

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Financial Statements
For the year end March 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Directors of
St. Leonard's Community Services Inc.

Qualified Opinion

We have audited the financial statements of St. Leonard's Community Services Inc. (the 'Organization'), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023, and 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 not-for-profit organizations, the Organization derives revenue from donations, 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 donation revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2023 and 2022, current assets as at March 31, 2023 and 2022, and net assets as at April 1 and March 31 for both the 2023 and 2022 years. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of 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.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditors' report thereon, in the Annual Report.

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 identified above 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.

The Annual Report is expected to be made available to us after the date of the auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Other Matter

We draw attention to the fact that the supplementary information included after the notes to the audited financial statements does not form part of the financial statements. We have not audited or reviewed this supplementary information and accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating 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.

Auditors' 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 auditors' 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 auditors' 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 auditors' 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.



September 28, 2023
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Financial Position

As at March 31	2023	2022
Assets		
Current		
Cash and bank (Note 2)	\$ 1,571,030	\$ 2,462,345
Accounts receivable	97,326	64,412
HST recoverable	113,186	155,933
Prepaid expenses	17,812	85,060
	1,799,354	2,767,750
Restricted cash and investments (Note 3)	376,117	404,910
Restricted term deposits (Note 4)	209,713	197,267
Capital assets (Note 5)	4,624,477	1,386,797
	\$ 7,009,661	\$ 4,756,724
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 1,426,206	\$ 1,507,797
Current portion of long-term debt (Note 7)	92,254	41,272
	1,518,460	1,549,069
Long-term debt (Note 7)	2,490,304	161,761
Replacement reserve (Note 4)	209,713	197,267
Deferred contributions related to capital assets (Note 8)	526,296	559,119
	4,744,773	2,467,216
Net assets		
Internally restricted (Note 3)	376,117	404,910
Unrestricted	1,888,771	1,884,598
	2,264,888	2,289,508
	\$ 7,009,661	\$ 4,756,724

On Behalf of the Board:

 , Director
  , Director

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Operations

For the year ended March 31	2023	2022
Revenues		
Government funding	\$ 14,860,229	\$ 14,410,309
Less allocation to deferred revenue (Note 8)	-	(53,984)
Other government agencies	73,421	75,437
Interest and sundry	180,452	76,956
Rental revenue (Schedule 40)	3,648	-
Amort of deferred contributions related to capital assets (Note 8)	32,823	41,930
	15,150,573	14,550,648
Expenses		
Advertising and promotion	117,360	66,601
Amortization	235,715	133,588
Building and occupancy	1,219,764	1,533,041
Client care	582,435	541,711
Employment incentives and supports	1,066,790	1,163,849
Interest and bank charges	16,667	8,200
Interest on long-term debt	4,077	4,716
Meetings	48,952	27,353
Memberships and affiliation fees	43,420	53,370
One-time expenses	125,588	261,780
Professional fees	40,523	37,473
Salaries and benefits (Note 9)	10,973,609	10,044,483
Staff training, conference and travel	197,893	177,473
Telephone, postage, office and sundry	444,956	473,902
Vehicle and transportation	20,131	19,141
	15,137,880	14,546,681
Excess of revenues over expenses for the year	\$ 12,693	\$ 3,967

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Changes in Net Assets

For the year ended March 31, 2023	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 404,910	\$ 1,884,598	\$ 2,289,508
Excess of revenue over expenses for the year	-	12,693	12,693
Allocated to replacement reserve (Note 4)	-	(8,520)	(8,520)
Net change in internally restricted assets (Note 3)	(28,793)	-	(28,793)
Balance, End of year	\$ 376,117	\$ 1,888,771	\$ 2,264,888
For the year ended March 31, 2022	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 359,190	\$ 1,889,151	\$ 2,248,341
Excess of revenue over expenses for the year	-	3,967	3,967
Allocated to replacement reserve (Note 4)	-	(8,520)	(8,520)
Net change in internally restricted assets	45,720	-	45,720
Balance, End of year	\$ 404,910	\$ 1,884,598	\$ 2,289,508

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Statement of Cash Flows

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenues over expenses for the year	\$ 12,693	\$ 3,967
Items not involving cash		
Amortization	235,715	133,588
Amortization of deferred contributions related to capital assets	(32,823)	(41,930)
	<u>215,585</u>	<u>95,625</u>
Changes in non-cash working capital balances		
Accounts receivable	(32,914)	68,801
HST recoverable	42,747	(44,185)
Prepaid expenses	67,248	(75,780)
Accounts payable and accrued liabilities	(81,591)	(167,993)
Sick and termination fund	(28,793)	45,720
	<u>182,282</u>	<u>(77,812)</u>
Cash flows from (used in) investing activities		
Increase in term deposit	(12,446)	(9,556)
Interest earned on reserve deposit	3,926	1,036
Proceeds on disposal of capital assets	-	-
Purchase of capital assets	(3,473,395)	(134,118)
	<u>(3,481,915)</u>	<u>(142,638)</u>
Cash flows from (used in) financing activities		
Repayment of long-term debt	(56,893)	(40,470)
Long-term debt proceeds	2,436,418	-
Increase in deferred contributions	-	53,984
	<u>2,379,525</u>	<u>13,514</u>
Decrease in cash during the year	(920,108)	(206,936)
Cash and bank, beginning of year	2,867,255	3,074,191
Cash and bank, end of year	<u>\$ 1,947,147</u>	<u>\$ 2,867,255</u>
Represented by		
Cash	\$ 1,571,030	\$ 2,462,345
Restricted cash	376,117	404,910
	<u>\$ 1,947,147</u>	<u>\$ 2,867,255</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

