

**Algonquin Child and Family Services (o/a  
Hands TheFamilyHelpNetwork.ca)  
Financial Statements  
For the year ended March 31, 2024**

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Financial Statements**  
For the year ended March 31, 2024

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## Independent Auditor's Report

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**To the Board of Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**

### Opinion

We have audited the financial statements of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca), which comprise the statement of financial position as at March 31, 2024, the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the audit financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) as at March 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with the reporting provisions established by the Ministry of Children, Community and Social Services (MCCSS) and Ministry of Health (MOH) as described in Note 1.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) 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.

### Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) to comply with the reporting provisions established by the Ministry of Children, Community and Social Services (MCCSS) and Ministry of Health (MOH) referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) and the MCCSS/MOH should not be used by parties other than the Directors of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) and the MCCSS.

## **Other Information**

Management is responsible for the other information. The other information comprises of the unaudited schedules of program specific revenues and expenses. 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 of information obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Unaudited Supplementary Financial Information prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the reporting provisions established by the MCCSS/MOH, 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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'s financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'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 Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario  
June 19, 2024

**Algonquin Child and Family Services (o/a  
Hands TheFamilyHelpNetwork.ca)  
Statement of Financial Position**

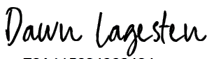
March 31	2024	2023
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 5,534,523	\$ 5,280,186
Investments (Note 3)	273,177	270,782
Accounts receivable (Note 4)	599,741	802,741
Prepaid expenses	105,255	-
	<u>6,512,696</u>	<u>6,353,709</u>
Property acquisition costs (Note 5)	<u>1,694,424</u>	<u>1,984,857</u>
	<u>\$ 8,207,120</u>	<u>\$ 8,338,566</u>


**Liabilities and Net Assets**

<b>Current</b>		
Accounts payable and accrued liabilities (Note 6)	2,653,231	1,772,893
Due to funding Ministries (Note 7)	2,060,969	3,563,332
Current portion of long-term debt (Note 8)	53,382	74,009
Deferred revenue (Note 10)	279,676	214,366
	<u>5,047,258</u>	<u>5,624,600</u>
Long-term debt (Note 8)	<u>512,636</u>	<u>782,442</u>
	<u>5,559,894</u>	<u>6,407,042</u>
<b>Net Assets</b>		
Internally restricted - Invested in Capital Assets	246,000	246,000
Unrestricted	<u>2,401,226</u>	<u>1,685,524</u>
	<u>2,647,226</u>	<u>1,931,524</u>
	<u>\$ 8,207,120</u>	<u>\$ 8,338,566</u>

**Commitments (Note 11)**

On behalf of the Board:

DocuSigned by:  
  
 \_\_\_\_\_ Director  
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 \_\_\_\_\_ Director  
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The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Operations**

<b>For the year ended March 31</b>	2024 Budget	2024 Actual	2023 Actual
<b>Revenues</b>			
MCCSS - operating revenue	\$ 11,776,896	\$ 11,669,761	\$ 14,737,833
MCCSS - one time	1,709,409	4,551,185	3,678,055
Ministry of Health - operating revenue	6,947,373	6,947,373	6,616,473
Ministry of Health - one-time	70,000	684,100	301,500
Ministry of the Attorney General	75,000	82,800	75,000
Health Canada	234,160	234,160	234,160
Department of Justice Canada	-	-	110,000
Client fees and other revenue	-	1,491,610	1,420,885
Net charitable donations and fundraising	-	32,794	53,692
Deferred revenue, beginning of year (Note 10)	-	214,366	327,347
Deferred revenue, end of year (Note 10)	-	(279,676)	(214,366)
	<b>20,812,838</b>	<b>25,628,473</b>	<b>27,340,579</b>
<b>Expenses</b>			
Salaries	12,680,917	11,983,253	12,854,185
Benefits	2,536,041	2,165,926	2,221,237
Transportation	661,753	269,079	249,288
Communication	345,533	315,193	334,229
Staff training	329,996	248,230	242,939
Advertising and promotion	178,855	76,101	89,627
Professional/Contracted-out services	515,741	3,119,717	3,239,408
Purchased client services	650,515	757,738	1,464,206
Insurance	50,022	75,562	60,631
Other services	96,939	152,054	127,244
Supplies and equipment	758,077	821,670	747,712
Transfer payments to clients/agencies	970,769	3,403,906	3,143,272
One-time expenses	-	133,536	231,500
Pandemic expenses	-	-	197,866
Other programs	5,000	5,000	5,000
Building occupancy	1,099,402	1,558,642	1,140,648
HST	(66,722)	(315,650)	(294,630)
	<b>20,812,838</b>	<b>24,769,957</b>	<b>26,054,362</b>
<b>Excess of revenues over expenses before item below</b>	-	<b>858,516</b>	<b>1,286,217</b>
Due to funding Ministries	-	(142,814)	(584,261)
<b>Excess of revenues over expenses for the year</b>	<b>\$ -</b>	<b>\$ 715,702</b>	<b>\$ 701,956</b>

The accompanying notes are an integral part of these financial statements.

