

**St. Leonard's Community Services Inc.
o/a SOAR Community Services**

Financial Statements

For the year ended March 31, 2024

**St. Leonard's Community Services Inc.
o/a SOAR Community Services**

For the year ended March 31, 2024

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INDEPENDENT AUDITORS' REPORT

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

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

Basis for Qualified Opinion

In common with many 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, 2024 and 2023, current assets as at March 31, 2024 and 2023, and net assets as at April 1 and March 31 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended March 31, 2023 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 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.

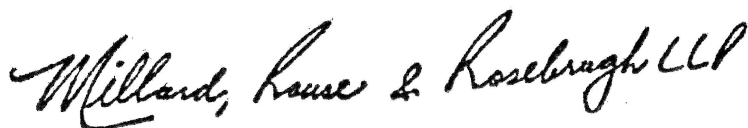
Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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 25, 2024
Brantford, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

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

As at March 31	2024	2023
Assets		
Current		
Cash and bank (Note 3)	1,932,122	1,571,030
Accounts receivable	187,126	97,326
HST recoverable	153,750	113,186
Prepaid expenses	38,959	17,812
	2,311,957	1,799,354
Restricted cash and investments (Note 4)	390,999	376,117
Restricted term deposits (Note 5)	227,749	209,713
Capital assets (Note 6)	4,617,133	4,624,477
	7,547,838	7,009,661
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities (Note 7)	1,609,075	1,426,206
Current portion of long-term debt (Note 8)	59,560	92,254
	1,668,635	1,518,460
Long-term debt (Note 8)	2,455,469	2,490,304
Replacement reserve (Note 5)	227,749	209,713
Deferred contributions related to capital assets (Note 9)	578,611	526,296
	4,930,464	4,744,773
Net assets		
Internally restricted (Note 4)	390,999	376,117
Unrestricted	2,226,375	1,888,771
	2,617,374	2,264,888
	7,547,838	7,009,661

On Behalf of the Board:

_____, Director _____, Director

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

For the year ended March 31	2024	2023
Revenues		
Government funding	16,469,519	14,860,229
Less allocation to deferred revenue (Note 9)	(83,745)	-
Other government agencies	86,393	73,421
Interest and sundry	186,443	180,452
Rental revenue (Schedule 36)	(12,829)	3,648
Amort of deferred contributions related to capital assets (Note 9)	31,430	32,823
	16,677,211	15,150,573
Expenses		
Advertising and promotion	114,886	117,360
Amortization	225,770	235,715
Building and occupancy	1,275,227	1,228,026
Client care	717,567	575,473
Employment incentives and supports	1,098,739	1,066,790
Interest and bank charges	1,547	16,667
Interest on long-term debt	5,447	4,077
Meetings	55,586	48,952
Memberships and affiliation fees	32,624	43,420
One-time expenses	225,501	125,588
Professional fees	50,318	40,523
Salaries and benefits (Note 10)	11,820,316	10,973,609
Staff training, conference and travel	226,587	197,893
Telephone, postage, office and sundry	458,063	443,656
Vehicle and transportation	22,909	20,131
	16,331,088	15,137,880
Excess (Deficiency) of Revenues over Expenses	346,124	12,693

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

For the year ended March 31, 2024	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 376,117	\$ 1,888,771	\$ 2,264,888
Excess (deficiency) of revenue over expenses for the year	-	346,124	346,124
Allocated to replacement reserve (Note 5)	-	(8,520)	(8,520)
Net change in internally restricted assets (Note 4)	<u>14,882</u>	<u>-</u>	<u>14,882</u>
Balance, End of year	<u>\$ 390,999</u>	<u>\$ 2,226,375</u>	<u>\$ 2,617,374</u>

For the year ended March 31, 2023	Internally Restricted	Unrestricted	Total
Balance, Beginning of year	\$ 404,910	\$ 1,884,598	\$ 2,289,508
Excess (deficiency) of revenue over expenses for the year	-	12,693	12,693
Allocated to replacement reserve (Note 5)	-	(8,520)	(8,520)
Net change in internally restricted assets	<u>(28,793)</u>	<u>-</u>	<u>(28,793)</u>
Balance, End of year	<u>\$ 376,117</u>	<u>\$ 1,888,771</u>	<u>\$ 2,264,888</u>