1. Summary of Significant Accounting Policies

Nature and Purpose of the Organization	<p>St. Leonard's Community Services Inc. is a non-profit organization incorporated without share capital under the laws of Ontario. The Organization serves children, youth, adults and families with programs that provide prevention and awareness, crisis intervention, individual and group counselling, bed-based support and treatment, family support, and employment preparation and training.</p> <p>The Organization is a registered charity and, as such is exempt from income tax and may issue income tax receipts to donors.</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations. (ASNPO)</p>
Revenue Recognition	<p>The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p>
Capital Assets	<p>Capital assets are stated at cost less accumulated amortization. Amortization of furniture and equipment and leasehold improvements is provided using the straight-line method over the asset's estimated useful life of 5 years and computer equipment over 3 years. Building assets and vehicles are amortized using the declining balance method at rates of 4% and 30%, respectively.</p>
Use of Estimates	<p>The preparation of financial statements in accordance 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.</p>
Harmonized Sales Tax	<p>Due to the Organization's charitable status, 50% of the federal portion and 82% of the provincial portion of the HST paid is refundable to the Organization.</p>
Contributed Materials and Services	<p>Contributed materials and services which are used in the normal course of the Organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution.</p>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

1. Summary of Significant Accounting Policies cont'd

Impairment of Long-lived
Assets

In the event that facts and circumstances indicate that the Organization's long-lived assets may be impaired, an evaluation of recoverability would be performed. Such an evaluation entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow is required. The Organization considers that no circumstances exist that would require such an evaluation.

Expense Allocation

The Organization incurs a number of general and administrative support expenses that are common to the administration of its programs. The allocations of the general and administrative expenses are in accordance with the agreements of the funders. Other expenses are allocated using the following methods:

Allocation by Specific Item Identification

Expenses will be allocated to the program to which the expense directly pertains. Expenses allocated in this manner are: advertising, client care, employment incentives and supports, meetings, staff training, conference and travel and vehicle and transportation.

Allocated by Time

Expenses related to salaries and benefits will be allocated on the basis of actual or estimated time spent within the different programs.

Allocated by Total Funding and Revenues

Expenses noted will have been deemed to be tied to funding of allocated to programs based on the % of funding for the program across a number of programs that would share the expense. Expenses allocated in this manner are: building and occupancy, interest on long-term debt, memberships and affiliation fees, professional fees and telephone, postage, office and sundry.

Allocated by Direct Usage

Amortization will be allocated on the basis of the use of the capital asset being amortized.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

1. Summary of Significant Accounting Policies cont'd

Financial Instruments Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any unrealized gains and losses reported in operations.

In addition, all bonds and guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in operations.

All other financial instruments are reported at cost or amortized cost less impairment, if applicable.

Financial assets are tested for impairment when changes or circumstances indicate the asset could be impaired.

Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

2. Cash

The Organization's bank accounts are held at one chartered bank. The bank account earns interest at a nominal rate. Interest at prime plus 1% is charged on overdraft accounts.

3. Restricted Assets

The Organization has established a self-insurance fund used to cover the cost of paying staff for up to the first 120 days of their disability leave and in certain circumstances their termination settlements. During the year, the Organization's Board of Directors internally restricted \$37,800 and utilized \$66,593. These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

4. Replacement Reserve

The replacement reserve represents contributions that have been restricted externally to purchase capital improvements at Albion Street and Buffalo Street under the Ministry of Community and Social Services - Dedicated Supportive Housing agreement and at Chatham Street by the Canada Mortgage and Housing Corporation agreement. Changes in the replacement reserves are as follows:

	75 Albion Street	19 Buffalo Street	144 Chatham Street	2023 Total	2022 Total
Opening balance	\$ 58,494	\$ 65,916	\$ 72,857	\$ 197,267	\$ 187,711
Provision for replacement reserves	2,760	2,760	3,000	8,520	8,520
Interest earned on term deposit	1,164	1,312	1,450	3,926	1,036
Closing balance	<u>\$ 62,418</u>	<u>\$ 69,988</u>	<u>\$ 77,307</u>	<u>\$ 209,713</u>	<u>\$ 197,267</u>

These externally restricted funds along with accumulated interest must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or as may otherwise be approved by the Ministry of Children, Community and Social Services from time to time. The funds in the account may only be used as approved by the Ministry of Children, Community and Social Services. Replacement reserve funds have been invested in a term deposit which earns interest at 4.50% per annum and matures April 1, 2024.

5. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 810,362	\$ -	\$ 170,362	\$ -
Building	5,229,350	1,567,900	2,460,574	1,415,339
Computer equipment	728,806	727,895	728,806	726,170
Furniture and equipment	432,447	363,412	399,076	338,948
Vehicle	417,641	338,215	390,510	305,761
Leasehold improvements	1,457,910	1,454,617	1,453,794	1,430,107
	<u>\$ 9,076,516</u>	<u>\$ 4,452,039</u>	<u>\$ 5,603,122</u>	<u>\$ 4,216,325</u>
Net book value		<u>\$ 4,624,477</u>		<u>\$ 1,386,797</u>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

6. Accounts Payable and Accrued Liabilities

	2023	2022
Funders payable (receivable)		
Ontario Health	\$ 377,374	\$ 396,732
Labour, Immigration, Training and Skills Development	(246,687)	(224,951)
FEDCAP Canada	178,500	378,597
City of Brantford	(49,271)	(128,745)
Other funders	(13,405)	(64,257)
Trade payables and accruals	1,046,376	1,062,277
Government payroll remittances	110,006	66,671
Other payables	23,313	21,473
	\$ 1,426,206	\$ 1,507,797

The Organization has a credit card facility with The Bank of Nova Scotia totaling approximately \$100,000. At year end approximately \$52,081 of the facility was utilized.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

7. Long-term Debt

	2023	2022
Peoples Trust Company mortgage, 2.42% interest per annum, repayable in blended monthly instalments of \$2,222, renewable May 1, 2025, secured by the related land and building with a carrying value of \$205,075.	\$ 152,678	\$ 175,371
First National Financial Corporation mortgage, 4.381% interest per annum, repayable in blended monthly instalments of \$13,264, renewable September 1, 2032, secured by the related land and building carrying value of \$3,298,025.	2,397,087	-
Ford Credit Canada vehicle loan, 7.43% interest per annum, repayable in blended bi-weekly instalments of \$241, due September 6, 2027, secured by the related vehicle with a carrying value of \$18,993.	23,544	-
Canada Mortgage and Housing Corporation mortgage, 0.54% interest, repayable in blended monthly instalments of \$1,543, due September 1, 2023, secured by land and building with a carrying value of \$189,047.	9,249	27,662
	2,582,558	203,033
Current portion	92,254	41,272
	\$ 2,490,304	\$ 161,761

Long-term debt repayments for the next five years and thereafter assuming renewal with similar terms are as follows:

2024	\$ 92,254
2025	86,521
2026	90,068
2027	94,008
2028	93,459
Thereafter	2,126,248
	\$2,582,558

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

8. Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets represent restricted contributions with which some of the program's equipment and building additions were purchased. Changes in the deferred contributions balance are as follows:

	2023	2022
Opening balance	\$ 559,119	\$ 547,065
Add: Contributed assets	-	53,984
Less: Amounts amortized to revenue	(32,823)	(41,930)
Closing balance	\$ 526,296	\$ 559,119

9. Pension Plan

The Organization maintains a defined contribution pension plan for qualified personnel. The expense for this plan is \$235,589 (\$214,414 in 2022), and is included in the salaries and employee benefits figure on the Statement of Operations.

10. Lease Commitments

The Organization has entered into lease agreements for various locations in Brantford, Dunnville and Caledonia, Ontario. The minimum annual lease payments for the next five years are as follows:

2024	437,444
2025	437,444
2026	407,707
2027	71,937
2028	-

11. Economic Dependence

St. Leonard's Community Services is primarily funded by Ontario Health West, Ministry of Community and Social Services, Ministry of Children, Community and Social Services, Ministry of Labour, Immigration, Training, and Skills Development (with program oversight by Fedcap Canada as the Service System Manager), Correctional Services of Canada, and the City of Brantford and its ongoing existence is dependent upon continued funding by these ministries and government programs.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Notes to the Financial Statements

March 31, 2023

12. Financial Instrument Risk

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the company will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities and long-term debt.

13. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The Agency's funding has not been substantially affected by the global pandemic. Two of the Agency's programs are volume based and have been largely unaffected due to transitions to virtual services. The Agency's investments are invested into GIC's therefore the market fluctuations have not affected its holdings. All permanent employees have remained with the Agency and have returned to in office or onsite working arrangements.

Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the organization is not able to fully estimate the effects of the COVID-19 outbreak on its results of operation, financial condition or liquidity at this time.

14. Public Sector Salary Disclosure Act

The Public Sector Salary Disclosure Act, 1996, requires organizations to disclose annually the names, positions, salaries, and taxable benefits of employees paid \$100,000 or more in 2022. In 2022, St. Leonard's Community Services Inc. had three employees paid \$100,000 or more in the calendar year. This information can be found on the Ministry of Finance website at:

<https://www.ontario.ca/public-sector-salary-disclosure/2022/all-sectors-and-seconded-employees/>

15. Comparative Figures

Certain comparative figures have been reclassified to conform with current year's presentation.