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Changes in Net Assets**

<b>For the year ended March 31</b>	<b>2024</b>	<b>2023</b>
<b>Unrestricted Net Assets, beginning of year</b>	<b>\$ 1,685,524</b>	<b>\$ 983,568</b>
Excess of revenues over expenses	<u>715,702</u>	<u>701,956</u>
<b>Unrestricted Net Assets, end of year</b>	<b>\$ 2,401,226</b>	<b>\$ 1,685,524</b>
<b>Invested in Capital Assets, beginning of year</b>	<b>\$ 246,000</b>	<b>\$ 246,000</b>
Change during the year	<u>-</u>	<u>-</u>
<b>Invested in Capital Assets, end of year</b>	<b>\$ 246,000</b>	<b>\$ 246,000</b>

The accompanying notes are an integral part of these financial statements.



**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2024</b>	<b>2023</b>
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess of revenues over expenses for the year	\$ 715,702	\$ 701,956
Items not involving cash		
Amortization of property acquisition costs	290,433	98,492
Changes in non-cash working capital balances		
Short-term investments	(2,395)	371
Accounts receivable	203,000	(320,083)
Prepaid expenses	(105,255)	-
Accounts payable and accrued liabilities	880,338	(564,584)
Due to funding Ministries	(1,502,363)	(172,097)
Deferred revenue	65,310	(107,255)
	<u>544,770</u>	<u>(363,200)</u>
<b>Investing and Financing activities</b>		
Repayment of long-term debt	<u>(290,433)</u>	<u>(98,492)</u>
<b>Increase (decrease) in cash and cash equivalents during the year</b>	<b>254,337</b>	<b>(461,692)</b>
<b>Cash and cash equivalents, beginning of year</b>	<u><b>5,280,186</b></u>	<u><b>5,741,878</b></u>
<b>Cash and cash equivalents, end of year</b>	<u><b>\$ 5,534,523</b></u>	<u><b>\$ 5,280,186</b></u>

The accompanying notes are an integral part of these financial statements.

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# Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) Notes to Financial Statements

March 31, 2024

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## 1. Summary of Significant Accounting Policies

### Nature and Purpose of Organization

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca) ("the organization") is a non-profit organization created by Letters Patent on July 21, 2000 in the jurisdiction of the Province of Ontario. The organization began operating under funding contracts with the Ministry of Children, Community and Social Services (MCCSS) and Ministry of Health (MOH) on April 1, 2001 replacing the former organizations Nipissing Children's Mental Health Services and the District of Parry Sound Child and Family Centre. Its principal activities consist of providing multidisciplinary services to children, adolescents and developmentally challenged individuals and their families in the Districts of Nipissing, Muskoka and Parry Sound.

The organization is a registered charity under the Income Tax Act and as such is not subject to Canadian Income Taxes.

### Basis of Accounting

These financial statements have been prepared by the organization in accordance with accounting principles prescribed by the MCCSS/MOH and are considered appropriate for not-for-profit entities of this nature. These principles are consistent with those used in prior years. The basis of accounting used in these financial statements may materially differ from Canadian accounting standards for not-for-profit organizations as described in the following:

#### i) Modified Accrual

The organization utilizes the modified accrual basis of accounting. This method provides for short-term accruals (within 30 days of year end) of revenue and expenses. Expenses paid once a year are expensed in the period paid, without provision for prepaid expenses. Accordingly, no provision has been made herein for prepaid expenses, wage costs due to accrued vacation pay, sick leave or pending wage settlements.

Expenses for vacations earned but not yet taken are not accrued in the accounts. The unrecorded vacation pay liability at March 31, 2024 is \$625,562 (2023 - \$547,840).

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**1. Summary of Significant Accounting Policies (continued)**

**Basis of Accounting (continued)**

**ii) Capital Assets** Items of a capital nature, with the exception of land and buildings that are financed, are recorded as expenses in the year of acquisition. The costs of certain capital assets that are purchased with external debt (capital loans or mortgage financing) are expensed in the fiscal year the capital loans or mortgage payments are repaid with Ministry approval.

**iii) Revenue Recognition** Contributions received for the acquisition of items of a capital nature are recorded as revenue in the year the related asset is acquired.

Except as noted above, the organization's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), which is one of the financial reporting frameworks in Canadian generally accepted accounting principles.

**Pension Plan** The organization maintains a defined contribution pension plan for its employees with more than one year of service.

**Revenue Recognition** Revenue is based on amounts approved by the MCCSS. Funding received which pertains to prior periods as well as any repayment of excess funding is adjusted through net assets or through an accrual to the Ministry of Children, Community and Social Services.

**Deferred Revenue** Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year and represents the unexpended portion of that funding.

