

**DUFFERIN CHILD AND FAMILY SERVICES**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

# **DUFFERIN CHILD AND FAMILY SERVICES**

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**YEAR ENDED MARCH 31, 2025**

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of: Dufferin Child and Family Services

### **Opinion**

We have audited the accompanying financial statements of Dufferin Child and Family Services, which comprise the statement of financial position as at March 31, 2025 and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Dufferin Child and Family Services as at March 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis of Opinion**

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 Dufferin Child and Family Services 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 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 public sector accounting standards 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 a 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 judgement and maintain professional skepticism throughout the audit. We also:

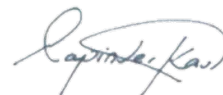
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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.

Guelph, Ontario  
May 28, 2025



Chartered Professional Accountants  
Licensed Public Accountants



Rapinder Kaur, Board Chair  
Dufferin Child and Family Services

**DUFFERIN CHILD AND FAMILY SERVICES**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 1,054,599	\$ 571,714
Short term investments	1,531,569	1,006,164
Accounts receivable	550,559	495,652
Due from Province	16,895	80,600
Prepaid expenses	56,424	73,432
Due from related party (note 5)	<u>9,597</u>	<u>0</u>
	<u>3,219,643</u>	<u>2,227,562</u>
<b>TANGIBLE CAPITAL ASSETS</b> (note 4)	<u>3,298,986</u>	<u>3,515,881</u>
	<u><b>\$ 6,518,629</b></u>	<u><b>\$ 5,743,443</b></u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 1,343,676	\$ 1,428,756
Client trust funds	142,998	130,434
Deferred revenue (note 13)	1,620,160	461,039
Due to related party (note 5)	0	9,740
Current portion of long term debt (note 8)	<u>216,128</u>	<u>210,741</u>
	<u>3,322,962</u>	<u>2,240,710</u>
<b>LONG TERM DEBT</b> (note 8)	<u>1,084,178</u>	<u>1,300,306</u>
	<u><b>4,407,140</b></u>	<u><b>3,541,016</b></u>
<b>NET ASSETS</b>		
<b>INTERNALLY RESTRICTED RESERVE FOR AUTISM</b> (note 14)	1,109,731	1,109,731
<b>UNRESTRICTED GENERAL OPERATING FUND</b>	<u>1,001,758</u>	<u>1,092,696</u>
	<u>2,111,489</u>	<u>2,202,427</u>
	<u><b>\$ 6,518,629</b></u>	<u><b>\$ 5,743,443</b></u>

**DUFFERIN CHILD AND FAMILY SERVICES**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>Unrestricted General Operating Fund</b>	<b>Internally Restricted Reserve for Autism</b>	<b>2025</b>	<b>2024</b>
<b>NET ASSETS, beginning of year</b>	\$ 1,092,696	\$ 1,109,731	\$ 2,202,427	\$ 3,409,916
Deficiency of revenues over expenses	<u>(90,938)</u>	<u>0</u>	<u>(90,938)</u>	<u>(1,207,489)</u>
<b>NET ASSETS, end of year</b>	<u><u>\$ 1,001,758</u></u>	<u><u>\$ 1,109,731</u></u>	<u><u>\$ 2,111,489</u></u>	<u><u>\$ 2,202,427</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Subsidies - Province of Ontario	\$ 16,262,190	\$ 13,181,150
- Other	2,103,300	3,329,284
Other (note 5)	2,570,851	1,909,401
Interest income	51,811	106,146
	<u>20,988,152</u>	<u>18,525,981</u>
<b>EXPENSES</b>		
Salaries	9,196,647	9,145,662
Program	4,343,971	3,558,577
Boarding rate payments	3,220,979	2,773,807
Benefits	2,363,825	2,240,926
Occupancy costs (notes 5, 8 & 9)	566,271	567,874
Amortization	216,895	212,122
Client personal needs	200,785	230,956
Technology	171,689	163,018
Miscellaneous	163,007	165,056
Administration	143,372	119,566
Professional service - non-client	142,556	75,703
Travel	47,664	45,266
Medical and related services	38,084	40,002
Training	33,816	48,309
Financial assistance	33,204	14,365
Professional service - client	7,828	21,976
Promotion and publicity	3,416	2,688
	<u>20,894,009</u>	<u>19,425,873</u>
<b>SURPLUS (DEFICIT) BEFORE OTHER EXPENSES</b>	<u>94,143</u>	<u>(899,892)</u>
<b>OTHER EXPENSES</b>		
Gain on disposal of tangible capital assets	1,354	13,000
Prior year subsidy repayment	(186,435)	(320,597)
	<u>(185,081)</u>	<u>(307,597)</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES for the year</b>	<u>\$ (90,938)</u>	<u>\$ (1,207,489)</u>