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 1 - Sally Laidlaw House
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
City of Brantford	\$ -	\$ 61,885
Ontario Health West	-	190,482
Room and board	-	9,070
Amortization of deferred contributions related to capital assets	-	2,261
	<u>-</u>	<u>263,698</u>
Expenses		
Administration charges	-	22,980
Amortization	-	9,100
Building and occupancy	-	27,581
Client care	-	3,517
Interest on long-term debt	-	203
Memberships and affiliation fees	-	410
Professional fees	-	1,200
Salaries and benefits	-	210,711
Staff training, conference and travel	-	660
Telephone, postage, office and sundry	-	11,674
Vehicle and transportation	-	475
	<u>-</u>	<u>288,511</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (24,813)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 2 - Cornerstone House
(Unaudited)

For the year ended March 31	2023
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Revenues	
City of Brantford	\$ 237,250
Ontario Health West	523,599
Room and board	15,739
Miscellaneous	25,637
Amortization of deferred contributions related to capital assets	11,202
	<hr/>
	813,427
	<hr/>
Expenses	
Administration charges	69,240
Advertising and promotion	5,000
Amortization	18,071
Building and occupancy	83,381
Client care	24,970
Memberships and affiliation fees	61
Professional fees	2,700
Salaries and benefits	620,487
Staff training, conference and travel	19,321
Telephone, postage, office and sundry	16,900
Vehicle and transportation	51
	<hr/>
	860,182
	<hr/>
Excess of expenses over revenues for the year	\$ (46,755)
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St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 3 - John Renwick House
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ -	\$ 234,600
Community Infrastructure Renewal Fund	-	35,754
Less allocation to deferred revenues	-	(9,978)
Room and board	-	4,922
Amortization of deferred contributions related to capital assets	-	3,643
	-	268,941
Expenses		
Administration charges	-	23,100
Amortization	-	5,161
Building and occupancy	-	28,034
Client care	-	2,434
Memberships and affiliation fees	-	3,690
One-time expenses	-	28,961
Professional fees	-	1,200
Salaries and benefits	-	141,785
Staff training, conference and travel	-	4,477
Telephone, postage, office and sundry	-	7,599
	-	246,441
Excess of revenues over expenses for the year	\$ -	\$ 22,500

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 4 - Station House
(Unaudited)

For the year ended March 31	2023
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Revenues	
Ministry of Children, Community and Social Services	\$ 387,525
Ministry of Health	22,134
Ontario Health	200,000
Room and board	1,759
Amortization of deferred contributions related to capital assets	3,577
	<hr/>
	614,995
Expenses	
Administration charges	55,380
Advertising and promotion	46
Amortization	5,034
Building and occupancy	33,751
Client care	24,041
Memberships and affiliation fees	510
Professional fees	1,200
Salaries and benefits	506,789
Staff training, conference and travel	8,714
Telephone, postage, office and sundry	9,373
Vehicle and transportation	756
	<hr/>
	645,594
Excess of expenses over revenues for the year	<hr/> \$ (30,599) <hr/>

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 5 - Supportive Housing
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 236,745	\$ 236,745
Addictions & Mental Health Ontario	-	10,375
	<u>236,745</u>	<u>247,120</u>
Expenses		
Administration charges	21,480	21,480
Advertising and promotion	374	-
Amortization	1,103	1,995
Building and occupancy	27,255	20,759
Client care	3,125	4,324
Memberships and affiliation fees	360	4,000
Professional fees	720	600
Salaries and benefits	191,960	175,608
Staff training, conference and travel	2,988	3,335
Telephone, postage, office and sundry	8,311	6,580
Vehicle and transportation	332	1,116
	<u>258,008</u>	<u>239,797</u>
Excess (deficiency) of revenues over expenses for the year	\$ (21,263)	\$ 7,323

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 6 - Ministry of Health Rent Supplements
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Health and Long-Term Care	\$ 111,078	\$ 102,344
Expenses		
Client expenses	13,794	10,672
Rent supplements	100,595	91,672
	114,389	102,344
Excess of expenses over revenues for the year	\$ (3,311)	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 7 - Youth Supportive Housing
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
City of Brantford		
Rent Supplements	\$ 30,539	\$ 28,625
Youth Supportive Housing Rent Supplements	185,000	166,330
Youth Supportive Housing Operating	75,000	75,000
	<u>290,539</u>	<u>269,955</u>
Expenses		
Administration	6,780	6,780
Building and occupancy	780	1,997
Client care	-	1,589
Professional fees	180	-
Rent Supplements - City of Brantford	30,539	28,625
Rent Supplements - Youth Supportive Housing	186,740	166,330
Salaries and benefits	64,392	60,645
Staff training, conference and travel	579	-
Telephone, postage, office and sundry	549	2,746
Vehicle and transportation	-	1,243
	<u>290,539</u>	<u>269,955</u>
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 8 - Youth Resource Centre
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
City of Brantford	\$ -	\$ 189,800
Ministry of Children, Community and Social Services	-	409,659
City of Brantford - One Time	-	104,075
Amortization of deferred contributions related to capital assets	-	10,238
	<u>-</u>	<u>713,772</u>
Expenses		
Administration charges	-	53,940
Advertising and promotion	-	267
Amortization	-	17,438
Building and occupancy	-	306,844
Client care	-	22,124
Memberships and affiliation fees	-	850
Professional fees	-	900
Salaries and benefits	-	402,542
Staff training, conference and travel	-	6,269
Telephone, postage, office and sundry	-	39,944
Vehicle and transportation	-	787
	<u>-</u>	<u>851,905</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (138,133)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 9 - Youth Safe Beds
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ -	\$ 298,517
Ontario Health West - One Time	-	11,953
Less allocation to deferred contributions	-	(6,860)
Amortization of deferred contributions related to capital assets	-	1,372
	<u>-</u>	<u>304,982</u>
Expenses		
Administration charges	-	24,600
Amortization	-	1,372
One-time expenses	-	5,093
Salaries and benefits	-	333,733
Telephone, postage, office and sundry	-	146
	<u>-</u>	<u>364,944</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ (59,962)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 10 - Brantford Downtown Outreach Team
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Health Canada	\$ 436,109	\$ 418,569
Expenses		
Administration charges	12,600	12,600
Building and occupancy	8,106	10,575
Client care	38,286	24,787
One-time expenses	-	170
Salaries and benefits	353,681	333,725
Staff training, conference and travel	12,046	15,703
Telephone, postage, office and sundry	5,023	20,642
Vehicle and transportation	6,367	55
	436,109	418,257
Excess of revenues over expenses for the year	\$ -	\$ 312