**Financial Instruments** Financial instruments are recorded at fair value when acquired or issued. The organization's financial assets consist of cash and cash equivalents, short-term investments and accounts receivable. In subsequent periods they are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**1. Summary of Significant Accounting Policies (continued)**

**Use of Estimates**

The preparation of the financial statements in conformity with the reporting provisions established by the Ministry of Children, Community, and Social Services and Ministry of Health requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Estimates are used when determining year-end accruals. Actual results could differ those estimated.

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**2. Financial Instruments**

**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 is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic conditions. The organization's financial instruments that are exposed to concentrations of credit risk relate primarily to cash and cash equivalents and accounts receivable. The organization's cash and cash equivalents are all held at a single major financial institution. The organization maintains cash and cash equivalents in excess of federally insured limits and is therefore exposed to credit risk from this concentration of cash and cash equivalents.

**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 organization 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 long-term debt.

**Interest Rate Risk**

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect future term loan repayments.

There have been no significant changes to the organization's financial instrument risk exposure from the prior year.

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**3. Investments**

	2024	2023
Cash and guaranteed investment certificate (i)	\$ 250,731	\$ 250,000
Mutual funds (ii)	22,446	20,782
	\$ 273,177	\$ 270,782

(i) Guaranteed investment certificate yields an interest rate of 4.95% and matures April 27, 2024.

(ii) The organization's investments are made up of mutual funds recorded at fair value.

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**4. Accounts Receivable**

	2024	2023
Province of Ontario	\$ 7,800	\$ 193,325
Sales tax recoverable	328,012	374,324
Federal government	23,416	11,000
Employee computer/education plan	23,368	60,963
Client fees (i)	217,145	163,129
	\$ 599,741	\$ 802,741

(i) Client fees are net of an allowance for uncollectible amounts of \$10,000 (2023 - \$10,000).

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**5. Property Acquisition Costs**

**North Bay Residential Treatment Centre**

Over the years the organization incurred capital expenditures in the amount of \$1,944,283 on its Residential Treatment Centre on John Street in North Bay. As of March 31, 2024 the amount that has yet to be expensed is \$471,608 (2023 - \$741,569).

**Sturgeon Falls**

Over the years the organization incurred capital expenditures in the amount of \$400,000 to acquire a site at 125 Lisgar Street, Sturgeon Falls. As of March 31, 2024 the amount that has yet to be expensed is \$195,600 (2023 - \$216,072).

**North Bay Clinical Building**

Over the years the organization incurred capital expenditures in the amount of \$1,911,585 (2023 - \$1,911,585) on its clinical building at 391 Oak Street East, North Bay. As of March 31, 2024 the amount that has yet to be expensed is \$1,027,216 (2023 - \$1,027,216).

The organization has in place a loan facility agreement with its lender for borrowing up to \$2,000,000 related to the North Bay Clinical Building. The amount drawn on this facility at year end was \$Nil (2023 - \$Nil).

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**6. Accounts Payable and Accrued Liabilities**

	<u>2024</u>	<u>2023</u>
Accounts payable and trade accruals	\$ 1,835,459	\$ 883,414
Accrued payroll	812,875	883,753
Deferred revenue - restitution	4,897	5,726
	<u>\$ 2,653,231</u>	<u>\$ 1,772,893</u>

Included in the above are government remittances payable of \$Nil (2023 - \$Nil).

**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

**7. Due to Funding Ministries**

As the result of past Ministry settlements and current program surpluses the following amounts, by program, have been set up as due to funding ministry:

	2024	2023
<b>MCCSS/Ministry of Health</b>		
Opening balance	\$ 3,540,895	\$ 3,711,535
Less: Recovered in year	(1,645,318)	(754,901)
Add: Surplus repayable in year	142,814	584,261
	<b>2,038,391</b>	<b>3,540,895</b>
<b>MAG</b>		
Opening balance	22,578	22,578
Less: Recovered in year	-	-
Add: Surplus repayable in year	-	-
	<b>22,578</b>	<b>22,578</b>
<b>Health Canada</b>		
Opening balance	(141)	1,316
Less: Recovered in year	141	(1,457)
Add: Surplus repayable in year	-	-
	-	(141)
	<b>\$ 2,060,969</b>	<b>\$ 3,563,332</b>



**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

**8. Long-term Debt**

	2024	2023
Non-revolving term loan bearing interest at the bank's prime rate, repayable in monthly principal payments of \$2,684 plus interest, maturing May 2024 and secured by property.	\$ 370,418	\$ 453,841
Non-revolving term loan bearing interest at 3.25%, repayable in monthly blended payments of \$2,269, maturing March 2025 and secured by property.	195,600	216,072
Non-revolving term loan bearing interest at the bank's prime rate, repayable in monthly principal payments of \$1,571 plus interest, secured by property, paid in full January 2024.	-	186,538
	566,018	856,451
Less amounts due within one year	53,382	74,009
	\$ 512,636	\$ 782,442

Principal repayments over the next five years and thereafter are as follows:

2025	\$	53,382
2026		54,082
2027		54,804
2028		55,540
2029		56,319
Thereafter		291,891
	\$	566,018

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**9. Related party transactions**

The organization procured professional services during the year in the amount of \$322,214 (2023 - \$48,332) from a business connected with one of the Board of directors.