**DUFFERIN CHILD AND FAMILY SERVICES**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses for the year	\$ (90,938)	\$ (1,207,489)
Items not requiring an outlay of cash		
Amortization	216,895	212,122
Gain on disposal of tangible capital assets	<u>(1,354)</u>	<u>(13,000)</u>
	124,603	(1,008,367)
Changes in non-cash working capital		
Accounts receivable	(54,907)	(231,150)
Due from Province	63,705	(3,787)
Prepaid expenses	17,008	(31,175)
Due to/from related party	(19,337)	0
Accounts payable and accrued liabilities	(85,080)	404,678
Client trust funds	12,564	(11,330)
Due to related party	0	(11,859)
Deferred revenue	<u>1,159,121</u>	<u>(230,533)</u>
	<u>1,217,677</u>	<u>(1,123,523)</u>
<b>CASH USED IN FINANCING ACTIVITIES</b>		
Long term debt	<u>(210,741)</u>	<u>(205,385)</u>
<b>CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES</b>		
Additions to tangible capital assets	0	(103,148)
Proceeds on sale of tangible capital assets	1,354	13,000
(Purchase) redemption of investments, net	<u>(525,405)</u>	<u>1,005,743</u>
	<u>(524,051)</u>	<u>915,595</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	482,885	(413,313)
<b>NET CASH, BEGINNING OF YEAR</b>	<u>571,714</u>	<u>985,027</u>
<b>NET CASH, END OF YEAR</b>	<u>\$ 1,054,599</u>	<u>\$ 571,714</u>



**DUFFERIN CHILD AND FAMILY SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**1. NATURE OF OPERATIONS**

Dufferin Child and Family Services (legally named The Children's Aid Society of the County of Dufferin) is a not-for-profit organization incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. Dufferin Child and Family Services is exempt from income tax. Its purpose is to advocate for and provide coordinated and quality services for children, families and individuals. The primary service focus is on children most in need of counselling, support and protection from abuse and neglect, while supporting families in their central role of caring for and nurturing children.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

**(a) ACKNOWLEDGEMENT OF RESPONSIBILITY**

Dufferin Child and Family Services acknowledges its responsibility for the creation and compilation of the following significant accounting policy decisions and the related policy notes.

**(b) TANGIBLE CAPITAL ASSETS**

Tangible capital assets are recorded at cost and amortized on the basis of their estimated useful life using the following methods and rates:

Buildings	- 40	years straight line basis
Vehicles	- 3	years straight line basis
Office furniture and equipment	- 5	years straight line basis
Computer hardware and software	- 3	years straight line basis
Leasehold improvements	- 5	years straight line basis
Parking lot	- 10	years straight line basis

**(c) USE OF ESTIMATES**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates during the year include accrued liabilities and the estimated useful life of tangible capital assets. Actual results could differ from those estimates.

**(d) FINANCIAL INSTRUMENTS**

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for cash and investments, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses, and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

**DUFFERIN CHILD AND FAMILY SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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

(d) FINANCIAL INSTRUMENTS (continued)

Impairment

At the end of each reporting period, the organization assesses whether there are any indications that a financial asset measured at cost or amortized cost may be impaired. If there are indicators of impairment, and the organization determines there has been a significant adverse change in the expected amount or timing of future cash flows, an impairment is recognized. If circumstances change, a previously recognized impairment may be reversed.

Transaction costs

The organization recognizes its transaction costs in excess of revenue over expenses in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Fair value

Short term investments are the only financial instrument classified in the fair value category. Financial instruments that are measured subsequent to initial recognition at fair value are grouped into Level 1 to 3 based on the degree to which the fair value is observable. Cash and short term investments are reported in Level 1, being fair value measurements derived from quoted prices (unadjusted) in active markets for identical assets or liabilities using the last bid price. There are no transfers between levels in 2025 or 2024.

(e) FUND ACCOUNTING

Unrestricted general operating fund

The general operating fund reports resources available for the organization's program delivery and administration activities. This fund reports unrestricted resources, internally restricted resources and restricted operating grants for which there is not a corresponding fund.

Internally Restricted Reserve for Autism

The internally restricted reserve for autism reports restricted resources that are to be used for the Autism program delivery. This fund is internally restricted.

(f) REVENUE RECOGNITION

The organization follows the restricted fund method of accounting for contributions, comprised of subsidies and United Way funding, in which externally restricted contributions are recognized upon receipt in the appropriate fund corresponding to the purpose for which they were contributed. Externally restricted contributions of the general operating fund are recognized as revenue when the related expenditure occurs. Unrestricted contributions are recognized in the general operating fund when received or receivable and collection is reasonably assured.

Prior year subsidy recoveries or repayments are recognized when approved.

Other revenue is recognized when earned.

**DUFFERIN CHILD AND FAMILY SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**3. FINANCIAL INSTRUMENTS**

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from its financial instruments.