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

For the year ended March 31	2024	2023
Cash flows from operating activities		
Excess (deficiency) of revenues over expenses for the year	\$ 346,124	\$ 12,693
Items not involving cash		
Amortization	225,770	235,715
Amortization of deferred contributions related to capital assets	(31,430)	(32,823)
	540,464	215,585
Changes in non-cash working capital balances		
Accounts receivable	(89,800)	(32,914)
HST recoverable	(40,564)	42,747
Prepaid expenses	(21,147)	67,248
Accounts payable and accrued liabilities	182,869	(81,591)
Sick and termination fund	14,882	(28,793)
	586,703	182,282
Cash flows from (used in) investing activities		
Increase in term deposit	(18,036)	(12,446)
Interest earned on reserve deposit	9,517	3,926
Purchase of capital assets	(218,426)	(3,473,395)
	(226,945)	(3,481,915)
Cash flows from (used in) financing activities		
Repayment of long-term debt	(67,529)	(56,893)
Long-term debt proceeds	-	2,436,418
Increase in deferred contributions	83,745	-
	16,216	2,379,525
Increase (Decrease) in cash during the year	375,974	(920,108)
Cash and bank, beginning of year	1,947,147	2,867,255
Cash and bank, end of year	\$ 2,323,121	\$ 1,947,147
Represented by		
Cash	\$ 1,932,122	\$ 1,571,030
Restricted cash	390,999	376,117
	\$ 2,323,121	\$ 1,947,147

The accompanying notes are an integral part of the financial statements

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)

Notes to the Financial Statements
For the year ended March 31, 2024

1. Nature and Purpose of the Organization

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, 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.

The Organization is a registered charity and, as such is exempt from income tax and may issue income tax receipts to donors.

2. Summary of Significant Accounting Policies

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies.

(a) Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expense is incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can reasonably be estimated and collection is reasonably assured.

(b) Capital Assets

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.

(c) Use of Estimates

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 amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. Actual results could differ from management's best estimates as additional information becomes available in the future.

(d) Harmonized Sales Tax

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.

(e) Contributed Materials and Services

Contributed materials and services which are used in the normal course the Organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution.

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)

Notes to the Financial Statements
For the year ended March 31, 2024

2. Summary of Significant Accounting Policies (cont'd)

(f) 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.

(g) 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 the 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.

(h) 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 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.

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)

Notes to the Financial Statements
For the year ended March 31, 2024

3. 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.

4. 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 \$38,040 and utilized \$23,158. These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

5. 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	2024 Total	2023 Total
Opening Balance	62,418	69,988	77,306	209,712	197,267
Provision for replacement reserves	2,760	2,760	3,000	8,520	8,520
Interest earned on term deposit	2,833	3,176	3,508	9,517	3,926
Closing balance	68,011	75,924	83,814	227,749	209,713

6. Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	810,362	-	810,362	-
Building	5,229,350	1,714,358	5,229,350	1,567,900
Computer equipment	770,776	734,764	728,806	727,895
Furniture and equipment	499,847	393,506	432,447	363,412
Vehicle	480,526	370,507	417,641	338,215
Leasehold improvements	1,504,079	1,464,674	1,457,910	1,454,617
	9,294,940	4,677,809	9,076,516	4,452,039
Net book value		<u>4,617,133</u>		<u>4,624,477</u>

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)

Notes to the Financial Statements
For the year ended March 31, 2024

7. Accounts Payable and Accrued Liabilities	2024	2023
Funders payable (receivable)		
Ontario Health	363,842	377,374
Labour, Immigration, Training and Skills Development	(190,345)	(246,687)
FEDCAP Canada	200,343	178,500
City of Brantford	(127,331)	(49,271)
Other funders	107,746	(13,405)
Trade payables and accruals	1,110,077	1,046,376
Government payroll remittances	118,374	110,006
Other payables	26,369	23,313
Closing Balance	1,609,075	1,426,206

The Organization has a credit card facility with the Bank of Nova Scotia totaling approximately \$150,000. At year end approximately \$65,634 of the facility was utilized.

8. Long Term Liability	2024	2023
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 \$198,472.	129,432	152,678
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 \$3,191,704.	2,366,686	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 \$10,854.	18,911	23,544
Canada Mortgage and Housing Corporation mortgage, 0.54% interest, repayable in blended monthly instalments of \$1,543, was fully repaid by September 1, 2023.	-	9,249
	2,515,029	2,582,558
Less: current portion	59,560	92,254
	2,455,469	2,490,304

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

2025 - 59,560 2026 - 61,902 2027 - 64,583 2028 - 62,703 2029 - 62,805

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)

Notes to the Financial Statements
For the year ended March 31, 2024

9. 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:

	2024	2023
Opening balance	526,296	559,119
Add: Contributed assets	83,745	-
Less: Amounts amortized to revenue	(31,430)	(32,823)
Closing balance	578,611	526,296

10. Pension Plan

The Organization maintains a defined contribution pension plan for qualified personnel. The expense for this plan is \$243,250 (\$235,589 in 2023), and is included in the salaries and employee benefits figure on the Statement of Operations.