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 11 - Extrajudicial Measures-Extrajudicial Sanctions
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 61,708	\$ 29,815
Expenses		
Administration charges	5,580	2,700
Building and occupancy	2,388	1,735
Client care	128	35
Professional fees	180	600
Salaries and benefits	51,976	24,576
Staff training, conference and travel	336	-
Telephone, postage, office and sundry	923	169
Vehicle and transportation	197	-
	<u>61,708</u>	<u>29,815</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 12 - Youth Support Program
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 53,635	\$ 53,635
Expenses		
Administration charges	4,920	4,920
Building and occupancy	2,460	2,340
Client care (recovered)	(429)	35
Memberships and affiliation fees	-	1,080
Professional fees	180	450
Salaries and benefits	44,933	44,533
Staff training, conference and travel	571	15
Telephone, postage, office and sundry	1,000	262
	<u>53,635</u>	<u>53,635</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 13 - Attendance Centre
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 350,850	\$ 334,750
Ministry of Children, Community and Social Services - one time	30,567	108,086
Amortization of deferred contributions	1,978	4,997
	383,395	447,833
Expenses (recoveries)		
Administration charges	31,920	30,420
Advertising and promotion	4,500	-
Amortization	10,072	5,051
Building and occupancy	47,369	43,936
Client care	1,341	831
Memberships and affiliation fees	360	650
One-time expenses	30,567	98,406
Professional fees	1,080	2,250
Salaries and benefits	224,595	225,941
Staff training, conference and travel	8,156	6,940
Telephone, postage, office and sundry	25,340	22,926
Vehicle and transportation	3,646	870
	388,946	438,221
Excess (deficiency) of revenues over expenses for the year	\$ (5,551)	\$ 9,612

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 14 - Youth Mental Health Court Worker
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 85,000	\$ 85,000
Expenses		
Administration charges	7,680	7,620
Building and occupancy	4,339	5,040
Client care	-	(70)
Memberships and affiliation fees	250	-
Professional fees	300	750
Salaries and benefits	70,937	71,063
Staff training, conference and travel	915	-
Telephone, postage, office and sundry	579	597
	<u>85,000</u>	<u>85,000</u>
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 15 - Youth Justice Family Worker
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 68,000	\$ 68,000
Amortization of deferred contributions	710	1,015
	<u>68,710</u>	<u>69,015</u>
Expenses (recoveries)		
Administration charges	6,180	6,240
Amortization	710	1,015
Building and occupancy	3,240	2,880
Client care	95	-
Memberships and affiliation fees	-	360
Professional fees	180	-
Salaries and benefits	57,629	57,895
Staff training, conference and travel	337	-
Telephone, postage, office and sundry	106	250
Vehicle and transportation	233	375
	<u>68,710</u>	<u>69,015</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 16 - Back On Track
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Centre for Addiction & Mental Health	\$ 73,421	\$ 65,062
Expenses		
Administration charges	5,700	4,500
Building and occupancy	3,000	3,420
Client care	200	112
Professional fees	180	600
Salaries and benefits	42,269	43,396
Staff training, conference and travel	285	16
Telephone, postage, office and sundry	1,382	879
	53,016	52,923
Excess of revenues over expenses for the year	\$ 20,405	\$ 12,139

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 17 - Bail Supervision
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of the Attorney General	\$ 425,516	\$ 425,516
Expenses		
Administration charges	38,700	38,700
Advertising and promotion	7,000	-
Amortization	852	852
Building and occupancy	36,973	52,229
Client care	6,187	501
Interest and bank charges	-	75
Memberships and affiliation fees	-	720
Professional fees	6,177	750
Salaries and benefits	310,797	302,080
Staff training, conference and travel	3,735	5,564
Telephone, postage, office and sundry	15,947	20,638
Vehicle and transportation	-	-
	<u>426,368</u>	<u>422,109</u>
Excess (deficiency) of revenues over expenses for the year	\$ (852)	\$ 3,407

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 18 - Direct Accountability Program
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of the Attorney General	\$ 50,000	\$ 47,000
Expenses		
Administration charges	4,500	4,200
Building and occupancy	2,160	1,980
Professional fees	120	360
Salaries and benefits	42,262	39,723
Staff training, conference and travel	809	282
Telephone, postage, office and sundry	105	455
Vehicle and transportation	44	-
	50,000	47,000
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 19 - Adult Community Service Order
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Community Safety & Correctional Services	\$ 37,200	\$ 37,200
Expenses		
Administration charges	3,420	3,420
Building and occupancy	1,800	1,380
Professional fees	120	180
Salaries and benefits	31,180	28,751
Staff training, conference and travel	442	250
Telephone, postage, office and sundry	238	612
	<u>37,200</u>	<u>34,593</u>
Excess of revenues over expenses for the year	\$ -	\$ 2,607