The extent of the organization's exposure to these risks did not change in 2025 compared to the previous period.

Transacting in financial instruments exposes the organization to certain financial risks and uncertainties. These risks include:

Credit risk

Credit risk is the risk that one party to a financial asset will cause a financial loss for the organization by failing to discharge an obligation. The majority of the organization's receivables are from government entities, which minimizes the risk of non-collection. The organization also ensures it meets all of eligible criteria for government subsidies or grants to ensure they will collect the amounts outstanding. The organization measures impairment based on how long the amounts have been outstanding. For amounts greater than 91 days, an impairment allowable is set up. Amounts greater than 91 days are \$187,258 (2024 - \$14,551).

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization has a planning and budgeting process in place to help determine the funds required to support the organization's normal operating requirements on an ongoing basis. The organization ensures that there are sufficient funds to meet its short term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and short term investments. To achieve this aim, it seeks to maintain cash balances to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

	<b>Current</b>	<b>31-90 days</b>	<b>91-365 days</b>	<b>1-5 years</b>
Accounts payable and accrued liabilities	\$ 1,343,676	\$ 0	\$ 0	\$ 0
Client trust funds	142,998	0	0	0
Current portion of long term debt	17,752	35,707	162,669	0
Long term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,084,178</u>
	<u>\$ 1,504,426</u>	<u>\$ 35,707</u>	<u>\$ 162,669</u>	<u>\$ 1,084,178</u>

Market risk

Market risk is the risk that the fair value or future cash flows of the organization's financial instruments will fluctuate because of changes in market prices. Some of the organization's financial instruments expose it to this risk, which comprises currency risk, interest rate risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk as a result of its guaranteed income certificates within short term investments and the variable interest rate on the operating loan. The organization manages its interest rate risk by diversifying of investments, utilizing the services of an experienced investment advisor, and oversight by management, the finance committee and the board.

**DUFFERIN CHILD AND FAMILY SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

**4. TANGIBLE CAPITAL ASSETS**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2025</b>	<b>Net 2024</b>
Land	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000
Buildings	4,611,911	1,580,785	3,031,126	3,146,424
Vehicles	195,049	155,393	39,656	69,526
Office furniture and equipment	1,757,078	1,737,715	19,363	29,918
Computer hardware and software	960,822	890,662	70,160	107,320
Leasehold improvements	41,942	22,235	19,707	28,095
Parking lot	<u>161,807</u>	<u>142,833</u>	<u>18,974</u>	<u>34,598</u>
	<u>\$ 7,828,609</u>	<u>\$ 4,529,623</u>	<u>\$ 3,298,986</u>	<u>\$ 3,515,881</u>

**5. RELATED PARTY TRANSACTIONS**

The organization is related to Dufferin Child and Family Foundation ("DCAFF") by virtue of common board members, their integrated purposes and the organization's economic interest in the DCAFF. During the year, the organization had the following transactions with the DCAFF:

	<b>2025</b>	<b>2024</b>
50% split of solar revenue	\$ 15,293	\$ 15,921
50% split of solar expenses	757	314
Administration fees charged	18,699	10,639

The amounts due to and from the Dufferin Child and Family Foundation are non-interest bearing, unsecured and have no specified repayment terms.

**6. PENSION AGREEMENTS**

The organization makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer plan on behalf of employees. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employee based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The amount contributed to OMERS for 2025 was \$870,519 (2024 - \$850,330). The contribution rate for 2025 was 9.0% to 15.8% depending on income level (2024 - 9.0% to 15.8%).

OMERS is a multi-employer pension plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2024. At that time, the plan reported a \$2.9 billion actuarial deficit (2023 - \$4.2 billion), based on actuarial liabilities of \$140.8 billion (2023 - \$134.6 billion) and actuarial assets of \$138.4 billion (2023 - \$128.8 billion). Ongoing adequacy of the current contribution rates will need to be monitored by OMERS as fluctuations in financial markets may lead to increased future funding requirements.

**7. OPERATING LOAN**

The organization has utilized \$0 (2024 - \$0) of an authorized operating loan with a limit up to a maximum of \$1,000,000. The loan credit bears interest at prime less 0.25%. This line of credit is secured. See Note 8.

**DUFFERIN CHILD AND FAMILY SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

**8. LONG TERM DEBT**

	<b>2025</b>	<b>2024</b>
TD mortgage payable, interest at 2.527%, repayable in monthly installments of \$20,543, maturing November 1, 2030	\$ 1,300,306	\$ 1,511,047
Less current portion:		
Cash repayments required within 12 months	<u>216,128</u>	<u>210,741</u>
	<u><u>\$ 1,084,178</u></u>	<u><u>\$ 1,300,306</u></u>

The mortgage and operating loan are secured by a general security agreement representing a first charge on all assets of the organization, first charge on real property located at 655 Riddell Road, Orangeville, Ontario in the amount of \$4,000,000 (carrying value of land and buildings is \$3,131,126) and assignment of fire insurance covering the property at 655 Riddell Road. Interest on long term debt paid during the year was \$35,772 (2024 - \$41,129) and is recorded in occupancy costs.