11. 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 four years are as follows:

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

12. 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 SOAR Community Services)

Notes to the Financial Statements
For the year ended March 31, 2024

13. Financial Instrument Risk

The Organization has identified the following financial risks:

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.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's exposure to credit risk relates to its accounts receivable. The risk of significant credit loss is considered remote as the receivables are mainly derived and outstanding from government agencies.

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 2023. In 2023, St. Leonard's Community Services Inc. had two 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/2023/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 SOAR Community Services)
Schedule 1 - Cornerstone House
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
City of Brantford	285,048	237,250
Ontario Health West	558,619	523,599
Room and board	18,886	15,739
Miscellaneous	27,022	25,637
Amortization of deferred contributions related to capital assets	10,809	11,202
	900,384	813,427
Expenses		
Administration charges	69,240	69,240
Advertising and promotion	2,238	5,000
Amortization	17,543	18,071
Building and occupancy	66,744	83,381
Client care	35,524	24,970
Memberships and affiliation fees	400	61
One-time expenses	4,885	-
Professional fees	2,700	2,700
Salaries and benefits	692,001	620,487
Staff training, conference and travel	6,131	19,321
Telephone, postage, office and sundry	16,173	16,900
Vehicle and transportation	294	51
	913,873	860,182
Excess (Deficiency) of Revenues over Expenses	(13,489)	(46,755)

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

For the year ended March 31	2024	2023
Revenues		
Ministry of Children, Community and Social Services	387,525	387,525
Ministry of Health	23,244	22,134
Ontario Health	201,190	200,000
Room and board	-	1,759
Amortization of deferred contributions related to capital assets	3,513	3,577
	615,472	614,995
Expenses		
Administration charges	55,380	55,380
Advertising and promotion	-	46
Amortization	4,912	5,034
Building and occupancy	36,480	33,751
Client care	18,709	24,041
Memberships and affiliation fees	100	510
Professional fees	1,200	1,200
Salaries and benefits	475,141	506,789
Staff training, conference and travel	7,864	8,714
Telephone, postage, office and sundry	12,882	9,373
Vehicle and transportation	1,202	756
	613,871	645,594
Excess (Deficiency) of Revenues over Expenses	1,601	(30,599)

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 3 - Supportive Housing
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ontario Health West	248,585	236,745
Miscellaneous revenue	21,047	-
	<u>269,632</u>	<u>236,745</u>
Expenses		
Administration charges	21,480	21,480
Advertising and promotion	1,951	374
Amortization	941	1,103
Building and occupancy	37,297	27,255
Client care	2,502	3,125
Memberships and affiliation fees	-	360
Professional fees	720	720
Salaries and benefits	168,768	191,960
Staff training, conference and travel	4,747	2,988
Telephone, postage, office and sundry	7,936	8,311
Vehicle and transportation	4,282	332
	<u>250,624</u>	<u>258,008</u>
Excess (Deficiency) of Revenues over Expenses	19,009	(21,263)

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 4 - Ministry of Health Rent Supplements
(Unaudited)

For the year ended March 31	2024	2023
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Revenues		
Ministry of Health and Long-Term Care	111,078	111,078
	<hr/>	
Expenses		
Client expenses	13,442	13,794
Rent supplements	97,636	100,595
	<hr/>	
	111,078	114,389
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	(3,311)
<hr/>		

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

For the year ended March 31	2024	2023
Revenues		
City of Brantford		
Rent Supplements	32,541.65	30,539.07
Youth Supportive Housing Rent Supplements	177,761	185,000
Youth Supportive Housing Operating	63,744	75,000
	<u>274,047</u>	<u>290,539</u>
Expenses		
Administration	6,780	6,780
Building and occupancy	780	780
Professional fees	180	180
Rent Supplements - City of Brantford	32,542	30,539
Rent Supplements - Youth Supportive Housing	177,761	186,740
Salaries and benefits	54,258	64,392
Staff training, conference and travel	254	579
Telephone, postage, office and sundry	1,492	549
	<u>274,047</u>	<u>290,539</u>
Excess (Deficiency) of Revenues over Expenses	-	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 6 - Brantford Downtown Outreach Team
(Unaudited)