As required per the Charity Regulation Act, Dawn Lagesten is a director of the organization associated with above mentioned business.

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**10. Deferred Revenue**

	<b>2024</b>	<b>2023</b>
<b>Other</b>		
Student Support Leadership Initiative	\$ 35,341	\$ 35,341
DNSSAB	77,825	77,825
Great Beginnings CAPC	8,210	8,209
Paid services in advance	58,400	-
Simcoe Muskoka Family Connections	32,400	-
Trillium Grant Funding	-	59,779
Mental Health Research	67,500	22,807
Cochrane Temiskaming Resource Centre	-	10,405
	<b>\$ 279,676</b>	<b>\$ 214,366</b>

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**Algonquin Child and Family Services  
(o/a Hands TheFamilyHelpNetwork.ca)  
Notes to Financial Statements**

**March 31, 2024**

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**11. Commitments**

The organization guarantees the liability of corporate credit cards in the names of organization's staff up to a maximum of \$100,000 in total. These credit cards are used for organization purposes. It is organization's policy to pay the balances of these cards when due.

The organization has entered into four lease agreements for premises throughout the geographical region that services are provided. Commitments over the next five years are as follows:

2025	\$	221,557
2026		222,661
2027		106,196
2028		109,134
2029		45,983

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**12. Economic Dependence**

The organization receives the 94.4% (2023 - 92.7%) of its revenue from the MCCSS and MOH and is dependent on those Ministries for funding.

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**13. Pension Plan**

The organization has a defined contribution pension plan for its eligible employees. Employer contributions to the plan in the 2024 fiscal year were \$539,630 (2023 - \$575,598).

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**14. Comparative Figures**

Certain comparative figures have been reclassified to confirm with current year presentation.

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 1 - Core Services Summary**  
**(Unaudited)**

	Budget	2023	2022
<b>Revenues</b>			
MOH Operating Revenue	\$ 6,592,373	\$ 6,592,373	\$ 6,271,473
MOH One-Time	-	54,000	-
CIRA	-	486,900	-
Deferrred Revenue	-	-	98,283
Other Revenue	-	75,138	25,605
	6,592,373	7,208,411	6,395,361
<b>Expenses</b>			
Salaries	4,139,770	3,895,092	3,601,852
Benefits	827,953	691,130	606,111
Transportation	127,755	60,793	34,515
Communication	98,543	77,096	71,948
Staff Training	78,185	109,829	80,923
Advertising and Promotion	14,430	21,150	9,530
Professional/Contracted-out Services	24,049	433,536	235,647
Professional/Contracted-out IT Services	14,238	5,959	13,561
Purchased Client Services	12,143	71,929	502,207
Insurance	14,903	24,163	22,284
Other Services	23,698	63,818	31,921
Supplies and Equipment	131,254	145,061	146,402
HST rebate	(17,805)	(62,752)	(31,593)
Building Occupancy	411,058	821,448	354,815
Transfer payments to clients/agencies	-	144,400	56,736
Allocated central admin	692,199	705,759	658,504
	6,592,373	7,208,410	6,395,361
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 2 - CYMH Brief Services  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 709,303	\$ 709,303	\$ 756,821
MOH One-Time	-	54,000	-
	709,303	763,303	756,821
<b>Expenses</b>			
Salaries	438,378	412,244	440,698
Benefits	87,675	76,586	78,668
Transportation	17,741	8,423	4,587
Communication	14,644	11,277	10,578
Staff Training	3,374	5,384	12,366
Advertising and Promotion	2,037	1,468	1,335
Professional/Contracted-out Services	3,153	16,301	16,559
Professional/Contracted-out IT Services	2,124	738	2,082
Purchased Client Services	2,032	69	53,822
Insurance	2,053	2,053	2,011
Other Services	2,245	10,396	5,179
Supplies and Equipment	12,972	14,554	1,290
HST rebate	(1,647)	(1,950)	(3,120)
Building Occupancy	40,522	40,522	21,906
Transfer payments to clients/agencies	-	19,146	9,770
Allocated central admin	74,477	80,147	79,466
	701,780	697,358	737,198
<b>Excess of revenues over expenses before items below</b>	7,523	65,945	19,623
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ 7,523	\$ 65,945	\$ 19,623

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 3 - CYMH Counselling/Therapy Services**  
**(Unaudited)**