Future minimum payments on long term obligations are as follows:

2026	\$ 216,128
2027	221,654
2028	227,275
2029	233,130
2030	239,100
Thereafter	<u>163,019</u>
	<u><u>\$ 1,300,306</u></u>

**9. CONTRACTUAL OBLIGATIONS**

The organization has leases for two premises. The first commencing August 1, 2020 with a term expiring July 31, 2025 and the second commencing June 1, 2022 with a term expiring July 31, 2030. The organization also has a cleaning contract with a term expiring September 30, 2028 and a landscaping contract with a term expiring November 15, 2026. Future minimum lease payments, excluding HST, are as follows:

2026	\$ 211,234
2027	134,237
2028	122,577
2029	92,037
2030	61,497
Thereafter	<u>20,499</u>
	<u><u>\$ 642,081</u></u>

**10. CONTINGENCIES**

Various lawsuits have been filed against the organization for incidents which arose in the ordinary course of business. In the opinion of management, the outcome of these lawsuits, now pending, will either be covered by insurance or, if not so covered, will involve an amount that would not have a material adverse affect on the position of the organization. However, should any loss result from the resolution of these claims, such loss would be accounted for as a prior period adjustment.

**DUFFERIN CHILD AND FAMILY SERVICES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**11. RESP FUNDS IN TRUST**

The organization receives funds from the Canada Revenue Agency for children in care and establishes individual Registered Education Savings Plans ("RESPs") according to the Policy Directive from the Ministry. These funds are held until eligibility conditions are met and are not recorded in the financial statements of the organization. The balance of these funds is \$285,800 at March 31, 2025 (December 31, 2023 - \$293,502).

**12. ECONOMIC DEPENDENCE**

The organization receives approximately 89% (2024 - 90%) of its operating funding from the Ontario provincial government and its various ministries, either directly or indirectly.

**13. DEFERRED REVENUE**

Deferred revenue consists of prepayments for future services, resources received during the year for events, funding received in advance of the event date or related expense, and externally restricted subsidies used in accordance with funding agreements. Changes in deferred revenue are as follows:

	<b>2025</b>	<b>2024</b>
Balance, beginning of the year	\$ 461,039	\$ 691,572
Less amount recognized as revenue in the year	(492,704)	(388,386)
Plus amount received related to the following year	<u>1,651,825</u>	<u>157,853</u>
Balance, end of year	<u><u>\$ 1,620,160</u></u>	<u><u>\$ 461,039</u></u>

**14. INTERNALLY RESTRICTED RESERVE FOR AUTISM**

In 2019, the board approved the transfer of Autism program surplus funds, totaling \$216,109, to a Reserve for Autism Programs. Transfers of surplus funds from this program into this reserve have been as follows:

2019 surplus	\$ 216,109
2021 surplus	96,849
2022 surplus	571,286
2023 surplus	218,155
2024 surplus	<u>7,332</u>
	<u><u>\$ 1,109,731</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES**

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - CHILD PROTECTION SERVICE**