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 20 - Case Management
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 96,567	\$ 96,567
Expenses		
Administration charges	8,820	8,700
Building and occupancy	4,680	5,160
Professional fees	300	600
Salaries and benefits	81,998	81,500
Staff training, conference and travel	531	401
Telephone, postage, office and sundry	238	206
	96,567	96,567
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 21 - Peter Willis Residence
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Correctional Services of Canada	\$ 529,648	\$ 488,037
Ontario Health West	206,511	206,511
Ministry of Community and Social Services - Dedicated Housing Sup	64,081	64,081
Community Infrastructure Renewal Fund	-	48,306
Less: allocations to deferred revenue	-	(20,620)
Amortization of deferred contributions related to capital assets	792	825
	801,032	787,140
Expenses		
Administration charges	72,480	69,960
Advertising and promotion	-	630
Amortization	12,214	8,273
Building and occupancy	51,342	48,776
Client care	28,276	31,634
Interest on long-term debt	3,973	4,513
Management fees	24,000	24,000
Memberships and affiliation fees	513	1,088
One-time expenses	-	27,686
Professional fees	2,520	1,800
Salaries and benefits	566,848	591,489
Staff training, conference and travel	14,036	2,121
Telephone, postage, office and sundry	15,535	14,017
Vehicle and transportation	885	4,659
	792,622	830,646
Excess (deficiency) of revenues over expenses for the year	\$ 8,410	\$ (43,506)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 22 - Substance Abuse Programs
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 1,283,108	\$ 1,283,108
Ontario Health West - One Time	91,600	-
Solicitor General	18,978	-
	1,393,686	1,283,108
Expenses		
Administration charges	118,360	116,160
Advertising and promotion	27,081	1,062
Amortization	412	-
Building and occupancy	151,130	132,857
Client care	3,757	3,458
Memberships and affiliation fees	17,004	15,150
One-time expenses	89,642	-
Professional fees	3,900	4,800
Salaries and benefits	843,550	926,449
Staff training, conference and travel	15,064	16,729
Telephone, postage, office and sundry	59,294	32,069
	1,329,194	1,248,734
Excess of revenues over expenses for the year	\$ 64,492	\$ 34,374

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 23 - Rapid Access Addiction Medicine
(Unaudited)

For the period ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 77,670	\$ 98,076
Ontario Health West - Digital Front Door	29,825	-
Ontario Health West - One Time	-	13,508
	107,495	111,584
Expenses		
Advertising and promotion	-	265
Client care	218	189
Salaries and benefits	104,304	116,016
Staff training, conference and travel	593	3,575
Telephone, postage, office and sundry	2,757	9,477
	107,872	129,522
Excess of expenses over revenues for the year	\$ (377)	\$ (17,938)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 24 - Addictions Case Management
(Unaudited)

For the period ended March 31	2023	2022
<hr/>		
Revenues		
Ontario Health West	\$ 30,675	\$ 30,675
<hr/>		
Expenses		
Salaries and benefits	37,708	30,675
Staff training, conference and travel	500	-
<hr/>		
	38,208	30,675
<hr/>		
Excess of expenses over revenues for the year	\$ (7,533)	\$ -
<hr/>		

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 25 - Additions Safe Beds
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Canadian Mental Health Association	\$ 80,000	\$ 80,000
Expenses		
Administration charges	8,700	8,700
Building and occupancy	780	-
Memberships and affiliation fees	-	360
Salaries and benefits	69,713	70,010
Staff training, conference and travel	397	170
Telephone, postage, office and sundry	410	760
	<u>80,000</u>	<u>80,000</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 26 - Withdrawal Management
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Brant Community Healthcare System	\$ 949,640	\$ 949,640
Ontario Health West - Temporary Retention Incentive for Nurses	5,644	-
Amortization of deferred contributions	9,203	14,000
	964,487	963,640
Expenses		
Advertising and promotion	8,318	639
Amortization	17,915	23,025
Building and occupancy	57,586	51,666
Client care	20,430	31,770
Interest and bank charges	-	78
Memberships and affiliation fees	4,209	612
Salaries and benefits	829,730	838,755
Staff training, conference and travel	21,649	8,038
Telephone, postage, office and sundry	12,442	17,525
Vehicle and transportation	920	557
	973,199	972,665
Excess of expenses over revenues for the year	\$ (8,712)	\$ (9,025)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 27 - Men's Bed-Based Addictions Treatment
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 909,559	\$ 909,559
Ontario Health West - Temporary Retention Incentive for Nurses	5,000	-
Community Infrastructure Renewal Fund	-	14,604
Less: allocation to deferred revenues	-	(6,860)
Amortization of deferred contributions	1,372	1,372
	915,931	918,675
Expenses		
Administration charges	145,020	145,020
Advertising and promotion	5,000	575
Amortization	1,372	1,372
Building and occupancy	49,074	52,990
Client care	33,269	53,559
Memberships and affiliation fees	2,081	805
One-time expenses	-	7,744
Professional fees	2,435	1,590
Salaries and benefits	665,692	625,447
Staff training, conference and travel	5,257	3,261
Telephone, postage, office and sundry	15,457	18,892
Vehicle and transportation	1,191	243
	925,848	911,498
Excess (deficiency) of revenues over expenses for the year	\$ (9,917)	\$ 7,177