For the year ended March 31	2024	2023
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Revenues		
Health Canada	371,955	436,109
Ontario Health West - One time	10,000	-
	<hr/>	<hr/>
	381,955	436,109
Expenses		
Administration charges	12,600	12,600
Building and occupancy	6,618	8,106
Client care	98,949	38,286
Salaries and benefits	252,954	353,681
Staff training, conference and travel	3,428	12,046
Telephone, postage, office and sundry	3,796	5,023
Vehicle and transportation	3,609	6,367
	<hr/>	<hr/>
	381,955	436,109
	<hr/>	<hr/>
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 7 - Extrajudicial Measures-Extrajudicial Sanctions
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Children, Community and Social Services	61,708	61,708
Expenses		
Administration charges	5,640	5,580
Building and occupancy	814	2,388
Client care	1,740	128
Professional fees	-	180
Salaries and benefits	180	51,976
Staff training, conference and travel	51,359	336
Telephone, postage, office and sundry	1,000	923
Vehicle and transportation	1,789	197
	62,522	61,708
Excess (Deficiency) of Revenues over Expenses	(814)	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 8 - Youth Support Program
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ministry of Children, Community and Social Services	69,735	53,635
	<hr/>	
Expenses		
Administration charges	4,920	4,920
Building and occupancy	2,460	2,460
Client care (recovered)	(129)	(429)
Professional fees	180	180
Salaries and benefits	61,272	44,933
Staff training, conference and travel	239	571
Telephone, postage, office and sundry	793	1,000
	<hr/> 69,735 <hr/>	<hr/> 53,635 <hr/>
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 9 - Attendance Centre
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Children, Community and Social Services	334,750	350,850
Ministry of Children, Community and Social Services - one time	-	30,567
Amortization of deferred contributions	1,965	1,978
	<u>336,715</u>	<u>383,395</u>
Expenses (recoveries)		
Administration charges	31,920	31,920
Advertising and promotion	7,630	4,500
Amortization	10,072	10,072
Building and occupancy	44,491	47,369
Client care	4,234	1,341
Memberships and affiliation fees	-	360
One-time expenses	-	30,567
Professional fees	1,080	1,080
Salaries and benefits	202,323	224,595
Staff training, conference and travel	8,865	8,156
Telephone, postage, office and sundry	19,940	25,340
Vehicle and transportation	5,580	3,646
	<u>336,134</u>	<u>388,946</u>
Excess (Deficiency) of Revenues over Expenses	581	(5,551)

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 10 - Youth Mental Health Court Worker
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ministry of Children, Community and Social Services	85,000	85,000
	<hr/>	
Expenses		
Administration charges	7,740	7,680
Building and occupancy	4,080	4,339
Memberships and affiliation fees	-	250
Professional fees	300	300
Salaries and benefits	70,758	70,937
Staff training, conference and travel	602	915
Telephone, postage, office and sundry	1,520	580
	<hr/>	<hr/>
	85,000	85,000
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 11 - Youth Justice Family Worker
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Children, Community and Social Services	68,000	68,000
Amortization of deferred contributions	497	710
	<u>68,497</u>	<u>68,710</u>
Expenses (recoveries)		
Administration charges	6,240	6,180
Amortization	710	710
Building and occupancy	3,240	3,240
Client care	-	95
Professional fees	180	180
Salaries and benefits	56,864	57,629
Staff training, conference and travel	346	337
Telephone, postage, office and sundry	1,130	106
Vehicle and transportation	-	233
	<u>68,710</u>	<u>68,710</u>
Excess (Deficiency) of Revenues over Expenses	(213)	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 12 - Back On Track
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Centre for Addiction & Mental Health	86,393	73,421
	<hr/>	
Expenses		
Administration charges	6,540	5,700
Building and occupancy	3,000	3,000
Client care	42	200
Professional fees	180	180
Salaries and benefits	57,512	42,269
Staff training, conference and travel	116	285
Telephone, postage, office and sundry	957	1,382
	<hr/> 68,347	<hr/> 53,016
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	18,046	20,405
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 13 - Bail Supervision
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ministry of the Attorney General	425,516	425,516
	<hr/>	
Expenses		
Administration charges	38,700	38,700
Advertising and promotion	-	7,000
Amortization	852	852
Building and occupancy	16,440	36,973
Client care	144	6,187
Memberships and affiliation fees	2,900	-
Professional fees	1,320	6,177
Salaries and benefits	350,457	310,797
Staff training, conference and travel	3,243	3,735
Telephone, postage, office and sundry	12,313	15,947
	<hr/> 426,368 <hr/>	<hr/> 426,368 <hr/>
Excess (Deficiency) of Revenues over Expenses	(852)	(852)
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 14 - Direct Accountability Program
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ministry of the Attorney General	50,000	50,000
	<hr/>	
Expenses		
Administration charges	4,500	4,500
Building and occupancy	2,160	2,160
Client care	90	-
Professional fees	120	120
Salaries and benefits	41,001	42,262
Staff training, conference and travel	537	809
Telephone, postage, office and sundry	1,576	105
Vehicle and transportation	-	44
	<hr/>	<hr/>
	49,983	50,000
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	17	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 15 - Adult Community Service Order
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ministry of Community Safety & Correctional Services	31,017	37,200
	<hr/>	
Expenses		
Administration charges	2,760	3,420
Building and occupancy	-	1,800
Professional fees	-	120
Salaries and benefits	28,207	31,180
Staff training, conference and travel	50	442
Telephone, postage, office and sundry	-	238
	<hr/>	<hr/>
	31,017	37,200
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 16 - Case Management
(Unaudited)