**SCHEDULE 1**

**FOR THE YEAR ENDED MARCH 31, 2025**

	Non-Residential (1000-1010 -1020)	Residential (1030-1040)	Permanency and Kin (1050-1060)	Targeted Subsidy Agreements	Boarding Rates	Client Related Travel	Legal Services (1090)	Infrastructure and IT Support (1080-1100)	Recoveries	TOTAL
<b>REVENUES</b>										
Province of Ontario	\$ 2,156,000	\$ 700,000	\$ 170,000	\$ 241,875	\$ 1,140,800	\$ 40,000	\$ 267,000	\$ 1,821,432	\$ 0	\$ 6,537,107
Recoveries	0	0	0	0	0	0	0	0	1,970	1,970
	<u>2,156,000</u>	<u>700,000</u>	<u>170,000</u>	<u>241,875</u>	<u>1,140,800</u>	<u>40,000</u>	<u>267,000</u>	<u>1,821,432</u>	<u>1,970</u>	<u>6,539,077</u>
<b>EXPENSES</b>										
Salaries	1,693,695	460,775	172,594	0	0	0	206,953	795,189	0	3,329,206
Benefits	420,802	115,210	44,331	0	0	0	51,433	207,389	0	839,165
Travel	1,814	4,561	0	0	0	18,842	5	5,717	0	30,939
Training	1,010	1,281	267	0	0	0	0	14,820	0	17,378
Program	6,609	17,253	5	0	0	0	2,903	107	0	26,877
Professional services	0	0	0	0	0	0	0	107,615	0	107,615
Clients' personal needs	0	46,223	0	0	0	0	0	0	0	46,223
Admission prevention	37,204	0	0	0	0	0	0	0	0	37,204
Purchased foster and group care	0	0	0	0	3,006,079	0	0	0	0	3,006,079
Adoption subsidy expenses	0	9,550	0	0	0	0	0	0	0	9,550
Targeted subsidies adoptions	0	0	0	400,855	0	0	0	0	0	400,855
Occupancy	0	0	0	0	0	0	0	431,882	0	431,882
Promotion and publicity	0	0	0	0	0	0	0	3,030	0	3,030
Administration	0	0	0	0	0	0	0	34,977	0	34,977
Liability insurance and memberships	0	0	0	0	0	0	0	94,030	0	94,030
Technology	0	0	0	0	0	0	0	157,229	0	157,229
	<u>2,161,134</u>	<u>654,853</u>	<u>217,197</u>	<u>400,855</u>	<u>3,006,079</u>	<u>18,842</u>	<u>261,294</u>	<u>1,851,985</u>	<u>0</u>	<u>8,572,239</u>
<b>GAIN ON SALE OF CAPITAL ASSETS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,354</u>	<u>1,354</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ (5,134)</u>	<u>\$ 45,147</u>	<u>\$ (47,197)</u>	<u>\$ (158,980)</u>	<u>\$ (1,865,279)</u>	<u>\$ 21,158</u>	<u>\$ 5,706</u>	<u>\$ (30,553)</u>	<u>\$ 3,324</u>	<u>\$ (2,031,808)</u>

See notes to the financial statements

**DUFFERIN CHILD AND FAMILY SERVICES**

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - CHILDREN'S MENTAL HEALTH PROGRAMS SCHEDULE 2**

**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>Brief Services (A348)</b>	<b>Counselling/ Therapy Services (A349)</b>	<b>Crisis Services (A350)</b>	<b>Family/ Caregiver Skill Building &amp; Support (A351)</b>	<b>Access Intake Service Planning (A352)</b>	<b>Intensive Treatment Services (A353)</b>	<b>SUB-TOTAL MOHLTC</b>
<b>REVENUES</b>							
Province of Ontario	\$ 316,673	\$ 372,145	\$ 214,563	\$ 162,310	\$ 143,106	\$ 199,909	\$ 1,408,706
Other income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>316,673</u>	<u>372,145</u>	<u>214,563</u>	<u>162,310</u>	<u>143,106</u>	<u>199,909</u>	<u>1,408,706</u>
<b>EXPENSES</b>							
Salaries	223,226	246,641	159,853	122,403	94,078	136,155	982,356
Benefits	59,044	59,295	43,062	32,662	25,553	35,208	254,824
Travel	0	4	345	73	0	0	422
Training	0	2,542	563	0	0	0	3,105
Program	1,013	9,281	0	237	9,165	17,967	37,663
Administration	<u>31,667</u>	<u>37,215</u>	<u>21,456</u>	<u>16,231</u>	<u>14,310</u>	<u>19,991</u>	<u>140,870</u>
	<u>314,950</u>	<u>354,978</u>	<u>225,279</u>	<u>171,606</u>	<u>143,106</u>	<u>209,321</u>	<u>1,419,240</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>\$ 1,723</u>	<u>\$ 17,167</u>	<u>\$ (10,716)</u>	<u>\$ (9,296)</u>	<u>\$ 0</u>	<u>\$ (9,412)</u>	<u>\$ (10,534)</u>



**DUFFERIN CHILD AND FAMILY SERVICES**

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - CHILDREN'S MENTAL  
HEALTH PROGRAMS**

**SCHEDULE 2** (continued)

**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>YWHO Youth Wellness Hub Ontario (A359)</b>	<b>Service Coordination (A354)</b>	<b>Specialized Consultation /Services (A355)</b>	<b>Targeted Prevention &amp; LGBTQ (A356/357)</b>	<b>Systems Navigation (A358)</b>	<b>TOTAL MOHLTC</b>
<b>REVENUES</b>						
Province of Ontario	\$ 112,000	\$ 123,610	\$ 49,504	\$ 57,962	\$ 79,986	\$ 1,831,768
Recoveries	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,433</u>	<u>0</u>	<u>24,433</u>
	<u>112,000</u>	<u>123,610</u>	<u>49,504</u>	<u>82,395</u>	<u>79,986</u>	<u>1,856,201</u>
<b>EXPENSES</b>						
Salaries	63,402	87,464	16,330	36,481	55,996	1,242,029
Benefits	16,288	23,785	4,819	10,364	15,992	326,072
Travel	3,748	0	0	14	0	4,184
Training	0	0	0	145	0	3,250
Program	17,362	0	23,416	14,494	0	92,935
Administration	<u>11,200</u>	<u>12,361</u>	<u>4,950</u>	<u>5,794</u>	<u>7,998</u>	<u>183,173</u>
	<u>112,000</u>	<u>123,610</u>	<u>49,515</u>	<u>67,292</u>	<u>79,986</u>	<u>1,851,643</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11)</u>	<u>\$ 15,103</u>	<u>\$ 0</u>	<u>\$ 4,558</u>