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 2,536,308	\$ 2,536,308	\$ 1,988,386
Deferrred Revenue	-	-	98,283
Other Revenue	-	55,000	-
	2,536,308	2,591,308	2,086,669
<b>Expenses</b>			
Salaries	1,204,144	1,089,459	1,175,170
Benefits	240,829	202,398	209,778
Transportation	48,731	23,137	12,231
Communication	40,226	30,976	28,208
Staff Training	9,267	14,788	32,975
Advertising and Promotion	5,596	4,034	3,560
Professional/Contracted-out Services	8,660	44,775	44,157
Professional/Contracted-out IT Services	5,835	2,028	5,551
Purchased Client Services	5,582	190	241,804
Insurance	5,638	5,638	5,363
Other Services	6,166	28,557	13,811
Supplies and Equipment	35,633	39,976	3,440
HST rebate	(4,524)	(5,355)	(8,319)
Building Occupancy	111,306	111,306	58,414
Transfer payments to clients/agencies	-	82,591	26,052
Allocated central admin	266,312	272,087	208,780
	1,989,401	1,946,584	2,060,978
<b>Excess of revenues over expenses before items below</b>	546,907	644,724	25,691
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	546,907	\$ 644,724	\$ 25,691

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 4 - CYMH Crisis Support Services  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 275,535	\$ 275,535	\$ 299,597
<b>Expenses</b>			
Salaries	184,245	259,046	234,214
Benefits	36,849	42,799	34,010
Transportation	-	1,187	1,915
Communication	601	523	1,076
Staff Training	1,962	2,909	1,762
Advertising and Promotion	139	1,733	397
Professional/Contracted-out Services	-	(666)	38,581
Professional/Contracted-out IT Services	26	26	47
Purchased Client Services	-	10,526	5,357
Insurance	198	1,561	2,592
Other Services	769	118	510
Supplies and Equipment	2,062	4,421	21,858
HST rebate	(1,016)	(1,623)	(3,684)
Building Occupancy	21,154	69,665	44,751
Allocated central admin	28,931	28,931	31,458
	275,920	421,159	414,842
<b>Excess of revenues over expenses before items below</b>	(385)	(145,624)	(115,245)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	(385)	(145,624)	\$ (115,245)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 5 - CYMH Family Capacity Building and Support  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 178,717	\$ 178,717	\$ 251,997
<b>Expenses</b>			
Salaries	280,035	229,808	149,551
Benefits	56,007	42,693	26,696
Transportation	11,333	5,381	1,557
Communication	9,355	7,204	3,590
Staff Training	44,680	14,174	6,937
Advertising and Promotion	1,301	938	453
Professional/Contracted-out Services	2,014	10,413	5,619
Professional/Contracted-out IT Services	1,357	472	706
Purchased Client Services	1,298	44	18,264
Insurance	1,311	1,311	683
Other Services	1,434	6,641	1,758
Supplies and Equipment	8,288	9,297	438
HST rebate	(1,052)	(1,245)	(1,059)
Building Occupancy	25,885	25,885	7,434
Transfer payments to clients/agencies	-	12,231	3,315
Allocated central admin	18,765	18,765	26,460
	462,011	384,011	252,401
<b>Excess of revenues over expenses before items below</b>	(283,294)	(205,294)	(404)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ (283,294)	\$ (205,294)	\$ (404)



Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 6 - CYMH Coordinated Access and Intake  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 134,880	\$ 134,880	\$ 388,203
<b>Expenses</b>			
Salaries	276,921	199,456	267,156
Benefits	55,384	37,055	47,689
Transportation	11,207	5,321	2,781
Communication	9,251	7,124	6,413
Staff Training	2,131	3,401	7,496
Advertising and Promotion	1,287	928	809
Professional/Contracted-out Services	1,991	10,297	10,038
Professional/Contracted-out IT Services	1,342	466	1,262
Purchased Client Services	1,284	44	32,627
Insurance	1,297	1,297	1,219
Other Services	1,418	6,567	3,140
Supplies and Equipment	8,195	9,193	782
HST rebate	(1,040)	(1,232)	(1,891)
Building Occupancy	25,597	25,598	13,280
Transfer payments to clients/agencies	-	12,095	5,923
Allocated central admin	14,163	14,162	40,761
	410,428	331,771	439,485
<b>Excess of revenues over expenses before items below</b>	(275,548)	(196,891)	(51,282)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ (275,548)	\$ (196,891)	\$ (51,282)

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 7 - CYMH Intensive Treatment Services**  
**(Unaudited)**

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 2,046,893	\$ 2,046,893	\$ 1,728,402
CIRA	-	486,900	-
Other Revenue	-	20,138	25,605
	2,046,893	2,553,931	1,754,007
<b>Expenses</b>			
Salaries	1,365,302	1,393,423	867,506
Benefits	273,060	235,598	134,459
Transportation	22,368	12,828	7,661
Communication	13,431	10,692	8,934
Staff Training	13,658	66,375	11,763
Advertising and Promotion	2,190	11,040	1,812
Professional/Contracted-out Services	2,142	347,784	110,481
Professional/Contracted-out IT Services	1,594	655	1,326
Purchased Client Services	1,381	61,037	45,148
Insurance	2,540	10,437	7,942
Other Services	5,980	7,746	4,330
Supplies and Equipment	40,647	47,210	57,911
HST rebate	(7,005)	(50,623)	(11,441)
Building Occupancy	150,091	511,969	177,735
Transfer payments to clients/agencies	-	13,006	5,652
Allocated central admin	214,924	217,038	181,482
	2,102,303	2,896,215	1,612,701
<b>Excess of revenues over expenses before items below</b>	(55,410)	(342,285)	141,306
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ (55,410)	\$ (342,285)	\$ 141,306