For the year ended March 31	2024	2023
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Revenues		
Ontario Health West	101,397	96,567
	<hr/>	
Expenses		
Administration charges	8,820	8,820
Building and occupancy	4,680	4,680
Client care	70	-
Professional fees	300	300
Salaries and benefits	86,475	81,998
Staff training, conference and travel	143	531
Telephone, postage, office and sundry	908	238
	<hr/>	<hr/>
	101,397	96,567
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 17 - Peter Willis Residence
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Correctional Services of Canada	763,357	529,648
Ontario Health West	216,841	206,511
Ministry of Community and Social Services - Dedicated Housing Support	64,081	64,081
Amortization of deferred contributions related to capital assets	760	792
	<u>1,045,039</u>	<u>801,032</u>
Expenses		
Administration charges	76,020	72,480
Amortization	12,246	12,214
Building and occupancy	137,196	51,342
Client care	38,614	28,276
Interest on long-term debt	3,421	3,973
Management fees	86,040	24,000
Memberships and affiliation fees	103	513
Professional fees	2,520	2,520
Salaries and benefits	639,698	566,848
Staff training, conference and travel	11,459	14,036
Telephone, postage, office and sundry	16,379	15,535
Vehicle and transportation	606	885
	<u>1,024,303</u>	<u>792,622</u>
Excess (Deficiency) of Revenues over Expenses	<u>20,736</u>	<u>8,410</u>

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 18 - Substance Abuse Programs
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ontario Health West	1,347,288	1,283,108
Ontario Health West - One Time	-	91,600
Brant United Way	59,562	-
Solicitor General	41,967	18,978
	<u>1,448,817</u>	<u>1,393,686</u>
Expenses		
Administration charges	124,651	118,360
Advertising and promotion	6,205	27,081
Amortization	412	412
Building and occupancy	183,799	151,130
Client care	7,043	3,757
Memberships and affiliation fees	15,885	17,004
One-time expenses	1,297	89,642
Professional fees	3,900	3,900
Salaries and benefits	1,001,752	843,550
Staff training, conference and travel	47,928	15,064
Telephone, postage, office and sundry	54,063	59,292
	<u>1,446,936</u>	<u>1,329,194</u>
Excess (Deficiency) of Revenues over Expenses	1,881	64,492

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 19 - Rapid Access Addiction Medicine
(Unaudited)

For the period ended March 31	2024	2023
Revenues		
Ontario Health West	81,560	77,670
Ontario Health West - Digital Front Door	-	29,825
	<u>81,560</u>	<u>107,495</u>
Expenses		
Administration charges	3,720	-
Building and occupancy	297	-
Client care	139	218
Salaries and benefits	57,480	104,304
Staff training, conference and travel	584	593
Telephone, postage, office and sundry	3,128	2,757
	<u>65,347</u>	<u>107,872</u>
Excess (Deficiency) of Revenues over Expenses	16,213	(377)

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

For the period ended March 31	2024	2023
<hr/>		
Revenues		
Ontario Health West	32,205	30,675
	<hr/>	
Expenses		
Salaries and benefits	23,972	37,708
Staff training, conference and travel	501	500
Telephone, postage, office and sundry	650	-
	25,122	38,208
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	7,083	(7,533)
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 21 - Addictions Safe Beds
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Canadian Mental Health Association	84,000	80,000
	<hr/>	
Expenses		
Administration charges	8,700	8,700
Building and occupancy	780	780
Salaries and benefits	72,310	69,713
Staff training, conference and travel	986	397
Telephone, postage, office and sundry	1,224	410
	<hr/>	<hr/>
	84,000	80,000
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 22 - Withdrawal Management
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Brant Community Healthcare System	1,080,034	949,640
Ontario Health West - Temporary Retention Incentive for Nurses	-	5,644
Amortization of deferred contributions	8,897	9,203
	<u>1,088,931</u>	<u>964,487</u>
Expenses		
Advertising and promotion	1,089	8,318
Amortization	17,399	17,915
Building and occupancy	52,923	57,586
Client care	33,889	20,430
Memberships and affiliation fees	2,167	4,209
Salaries and benefits	955,806	829,730
Staff training, conference and travel	10,873	21,649
Telephone, postage, office and sundry	21,885	12,442
Vehicle and transportation	1,400	920
	<u>1,097,433</u>	<u>973,200</u>
Excess (Deficiency) of Revenues over Expenses	(8,502)	(8,712)