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - DEVELOPMENTAL SUPPORT SERVICES

SCHEDULE 3

FOR THE YEAR ENDED MARCH 31, 2025

	Infant and Child Development (A134)	MFTD Day Respite (A235)	Special Needs/ Community Enhancement (A241)	Coordinated Service Planning (A260)	Fetal Alcohol Spectrum Disorder (A261)	Professional and Specialized Services (E1705)	SUB-TOTAL
<b>REVENUES</b>							
Province of Ontario	\$ 261,665	\$ 43,200	\$ 109,770	\$ 312,530	\$ 180,000	\$ 152,844	\$ 1,060,009
Recoveries	0	0	0	0	22,207	0	22,207
	<u>261,665</u>	<u>43,200</u>	<u>109,770</u>	<u>312,530</u>	<u>202,207</u>	<u>152,844</u>	<u>1,082,216</u>
<b>EXPENSES</b>							
Salaries	186,051	20,244	73,868	220,165	138,322	110,408	749,058
Benefits	48,161	4,738	18,926	55,029	35,169	27,814	189,837
Travel	0	0	0	122	78	0	200
Training	0	0	120	100	0	360	580
Program	1,444	13,898	0	530	15,497	0	31,369
Administration	26,167	4,320	10,978	31,253	18,000	15,285	106,003
	<u>261,823</u>	<u>43,200</u>	<u>103,892</u>	<u>307,199</u>	<u>207,066</u>	<u>153,867</u>	<u>1,077,047</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ (158)</u>	<u>\$ 0</u>	<u>\$ 5,878</u>	<u>\$ 5,331</u>	<u>\$ (4,859)</u>	<u>\$ (1,023)</u>	<u>\$ 5,169</u>

**DUFFERIN CHILD AND FAMILY SERVICES**

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - DEVELOPMENTAL  
SUPPORT SERVICES**

**SCHEDULE 3** (continued)

**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>Adult Protective Services Worker (E706)</b>	<b>Service Coordination Children (E715)</b>	<b>Behavioural Intervention (E716)</b>	<b>Respite Out of Home (E718)</b>	<b>Special Needs Admin (E1723)</b>	<b>C&amp;FI Non Res-Duck (E750)</b>	<b>Community Capacity (E753)</b>	<b>TOTAL</b>
<b>REVENUES</b>								
Province of Ontario	\$ 18,180	\$ 170,004	\$ 8,604	\$ 25,000	\$ 56,702	\$ 8,190	\$ 50,133	\$ 1,396,822
Recoveries	0	0	0	10,000	0	0	0	32,207
	<u>18,180</u>	<u>170,004</u>	<u>8,604</u>	<u>35,000</u>	<u>56,702</u>	<u>8,190</u>	<u>50,133</u>	<u>1,429,029</u>
<b>EXPENSES</b>								
Salaries	12,932	120,256	6,276	0	42,368	2,780	27,989	961,659
Benefits	3,588	30,025	1,674	0	11,505	1,152	7,116	244,897
Travel	0	0	0	0	0	0	0	200
Training	0	727	0	0	0	0	0	1,307
Program	0	2,108	0	27,204	0	1,508	0	62,189
Administration	1,818	17,000	860	2,500	4,002	818	5,013	138,014
	<u>18,338</u>	<u>170,116</u>	<u>8,810</u>	<u>29,704</u>	<u>57,875</u>	<u>6,258</u>	<u>40,118</u>	<u>1,408,266</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ (158)</u>	<u>\$ (112)</u>	<u>\$ (206)</u>	<u>\$ 5,296</u>	<u>\$ (1,173)</u>	<u>\$ 1,932</u>	<u>\$ 10,015</u>	<u>\$ 20,763</u>

DUFFERIN CHILD AND FAMILY SERVICES

UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - DIRECT CLIENT FUNDING (DSS)

SCHEDULE 4

FOR THE YEAR ENDED MARCH 31, 2025

	CSN Individual Placements (0240)	Adult Professional and Specialized Services (0705)	Special Services at Home (0723)	SSAH for MFTD (0509)	TOTAL MCCSS
<b>REVENUES</b>					
Province of Ontario	\$ <u>1,750,585</u>	\$ <u>1,756,785</u>	\$ <u>510,314</u>	\$ <u>20,948</u>	\$ <u>4,038,632</u>
<b>EXPENSES</b>					
Program	<u>1,772,104</u>	<u>1,628,437</u>	<u>444,121</u>	<u>18,177</u>	<u>3,862,839</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>	\$ <u><u>(21,519)</u></u>	\$ <u><u>128,348</u></u>	\$ <u><u>66,193</u></u>	\$ <u><u>2,771</u></u>	\$ <u><u>175,793</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES**