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 8 - CYMH Case Management and Service Coordination  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 229,647	\$ 229,647	\$ 357,411
<b>Expenses</b>			
Salaries	86,940	70,652	231,379
Benefits	17,388	13,126	41,303
Transportation	3,519	1,670	2,408
Communication	2,904	2,236	5,554
Staff Training	669	1,068	6,492
Advertising and Promotion	404	291	701
Professional/Contracted-out Services	625	3,233	8,694
Professional/Contracted-out IT Services	421	146	1,093
Purchased Client Services	403	14	28,258
Insurance	407	407	1,056
Other Services	445	2,062	2,719
Supplies and Equipment	2,573	2,886	677
HST rebate	(327)	(387)	(1,638)
Building Occupancy	8,036	8,036	11,501
Transfer payments to clients/agencies	-	3,797	5,129
Allocated central admin	24,113	24,113	37,528
	148,520	133,351	382,856
<b>Excess of revenues over expenses before items below</b>	81,127	96,296	(25,445)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ 81,127	\$ 96,296	\$ (25,445)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 9 - CYMH Specialized Consultation Assessment Services  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 427,925	\$ 427,925	\$ 426,956
<b>Expenses</b>			
Salaries	268,679	209,403	195,840
Benefits	53,736	35,004	26,306
Transportation	11,434	2,170	956
Communication	6,958	6,160	6,627
Staff Training	2,174	1,300	-
Advertising and Promotion	1,313	600	340
Professional/Contracted-out Services	5,211	94	-
Professional/Contracted-out IT Services	1,369	1,368	1,304
Purchased Client Services	-	-	72,000
Insurance	1,295	1,295	1,233
Other Services	5,061	898	-
Supplies and Equipment	19,844	16,357	59,887
HST rebate	(1,062)	(181)	(157)
Building Occupancy	25,220	25,220	17,790
Allocated central admin	44,932	44,932	44,830
	446,164	344,620	426,956
<b>Excess of revenues over expenses before items below</b>	(18,239)	83,305	(0)
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ (18,239)	\$ 83,305	\$ (0)

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 10 - CYMH Targeted Prevention  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 53,165	\$ 53,165	\$ 73,700
<b>Expenses</b>			
Salaries	35,126	31,601	40,339
Benefits	7,025	5,871	7,201
Transportation	1,422	675	420
Communication	1,173	904	968
Staff Training	270	431	1,132
Advertising and Promotion	163	118	122
Professional/Contracted-out Services	253	1,306	1,516
Professional/Contracted-out IT Services	170	59	191
Purchased Client Services	163	6	4,926
Insurance	164	164	184
Other Services	180	833	474
Supplies and Equipment	1,040	1,166	118
HST rebate	(132)	(156)	(286)
Building Occupancy	3,247	3,247	2,005
Transfer payments to clients/agencies	-	1,534	894
Allocated central admin	5,582	5,582	7,738
	55,846	53,341	67,943
<b>Excess of revenues over expenses before items below</b>	(2,681)	(176)	5,757
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ (2,681)	\$ (176)	\$ 5,757

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 11 - CYMH System Management  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 210,000	\$ 210,000	\$ 200,000
MOH One-Time	70,000	143,200	70,000
	280,000	353,200	270,000
<b>Expenses</b>			
Salaries	170,726	122,481	95,010
Benefits	34,145	24,406	17,334
Transportation	8,939	6,224	4,257
Communication	2,385	2,388	2,271
Staff Training	3,751	27,829	9,238
Professional/Contracted-out Services	13,033	101,630	92,730
Other Services	-	-	5,000
Supplies and Equipment	5,037	3,580	11,979
HST rebate	-	(5,760)	(894)
Building Occupancy	12,584	12,584	4,724
Transfer payments to clients/agencies	-	20,750	-
Allocated central admin	29,400	37,086	28,350
	280,000	353,200	270,000
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 12 - Child and Youth Tele-Mental Health Service Coordinating Agency  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 125,000	\$ 125,000	\$ 125,000
<b>Expenses</b>			
Salaries	79,353	84,460	69,832
Benefits	15,871	17,238	11,690
Transportation	4,987	-	-
Communication	1,258	1,260	1,199
Staff Training	630	-	-
Advertising and Promotion	924	-	12,594
Professional/Contracted-out Services	-	68	38
Supplies and Equipment	1,281	1,284	11,935
HST rebate	-	(5)	(992)
Building Occupancy	7,571	7,571	5,579
Allocated central admin	13,125	13,125	13,125
	125,000	125,000	125,000
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 13 - Child and Youth Tele-Mental Health Access Sites**  
**(Unaudited)**

