the capital of the Fund. The Organization began receiving investment earnings from the Fund after it reached a value of \$25,000.

The following is a summary of Fund activity for the 2024 and 2023 calendar years:

	2024	2023
January 1st, Opening Balance	\$ 62,466	\$ 60,274
Donations to the Fund	10,173	-
Disbursed to the Child Witness Centre	(3,200)	(3,200)
WRCF Administration Fees	(1,141)	(1,032)
Investment gain/loss	8,922	6,424
December 31st, Closing Balance	\$ 77,220	\$ 62,466

Donations to the fund may be made directly to the Foundation or to the Child Witness Centre. When an endowment fund donation is sent to the Centre with the cheque made payable to the Child Witness Centre, it must legally be deposited in the Centre's bank account and a subsequent cheque issued by the Centre to the Foundation. Such donations are netted against Individual Donations in the Revenue section of the statement.

CHILD WITNESS CENTRE OF WATERLOO REGION**Notes to Financial Statements****Year Ended March 31, 2025**

12. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2025.

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting a demand for cash or funding its obligations as they come due. The Organization meets its liquidity requirements by monitoring the cash flow from operations, investment performance and the anticipated cash flows from investing and financing activities.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its investments as outlined in Note 3.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The organization is mainly exposed to these risks as a result of the investments held in Note 3.

Credit risk

At March 31, 2025, the Organization had cash deposited in financial institutions of approximately \$271,039 (2024 - \$620,036) in excess of the Canada Deposit Insurance Corporation (CDIC) limits of \$100,000 per institution. The Organization mitigates this risk by actively monitoring deposit per financial institutions and, where possible, makes adjustments to reduce deposits over the CDIC limit. The Organization does not believe it is exposed to any significant credit risk on these deposits.

The extent of the Organization's exposure to the above noted risks did not change significantly during the fiscal year.

CHILD WITNESS CENTRE OF WATERLOO REGION**Schedule of Revenue and Expenses****(Schedule 1)****(Unaudited)****Year Ended March 31, 2025**

	Child Witness Program - MAG Funded	Child Witness Program - Other	Child and Youth Advocacy Program	Total
REVENUE				
Ministry of the Attorney General	\$ 200,000	\$ -	\$ -	\$ 200,000
Donations	-	153,938	148,372	302,310
United Way funding	-	37,200	24,000	61,200
Fundraising events	-	55,763	55,763	111,526
Other government funding	-	251,216	389,275	640,491
Other income	-	74,276	48,349	122,625
	200,000	572,393	665,759	1,438,152
EXPENSE				
Salaries & benefits	177,000	425,118	507,869	1,109,987
Rent/lease & utilities	2,500	12,714	31,498	46,712
Telecommunications	4,000	2,245	6,496	12,741
Office supplies, equipment	2,300	11,678	14,287	28,265
Advertising & promotion	-	13,258	11,933	25,191
Staff/volunteer development	4,000	8,646	13,324	25,970
Client expense	-	57,464	31,938	89,402
Audit	2,000	5,431	9,753	17,184
Insurance	2,700	3,702	6,402	12,804
Other expense - bookkeeping	4,000	7,535	11,535	23,070
Other expense - parking	1,500	4,289	-	5,789
Other expense - contract resources	-	-	3,048	3,048
Other expense - amortization	-	18,587	11,906	30,493
	200,000	570,667	659,989	1,430,656
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	\$ -	\$ 1,726	\$ 5,770	\$ 7,496

The accompanying notes form an integral part of these financial statements