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 23 - Men's Bed-Based Addictions Treatment
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ontario Health West	955,059	909,559
Ontario Health West - Temporary Retention Incentive for Nurses	-	5,000
Ontario Health West - one time	23,281	-
Amortization of deferred contributions	1,372	1,372
	<u>979,712</u>	<u>915,931</u>
Expenses		
Administration charges	145,020	145,020
Advertising and promotion	-	5,000
Amortization	1,372	1,372
Building and occupancy	49,522	49,074
Client care	36,529	33,269
Memberships and affiliation fees	2,260	2,081
One-time expenses	27,354	-
Professional fees	-	2,435
Salaries and benefits	706,036	665,692
Staff training, conference and travel	3,745	5,257
Telephone, postage, office and sundry	7,575	15,457
Vehicle and transportation	298	1,191
	<u>979,712</u>	<u>925,848</u>
Excess (Deficiency) of Revenues over Expenses	-	(9,917)

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 24 - Crisis Services
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ontario Health West	1,559,033	1,407,981
Public Health Agency of Canada	-	80,000
City of Brantford	16,511	-
Ontario Health West - Sessional fees	49,395	28,089
Bell Canada	-	20,000
Amortization of deferred contributions	568	812
	1,625,508	1,536,882
Expenses		
Administration charges	131,520	138,900
Advertising and promotion	6,185	12,860
Amortization	5,856	29,543
Building and occupancy	148,975	127,787
Client care	50,407	29,398
Memberships and affiliation fees	4,970	9,462
One-time expenses	6,051	5,329
Professional fees	4,320	4,816
Salaries and benefits	1,205,425	1,120,104
Staff training, conference and travel	18,216	20,377
Telephone, postage, office and sundry	24,074	15,827
Vehicle and transportation	1,964	1,595
	1,607,963	1,515,998
Excess (Deficiency) of Revenues over Expenses	17,545	20,884

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 25 - Women's Bed-Based Addictions Treatment
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ontario Health West	1,047,936	998,006
Ontario Health West - Temporary Retention Incentive for Nurses	-	5,000
Ministry of Community and Social Services - Dedicated Housing Support	52,876	61,885
Amortization of deferred contributions	2,084	2,171
	<u>1,102,896</u>	<u>1,067,062</u>
Expenses		
Administration charges	49,140	49,140
Advertising and promotion	15,335	5,819
Amortization	19,628	19,860
Building and occupancy	48,135	69,258
Client care	33,967	28,069
Interest on long-term debt	2,026	104
Memberships and affiliation fees	1,107	691
Professional fees	3,000	3,000
Salaries and benefits	893,848	858,367
Staff training, conference and travel	10,446	9,670
Telephone, postage, office and sundry	29,278	12,976
Vehicle and transportation	467	2,220
	<u>1,106,377</u>	<u>1,059,174</u>
Excess (Deficiency) of Revenues over Expenses	(3,481)	7,888

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 26 - Youth Crisis
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Children, Community and Social Services	154,047	146,677
Ministry of Children, Community and Social Services - One Time	1,850	-
	<u>155,897</u>	<u>146,677</u>
Expenses		
Administration charges	13,320	13,320
Building and occupancy	11,828	11,240
Memberships and affiliation fees	-	3,000
Professional fees	420	420
Salaries and benefits	126,504	112,691
Staff training, conference and travel	1,120	3,304
Telephone, postage, office and sundry	2,706	2,702
	<u>155,897</u>	<u>146,677</u>
Excess (Deficiency) of Revenues over Expenses	-	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 27 - Youth Crisis Counselling
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ministry of Children, Community and Social Services	127,909	121,789
	<hr/>	
Expenses		
Administration charges	11,100	11,100
Building and occupancy	9,705	9,221
Memberships and affiliation fees	400	1,360
Professional fees	420	420
Salaries and benefits	103,199	96,801
Staff training, conference and travel	770	325
Telephone, postage, office and sundry	2,315	2,562
	<hr/>	<hr/>
	127,909	121,789
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