	Budget	2024	2023
<b>Revenues</b>			
MOH Operating Revenue	\$ 20,000	\$ 20,000	\$ 20,000
<b>Expenses</b>			
Salaries	13,231	12,667	12,737
Benefits	2,646	3,212	3,081
Communication	398	396	379
Building Occupancy	1,625	1,625	1,703
Allocated central admin	2,100	2,100	2,100
	20,000	20,000	20,000
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -



Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
 Statement of Revenues and Expenses  
 Schedule 14 - Child Welfare - Community and Prevention Supports  
 (Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 75,000	\$ 75,000	\$ 75,000
<b>Expenses</b>			
Transfer payments to clients/agencies	75,000	75,000	70,213
Allocated central admin	-	-	4,787
	75,000	75,000	75,000
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 15 - Mental Health/Specialized Programming  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 260,399	\$ 260,399	\$ 260,399
<b>Expenses</b>			
Salaries	164,360	147,809	171,999
Benefits	32,872	25,604	30,520
Transportation	4,763	991	2,743
Communication	4,042	4,044	10,502
Staff Training	2,071	419	-
Advertising and Promotion	3,392	1,022	466
Professional/Contracted-out Services	515	11,201	67
Professional/Contracted-out IT Services	109	108	265
Insurance	235	66	62
Other Services	356	42	72
Supplies and Equipment	5,610	26,669	5,182
HST rebate	(473)	(125)	(150)
Building Occupancy	15,206	15,206	11,330
Allocated central admin	27,342	27,342	27,342
	260,399	260,399	260,399
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 16 - Early Intervention  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 354,960	\$ 354,960	\$ 354,960
<b>Expenses</b>			
Salaries	222,322	174,320	217,151
Benefits	44,464	35,930	40,319
Transportation	17,655	9,335	8,407
Communication	5,729	5,736	5,456
Staff Training	1,680	600	253
Advertising and Promotion	400	147	67
Professional/Contracted-out Services	-	42,186	2,218
Professional/Contracted-out IT Services	147	144	140
Insurance	1,029	1,029	980
Other Services	611	246	1,479
Supplies and Equipment	7,649	26,208	27,588
HST rebate	(1,515)	(2,768)	(174)
Building Occupancy	17,518	24,577	13,804
Allocated central admin	37,271	37,271	37,271
	354,960	354,960	354,960
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 17 - Autism**  
**(Unaudited)**

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 5,060,547	\$ 5,060,547	\$ 8,021,684
MCCSS One-Time	1,075,062	1,272,649	-
Other Revenue	-	5	1,000
	6,135,609	6,333,201	8,022,684
<b>Expenses</b>			
Salaries	2,905,991	2,294,761	2,677,052
Benefits	581,198	403,188	497,279
Transportation	254,736	71,765	112,347
Communication	86,363	76,216	60,345
Staff Training	198,269	67,436	84,264
Advertising and Promotion	144,243	27,883	33,038
Professional/Contracted-out Services	386,976	2,041,812	2,493,175
Professional/Contracted-out IT Services	2,115	2,124	2,014
Purchased Client Services	-	9,181	6,000
Insurance	4,309	4,309	4,104
Other Services	37,963	21,235	48,792
Supplies and Equipment	379,395	284,054	229,873
HST rebate	(12,720)	(175,441)	(162,649)
Building Occupancy	336,390	341,044	431,306
COVID-19	-	-	187,138
Transfer payments to clients/agencies	181,141	193,648	364,447
Other	5,000	5,000	5,000
Allocated central admin	644,239	664,986	813,272
	6,135,609	6,333,201	7,886,798
<b>Excess of revenues over expenses before items below</b>	-	-	135,886
Due (to) / from Ministry	-	-	(135,886)
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 18 - Complex Special Needs  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 261,188	\$ 326,677	\$ 261,188
MCCSS One-Time	-	3,115,282	3,184,388
	261,188	3,441,959	3,445,576
<b>Expenses</b>			
Salaries	151,376	195,110	159,426
Benefits	30,275	37,715	28,581
Transportation	4,254	142	2,090
Communication	3,503	3,504	11,468
Staff Training	1,609	-	-
Advertising and Promotion	308	204	235
Professional/Contracted-out Services	-	340	725
Professional/Contracted-out IT Services	42	36	1,430
Insurance	95	95	91
Other Services	643	-	-
Supplies and Equipment	3,447	19,362	3,914
HST rebate	(220)	(25)	(26)
Building Occupancy	13,431	13,431	9,005
Transfer payments to clients/agencies	25,000	2,988,960	2,921,967
Allocated central admin	27,425	51,801	44,925
	261,188	3,310,675	3,183,831
<b>Excess of revenues over expenses before items below</b>	-	131,284	261,745
Due (to) / from Ministry	-	(131,284)	(261,745)
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 19 - DSRS Adult's Community Accomodation  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 853,233	\$ 853,233	\$ 853,233
MCCSS In-Year Recoveries	-	(165,643)	-
	853,233	687,590	853,233
<b>Expenses</b>			
Salaries	61,680	62,703	66,987
Benefits	12,336	11,313	13,013
Professional/Contracted-out Services	-	-	752
HST rebate	-	-	(60)
Transfer payments to clients/agencies	689,628	480,591	604,011
Allocated central admin	89,589	89,589	89,590
	853,233	644,196	774,292
<b>Excess of revenues over expenses before items below</b>	-	43,394	78,941
Due (to) / from Ministry	-	(11,530)	(78,941)
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ 31,863	\$ -