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 28 - Crisis Services
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 1,407,981	\$ 1,407,981
Solicitor General	-	34,570
Public Health Agency of Canada	80,000	70,000
City of Brantford	-	37,363
Ontario Health West - Sessional fees	28,089	21,331
Bell Canada	20,000	-
Amortization of deferred contributions	812	1,160
	1,536,882	1,572,405
Expenses		
Administration charges	138,900	131,220
Advertising and promotion	12,860	1,950
Amortization	29,543	32,053
Building and occupancy	127,787	109,560
Client care	29,398	24,584
Memberships and affiliation fees	9,462	14,492
One-time expenses	5,329	5,311
Professional fees	4,816	2,550
Salaries and benefits	1,120,104	1,182,351
Staff training, conference and travel	20,377	5,803
Telephone, postage, office and sundry	15,827	10,196
Vehicle and transportation	1,595	5,234
	1,515,998	1,525,304
Excess of revenues over expenses for the year	\$ 20,884	\$ 47,101

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 29 - Women's Bed-Based Addictions Treatment
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 998,006	\$ 241,170
Ontario Health West - One Time	-	80,246
Ontario Health West - Temporary Retention Incentive for Nurses	5,000	-
Ministry of Community and Social Services - Dedicated Housing Sup	61,885	-
Amortization of deferred contributions	2,171	-
	1,067,062	321,416
Expenses		
Administration charges	49,140	8,184
Advertising and promotion	5,819	14,901
Amortization	19,860	15,018
Building and occupancy	69,258	28,788
Client care	28,069	9,319
Interest on long-term debt	104	-
Memberships and affiliation fees	691	4,000
One-time expenses	-	76,028
Professional fees	3,000	-
Salaries and benefits	858,367	35,466
Staff training, conference and travel	9,670	32,554
Telephone, postage, office and sundry	12,976	18,651
Vehicle and transportation	2,220	101
	1,059,174	243,010
Excess of revenues over expenses for the year	\$ 7,888	\$ 78,406

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 30 - Youth Crisis
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 146,677	\$ 146,677
Ministry of Children, Community and Social Services - One Time	-	24,896
	146,677	171,573
Expenses		
Administration charges	13,320	13,320
Building and occupancy	11,240	11,100
Memberships and affiliation fees	3,000	780
One-time expenses	-	10,075
Professional fees	420	150
Salaries and benefits	112,691	130,586
Staff training, conference and travel	3,304	2,562
Telephone, postage, office and sundry	2,702	3,000
	146,677	171,573
Excess (deficiency) of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 31 - Youth Crisis Counselling
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Children, Community and Social Services	\$ 121,789	\$ 121,789
Expenses		
Administration charges	11,100	9,780
Building and occupancy	9,221	8,400
Memberships and affiliation fees	1,360	130
Professional fees	420	-
Salaries and benefits	96,801	100,489
Staff training, conference and travel	325	91
Telephone, postage, office and sundry	2,562	2,899
	<u>121,789</u>	<u>121,789</u>
Excess of expenses over revenues for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 32 - Gambling Responsibly
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ontario Health West	\$ 67,404	\$ 67,404
Expenses		
Administration charges	6,120	6,120
Advertising and promotion	500	-
Building and occupancy	5,590	5,100
Professional fees	180	-
Salaries and benefits	53,914	55,388
Staff training, conference and travel	268	440
Telephone, postage, office and sundry	832	356
	<u>67,404</u>	<u>67,404</u>
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 33 - Brant Employment Centre - Employment Services
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Fedcap Canada		
Operating	\$ 1,253,528	\$ 1,253,528
Employment incentives	91,529	82,458
Performance based funds	39,644	14,400
	<u>1,384,701</u>	<u>1,350,386</u>
Expenses		
Administration charges	188,029	188,029
Advertising and promotion	9,423	9,568
Amortization	412	-
Building and occupancy	104,508	149,410
Client services	5,291	5,266
Employment and training incentives	16,426	29,596
Employment and training supports	75,124	52,862
Management fees	8,098	-
Memberships and affiliation fees	1,000	1,500
Professional fees	3,840	2,250
Salaries and benefits	905,302	841,380
Staff training, conference and travel	16,118	11,761
Telephone, postage, office and sundry	49,117	43,869
Vehicle and transportation	367	496
	<u>1,383,055</u>	<u>1,335,987</u>
Excess of revenues over expenses for the year	\$ 1,646	\$ 14,399

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 34 - Brant Employment - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Labour, Immigration, Training and Skills Development		
Operating	\$ 26,104	\$ 26,104
Incentives, individual supports and training	145,788	144,001
	171,892	170,105
Expenses		
Administration charges	3,900	3,916
Advertising and promotion	300	600
Amortization	780	1,115
Building and occupancy	2,076	2,760
Professional fees	120	210
Salaries and benefits	19,243	17,854
Staff training, conference and travel	45	43
Telephone, postage, office and sundry	420	721
Training contribution	145,788	144,001
	172,672	171,220
Excess of expenses over revenues for the year	\$ (780)	\$ (1,115)