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - AUTISM PROGRAMS**

**SCHEDULE 5**

**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>School Support Program (0611)</b>	<b>Autism Facilities (0601)</b>	<b>Foundational Family Services (0603)</b>	<b>Caregiver Mediated Intervention (0604)</b>	<b>Entry to School (0608)</b>	<b>Urgent Response (0609)</b>	<b>SUB-TOTAL NON-MINISTRY</b>
<b>REVENUES</b>							
Erin Oaks Centre for Kids	\$ 95,000	\$ 233,646	\$ 111,200	\$ 88,011	\$ 420,060	\$ 1,179,275	\$ 2,127,192
MCCSS	0	0	0	0	0	0	0
Fee for service	0	0	0	0	0	0	0
	<u>95,000</u>	<u>233,646</u>	<u>111,200</u>	<u>88,011</u>	<u>420,060</u>	<u>1,179,275</u>	<u>2,127,192</u>
<b>EXPENSES</b>							
Salaries	67,971	0	80,334	62,525	301,918	710,371	1,223,119
Benefits	17,529	0	21,070	16,685	76,124	177,610	309,018
Travel	0	0	0	0	0	103	103
Training	0	0	0	0	0	4,365	4,365
Program	0	0	14	0	13	168,896	168,923
Other	0	325,591	0	0	0	0	325,591
Administration	9,500	33,761	11,120	8,801	42,006	117,928	223,116
	<u>95,000</u>	<u>359,352</u>	<u>112,538</u>	<u>88,011</u>	<u>420,061</u>	<u>1,179,273</u>	<u>2,254,235</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 0</u>	<u>\$ (125,706)</u>	<u>\$ (1,338)</u>	<u>\$ 0</u>	<u>\$ (1)</u>	<u>\$ 2</u>	<u>\$ (127,043)</u>

**DUFFERIN CHILD AND FAMILY SERVICES**

**UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM BALANCES - AUTISM PROGRAMS**

**SCHEDULE 5** (continued)

**FOR THE YEAR ENDED MARCH 31, 2025**

	<b>Workforce Capacity</b>	<b>STARS</b>	<b>Respite</b>	<b>Autism Fee for Service</b>	<b>Art Therapy</b>	<b>Music Therapy</b>	<b>TOTAL NON-MINISTRY AND MINISTRY FUNDED</b>
	(0610)	(0614)	(0640)	(0625)	(0612)	(0613)	
<b>REVENUES</b>							
Erin Oaks Centre for Kids	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,127,192
MCCSS	199,870	0	0	0	0	0	199,870
Fee for service	0	83,225	259,636	889,191	58,615	22,318	1,312,985
	<u>199,870</u>	<u>83,225</u>	<u>259,636</u>	<u>889,191</u>	<u>58,615</u>	<u>22,318</u>	<u>3,640,047</u>
<b>EXPENSES</b>							
Salaries	135,901	182,707	112,440	698,795	41,441	1,018	2,395,421
Benefits	35,460	45,089	28,393	188,695	10,082	388	617,125
Travel	0	0	1,141	264	0	0	1,508
Training	0	0	0	2,673	0	0	7,038
Program	0	481	2,101	22,946	1,230	102	195,783
Other	3,890	27,232	0	9,601	0	0	366,314
Administration	19,986	8,323	25,964	88,589	5,861	2,232	374,071
	<u>195,237</u>	<u>263,832</u>	<u>170,039</u>	<u>1,011,563</u>	<u>58,614</u>	<u>3,740</u>	<u>3,957,260</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>\$ 4,633</u>	<u>\$ (180,607)</u>	<u>\$ 89,597</u>	<u>\$ (122,372)</u>	<u>\$ 1</u>	<u>\$ 18,578</u>	<u>\$ (317,213)</u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 6****ONTARIO CHILD BENEFIT EQUIVALENT/OCBe (1500) funded by Canada Revenue Agency  
FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>	\$ <u>25,130</u>	\$ <u>19,265</u>
<b>EXPENSES</b>		
Program	<u>15,920</u>	<u>19,265</u>
<b>EXCESS OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>9,210</u></u>	\$ <u><u>0</u></u>
 OCBe savings on account for 12 clients (2024 - 21 clients)	 \$ <u><u>22,472</u></u>	 \$ <u><u>36,719</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 7****DUFFERIN COALITION FOR KIDS (DuCK - 0557) funded by Dufferin County  
FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Other	\$ <u>25,000</u>	\$ <u>25,000</u>
<b>EXPENSES</b>		
Program	<u>9,393</u>	<u>3,616</u>
<b>EXCESS OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>15,607</u></u>	\$ <u><u>21,384</u></u>

The Dufferin Coalition for Kids program is funded by Dufferin County on a calendar year basis.