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

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Ontario Health West	70,804	67,404
	<hr/>	
Expenses		
Administration charges	6,120	6,120
Advertising and promotion	-	500
Building and occupancy	5,884	5,590
Professional fees	180	180
Salaries and benefits	56,697	53,914
Staff training, conference and travel	72	268
Telephone, postage, office and sundry	1,852	832
	<hr/>	<hr/>
	70,804	67,404
	<hr/>	
Excess (Deficiency) of Revenues over Expenses	-	-
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 29 - Brant Employment Centre - Employment Services
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Fedcap Canada		
Operating	1,253,528	1,253,528
Employment incentives	133,794	91,529
Performance based funds	245,005	39,644
	<u>1,632,327</u>	<u>1,384,701</u>
Expenses		
Administration charges	188,030	188,029
Advertising and promotion	8,203	9,423
Amortization	412	412
Building and occupancy	86,968	104,508
Client services	4,188	5,291
Employment and training incentives	6,084	16,426
Employment and training supports	127,730	75,124
Management fees	-	8,098
Memberships and affiliation fees	500	1,000
Professional fees	3,600	3,840
Salaries and benefits	975,717	905,302
Staff training, conference and travel	12,986	16,118
Telephone, postage, office and sundry	41,154	49,117
Vehicle and transportation	1,173	367
	<u>1,456,745</u>	<u>1,383,055</u>
Excess (Deficiency) of Revenues over Expenses	<u>175,582</u>	<u>1,646</u>

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 30 - Brant Employment - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Labour, Immigration, Training and Skills Development		
Operating	26,104	26,104
Incentives, individual supports and training	146,370	145,788
	<u>172,474</u>	<u>171,892</u>
Expenses		
Administration charges	3,900	3,900
Advertising and promotion	300	300
Amortization	780	780
Building and occupancy	2,160	2,076
Professional fees	120	120
Salaries and benefits	19,430	19,243
Staff training, conference and travel	34	45
Telephone, postage, office and sundry	161	420
Training contribution	146,370	145,788
	<u>173,254</u>	<u>172,672</u>
Excess (Deficiency) of Revenues over Expenses	(780)	(780)

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 31 - Brant Employment - Skills Development Fund
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Labour, Immigration, Training and Skills Development		
Operating	751,282	597,575
Employment incentives	75,812	88,678
Employment supports	166,519	156,685
	<u>993,614</u>	<u>842,938</u>
Expenses		
Administration charges	60,960	49,980
Advertising and promotion	7,128	6,655
Building and occupancy	36,881	24,796
Client services	225,573	209,238
Financial supports & incentives	241,594	245,363
Professional fees	3,525	1,200
Salaries and benefits	388,238	285,905
Staff training, conference and travel	12,602	7,901
Telephone, postage, office and sundry	19,711	11,900
	<u>996,214</u>	<u>842,938</u>
Excess (Deficiency) of Revenues over Expenses	(2,600)	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 32 - Brant - Work Readiness and Advancement Program
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Minister of Employment, Workforce Development and Labour		
Operating	259,753	252,266
Financial supports & participant costs	251,352	282,829
	<u>511,105</u>	<u>535,095</u>
Expenses		
Building and occupancy	2,681	1,204
Client services	-	56
Financial supports & participant costs	251,352	282,829
Professional fees	1,199	1,200
Salaries and benefits	254,812	247,935
Staff training, conference and travel	18	995
Telephone, postage, office and sundry	1,043	876
	<u>511,105</u>	<u>535,095</u>
Excess (Deficiency) of Revenues over Expenses	-	-

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

For the year ended March 31	2024	2023
Revenues		
Fedcap Canada		
Operating	548,084	548,084
Employment incentives	13,193	10,352
Performance based funding	67,594	20,442
	<u>628,871</u>	<u>578,878</u>
Expenses		
Administration charges	82,200	82,200
Advertising and promotion	860	4,654
Building and occupancy	51,036	44,711
Client services	563	455
Employment and training incentives	-	2,963
Employment and training supports	13,193	7,389
Management fees	-	5,251
Memberships and affiliation fees	86	101
Professional fees	1,680	1,680
Salaries and benefits	421,272	411,338
Staff training, conference and travel	4,846	4,458
Telephone, postage, office and sundry	18,140	13,678
	<u>593,877</u>	<u>578,878</u>
Excess (Deficiency) of Revenues over Expenses	34,994	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 34 - Caledonia - Employment Services
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Fedcap Canada		
Operating	308,776	308,776
Employment incentives	13,119	8,700
Performance based funding	69,567	17,881
	<u>391,463</u>	<u>335,357</u>
Expenses		
Administration charges	46,320	46,320
Advertising and promotion	3,092	5,087
Building and occupancy	53,160	46,061
Client services	571	257
Employment and training supports	13,119	8,700
Management fees	-	2,750
Memberships and affiliation fees	175	135
Professional fees	900	900
Salaries and benefits	227,355	204,786
Staff training, conference and travel	6,554	6,065
Telephone, postage, office and sundry	9,551	14,296
	<u>360,797</u>	<u>335,357</u>
Excess (Deficiency) of Revenues over Expenses	30,666	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 35 - Caledonia - Canada-Ontario Job Grant
(Unaudited)