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 35 - Brant Employment - Skills Development Fund
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Labour, Immigration, Training and Skills Development		
Operating	\$ 597,575	\$ 850,920
Employment incentives	88,678	47,577
Employment supports	156,685	211,044
	842,938	1,109,541
Expenses		
Administration charges	49,980	114,840
Advertising and promotion	6,655	11,934
Building and occupancy	24,796	34,463
Client services	209,238	344,181
Financial supports & incentives	245,363	258,621
Professional fees	1,200	2,700
Salaries and benefits	285,905	303,501
Staff training, conference and travel	7,901	6,543
Telephone, postage, office and sundry	11,900	32,758
	842,938	1,109,541
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 36 - Brant - Work Readiness and Advancement Program
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Minister of Employment, Workforce Development and Labour		
Operating	\$ 252,266	\$ 251,665
Financial supports & participant costs	282,829	248,799
	535,095	500,464
Expenses		
Building and occupancy	1,204	-
Client services	56	285
Financial supports & participant costs	282,829	248,799
Professional fees	1,200	1,200
Salaries and benefits	247,935	247,177
Staff training, conference and travel	995	927
Telephone, postage, office and sundry	876	2,076
	535,095	500,464
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 37 - Dunnville - Employment Services
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Fedcap Canada		
Operating	\$ 548,084	\$ 548,084
Employment incentives	10,352	19,794
Performance based funding	20,442	4,642
	578,878	572,520
Expenses		
Administration charges	82,200	82,213
Advertising and promotion	4,654	6,173
Building and occupancy	44,711	52,779
Client services	455	975
Employment and training incentives	2,963	8,851
Employment and training supports	7,389	10,943
Management fees	5,251	-
Memberships and affiliation fees	101	75
Professional fees	1,680	3,000
Salaries and benefits	411,338	383,275
Staff training, conference and travel	4,458	6,134
Telephone, postage, office and sundry	13,678	13,459
	578,878	567,877
Excess of revenues over expenses for the year	\$ -	\$ 4,643

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 38 - Caledonia - Employment Services
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Fedcap Canada		
Operating	\$ 308,776	\$ 308,776
Employment incentives	8,700	11,424
Performance based funding	17,881	5,623
	<u>335,357</u>	<u>325,823</u>
Expenses		
Administration charges	46,320	46,320
Advertising and promotion	5,087	6,616
Building and occupancy	46,061	49,148
Client services	257	427
Employment and training incentives	-	1,679
Employment and training supports	8,700	9,745
Management fees	2,750	-
Memberships and affiliation fees	135	156
Professional fees	900	2,796
Salaries and benefits	204,786	184,805
Staff training, conference and travel	6,065	7,421
Telephone, postage, office and sundry	14,296	11,087
	<u>335,357</u>	<u>320,200</u>
Excess of revenues over expenses for the year	\$ -	\$ 5,623

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 39 - Caledonia - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Ministry of Labour, Immigration, Training and Skills Development		
Operating	\$ 13,293	\$ 13,293
Incentives, individual supports and training	75,283	75,266
	88,576	88,559
Expenses		
Administration charges	1,980	1,994
Advertising and promotion	300	600
Building and occupancy	1,720	1,620
Salaries and benefits	8,788	8,275
Staff training, conference and travel	25	24
Telephone, postage, office and sundry	480	780
Training contribution	75,283	75,266
	88,576	88,559
Excess of revenues over expenses for the year	\$ -	\$ -

St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 40 - Murray Street
(Unaudited)

For the year ended March 31	2023
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Revenues	
Rent Revenues	
Residential	\$ 197,640
Commercial	29,660
Parking	3,072
	<hr/>
	230,372
	<hr/>
Expenses	
Building and occupancy	65,418
Interest and bank charges	5,253
Interest on long-term debt	135,805
Management fees	10,862
Professional fees	3,197
Telephone, postage, office and sundry	6,189
	<hr/>
	226,724
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Excess of revenues over expenses for the year	\$ 3,648
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St. Leonard's Community Services Inc.
(o/a St. Leonard's Community Services)
Schedule 41 - Central Administration
(Unaudited)

For the year ended March 31	2023	2022
Revenues		
Allocated Central Administration	\$ 1,258,547	\$ 1,246,676
Donations, interest and sundry	118,604	44,472
Amortization of deferred contributions related to capital assets	1,006	1,047
	<u>1,378,157</u>	<u>1,292,195</u>
Expenses		
Advertising and promotion	14,442	10,820
Amortization	117,366	10,748
Building and occupancy	181,506	239,078
Interest and bank charges	16,667	8,046
Meetings	25,543	23,843
Memberships and affiliation fees	2,322	2,461
Professional fees	276	3,987
Salaries and benefits	835,006	776,886
Staff training, conference and travel	34,489	28,464
Telephone, postage, office and sundry	128,247	107,486
Vehicle and transportation	1,326	2,929
	<u>1,357,190</u>	<u>1,214,748</u>
Excess of revenues over expenses for the year	\$ 20,967	\$ 77,447