**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 8****EDUCATION LIAISON (E721/0763) funded by MCCSS and Canada Family Justice Fund****FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Subsidies - Province of Ontario	\$ <u>85,951</u>	\$ <u>85,971</u>
<b>EXPENSES</b>		
Salaries	60,191	62,838
Benefits	16,552	15,458
Administration	<u>8,595</u>	<u>8,597</u>
	<u>85,338</u>	<u>86,893</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>613</u></u>	\$ <u><u>(922)</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 9****SEXUAL ASSAULT COUNSELLING (0800) funded by the Headwaters Health Care Centre****FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Other	\$ <u>74,840</u>	\$ <u>74,840</u>
<b>EXPENSES</b>		
Salaries	46,246	55,706
Benefits	14,051	13,727
Administration	<u>7,485</u>	<u>7,484</u>
	<u>67,782</u>	<u>76,917</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>7,058</u></u>	\$ <u><u>(2,077)</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 10**

**(iCAN) INCLUSION FOR CHILDREN WITH ADDITIONAL NEEDS (0450) funded by Dufferin County  
FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Other	\$ <u>705,700</u>	\$ <u>582,716</u>
<b>EXPENSES</b>		
Salaries	505,043	343,806
Program	644	280
Benefits	123,346	86,421
Administration	70,570	60,271
Training	<u>1,950</u>	<u>270</u>
	<u>701,553</u>	<u>491,048</u>
<b>EXCESS OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>4,147</u></u>	\$ <u><u>91,668</u></u>

The Inclusion for Children with Additional Needs program is funded by Dufferin County on a calendar year basis.

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 11****PASSPORT FUNDING (0650) funded by MCCSS through Family Service Toronto  
FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Other	\$ <u>49,729</u>	\$ <u>49,470</u>
<b>EXPENSES</b>		
Program	55,990	46,767
Administration	<u>4,973</u>	<u>4,947</u>
	<u>60,963</u>	<u>51,714</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>(11,234)</u></u>	\$ <u><u>(2,244)</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 12****HEADWATERS FAMILY VISIT CENTRE (0500) funded by MCCSS****FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
MCCSS / MAG	\$ 148,847	\$ 144,057
United Way	20,000	20,650
Subsidies - Province of Ontario	<u>3,865</u>	<u>3,610</u>
	<u>172,712</u>	<u>168,317</u>
<b>EXPENSES</b>		
Salaries	126,541	125,271
Program	141	328
Benefits	31,025	29,553
Occupancy costs	14,885	14,406
Training	<u>120</u>	<u>677</u>
	<u>172,712</u>	<u>170,235</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES for the year</b>	<u><u>\$ 0</u></u>	<u><u>\$ (1,918)</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 13****GLOW AND RACIALIZED-TRAUMA MENTAL HEALTH SUPPORT PROGRAMS, funded by United  
Way Guelph Wellington Dufferin****FOR THE YEAR ENDED MARCH 31, 2025**

	<b>GLOW</b>	<b>Racialized- Trauma Mental Health Support</b>	<b>Total 2025</b>
	<b>(A702)</b>	<b>(A704)</b>	
<hr/>			
<b>REVENUES</b>			
United Way	\$ <u>32,500</u>	\$ <u>28,000</u>	\$ <u>60,500</u>
 <b>EXPENSES</b>			
Salaries	18,395	13,401	31,796
Program	6,092	0	6,092
Benefits	4,763	3,441	8,204
Administration	<u>3,250</u>	<u>2,800</u>	<u>6,050</u>
	<u>32,500</u>	<u>19,642</u>	<u>52,142</u>
 <b>EXCESS OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>0</u></u>	\$ <u><u>8,358</u></u>	\$ <u><u>8,358</u></u>

**DUFFERIN CHILD AND FAMILY SERVICES****UNAUDITED SCHEDULE OF REVENUE AND EXPENSES AND PROGRAM  
BALANCES****SCHEDULE 14****PEER SUPPORT AND SEXUAL ASSAULT, funded by Family Transition Place (701)****FOR THE YEAR ENDED MARCH 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUES</b>		
Other	\$ <u>0</u>	\$ <u>10,876</u>
<b>EXPENSES</b>		
Salaries	0	7,652
Benefits	0	2,707
Administration	<u>0</u>	<u>1,087</u>
	<u>0</u>	<u>11,446</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES for the year</b>	\$ <u><u>0</u></u>	\$ <u><u>(570)</u></u>

Program is on hold due to no funding received in fiscal 2025.