For the year ended March 31	2024	2023
Revenues		
Ministry of Labour, Immigration, Training and Skills Development		
Operating	13,293	13,293
Incentives, individual supports and training	69,054	75,283
	<u>82,347</u>	<u>88,576</u>
Expenses		
Administration charges	1,980	1,980
Advertising and promotion	300	300
Building and occupancy	1,740	1,720
Salaries and benefits	8,575	8,788
Staff training, conference and travel	10	25
Telephone, postage, office and sundry	688	480
Training contribution	69,054	75,283
	<u>82,347</u>	<u>88,576</u>
Excess (Deficiency) of Revenues over Expenses	-	-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 36 - Murray Street
(Unaudited)

For the year ended March 31	2024	2023
<hr/>		
Revenues		
Rent Revenues		
Residential	174,833	197,640
Commercial	27,580	29,660
Parking	671	3,072
	<hr/> 203,084	<hr/> 230,372
<hr/>		
Expenses		
Administration charges	3,000	-
Building and occupancy	93,402	65,418
Interest and bank charges	-	5,253
Interest on long-term debt	103,470	135,805
Management fees	13,616	10,862
Professional fees	2,206	3,197
Telephone, postage, office and sundry	218	6,189
	<hr/> 215,913	<hr/> 226,724
<hr/>		
Excess (Deficiency) of Revenues over Expenses	(12,829)	3,648
<hr/>		

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 37 - Brant - Ontario Disability Support Program
(Unaudited)

For the year ended March 31

2024

Revenues

Fedcap Canada	
Operating	90,000
Employment incentives	8,352
Performance based funding	1,004
	<u>99,356</u>

Expenses

Administration charges	12,480
Advertising and promotion	420
Building and occupancy	7,440
Client care	300
Employment incentives	8,352
Professional fees	240
Salaries and benefits	66,366
Staff training	1,918
Telephone	1,840
	<u>99,356</u>

Excess (Deficiency) of Revenues over Expenses

-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 38 - Centre for Addiction and Mental Health
(Unaudited)

For the year ended March 31	2024
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Revenues

CAMH-Health Canada	
Operating	76,573

Expenses

One-time expenses	9,843
Salaries and benefits	66,730
	76,573

Excess (Deficiency) of Revenues over Expenses	-
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St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 39 - Housing Resource Centre
(Unaudited)

For the year ended March 31

2024

Revenues

City of Brantford

HRC	122,813
Allocation to deferred contributions	(49,173)
Housing Stability	24,251
	<u>97,890</u>

Expenses

Advertising and promotion	2,500
Building and occupancy	24,251
Client care	865
One-time expenses	27,031
Salaries and benefits	37,197
Staff training	283
Telephone, postage, office and sundry	5,763
	<u>97,890</u>

Excess (Deficiency) of Revenues over Expenses

-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 40 - Emergency Housing
(Unaudited)

For the year ended March 31

2024

Revenues

City of Brantford

Emergency Housing 160,095

Allocation to deferred contributions (34,572)

125,523

Expenses

Advertising and promotion 3,000

Building and occupancy 41

Client care 1,965

One-time expenses 53,831

Salaries and benefits 66,173

Staff training 69

Telephone, postage, office and sundry 444

125,523

Excess (Deficiency) of Revenues over Expenses

-

St. Leonard's Community Services Inc.
(o/a SOAR Community Services)
Schedule 41 - Central Administration
(Unaudited)

For the year ended March 31	2024	2023
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Revenues		
Allocated Central Administration	1,337,481	1,258,547
Donations, interest and sundry	147,215	118,604
Amortization of deferred contributions related to capital assets	965	1,006
	<hr/>	<hr/>
	1,485,662	1,378,157
Expenses		
Advertising and promotion	48,418	14,442
Amortization	131,821	117,366
Building and occupancy	217,512	181,506
Interest and bank charges	1,547	16,667
Meetings	51,240	25,543
Memberships and affiliation fees	1,571	2,322
One-time expenses	500	-
Professional fees	15,654	276
Salaries and benefits	796,372	835,006
Staff training, conference and travel	47,076	34,489
Telephone, postage, office and sundry	126,187	128,247
Vehicle and transportation	2,034	1,326
	<hr/>	<hr/>
	1,439,932	1,357,190
Excess (Deficiency) of Revenues over Expenses	45,729	20,967
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