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 20 - Adult DS Community Support Services**  
**(Unaudited)**

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 3,836,189	\$ 3,836,189	\$ 3,836,189
MCCSS One-Time	134,904	111,650	72,000
MCCSS IPAC	-	46,904	93,808
Other Revenue	-	-	22,080
	3,971,093	3,994,743	4,024,077
<b>Expenses</b>			
Salaries	2,007,793	1,985,501	2,049,616
Benefits	401,559	371,489	355,150
Transportation	123,917	48,708	23,506
Communication	91,488	87,667	84,880
Staff Training	22,376	19,764	31,054
Advertising and Promotion	5,654	3,203	776
Services related to Repairs and Maintenance	-	15,189	-
Professional/Contracted-out Services	2,781	199,908	14,790
Professional/Contracted-out IT Services	3,437	3,444	3,273
Purchased Client Services	634,802	562,740	837,033
Insurance	7,820	7,819	5,809
Other Services	16,627	15,984	5,268
Supplies, Equipment related to Repairs and Maintenance	-	1,601	-
Supplies and Equipment	80,445	112,191	88,880
HST rebate	(12,565)	(24,328)	(6,553)
Building Occupancy	182,160	196,278	110,386
Allocated central admin	402,800	419,448	420,210
	3,971,093	4,026,606	4,024,077
<b>Excess of revenues over expenses before items below</b>	-	(31,863)	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ (31,863)	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 21 - Children's DS Community Support Services  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 431,322	\$ 431,322	\$ 431,322
<b>Expenses</b>			
Salaries	257,634	237,730	252,098
Benefits	51,527	49,287	47,608
Transportation	17,693	8,553	8,425
Communication	5,768	5,760	5,493
Staff Training	3,258	342	3,585
Advertising and Promotion	629	216	200
Professional/Contracted-out Services	416	12,894	6,000
Professional/Contracted-out IT Services	67	72	63
Insurance	1,010	1,010	962
Other Services	2,432	41	-
Supplies and Equipment	9,892	26,636	52,648
HST rebate	(929)	(202)	(408)
Building Occupancy	36,636	43,695	9,358
Allocated central admin	45,289	45,289	45,289
<b>Total</b>	<b>431,322</b>	<b>431,322</b>	<b>431,322</b>
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 22 - DS Self-Managed Support - Direct  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 429,065	\$ 429,065	\$ 428,865
MCCSS One-Time	-	-	327,859
	429,065	429,065	756,724
<b>Expenses</b>			
Salaries	275,249	275,872	430,965
Benefits	55,050	50,214	77,488
Transportation	7,011	264	-
Communication	7,399	5,892	7,047
Staff Training	1,211	114	-
Advertising and Promotion	-	50	767
Professional/Contracted-out Services	-	16,553	116,008
Professional/Contracted-out IT Services	127	132	121
Insurance	95	95	91
Other Services	321	-	-
Supplies and Equipment	12,564	10,557	13,697
HST rebate	(648)	(1,364)	(8,405)
Building Occupancy	25,635	25,635	39,488
Allocated central admin	45,052	45,052	79,456
Total	429,065	429,065	756,724
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
 Statement of Revenues and Expenses  
 Schedule 23- Great Beginnings Children's Prenatal Nutrition Program (CPNP)  
 (Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
Health Canada	\$ 70,360	\$ 70,360	\$ 70,360
<b>Expenses</b>			
Salaries	40,026	42,318	46,679
Benefits	8,005	5,257	5,221
Transportation	3,419	426	982
Insurance	585	585	585
Supplies and Equipment	8,889	12,380	8,777
HST rebate	-	(41)	(319)
Building Occupancy	2,400	2,400	1,400
Allocated central admin	7,036	7,036	7,036
	70,360	70,360	70,360
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 24 - Great Beginnings Canada's Action Plan for Children (CAPC)  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
Health Canada	\$ 163,800	\$ 163,800	\$ 163,800
<b>Expenses</b>			
Salaries	94,290	85,221	106,741
Benefits	18,858	8,341	11,608
Transportation	9,937	4,480	1,992
Staff Training	-	985	135
Advertising and Promotion	-	-	237
Professional/Contracted-out Services	-	67	15
Purchased Client Services	-	6,400	3,620
Insurance	1,083	1,342	1,372
Other Services	-	152	-
Supplies and Equipment	17,801	34,138	17,357
HST rebate	-	(404)	(357)
Building Occupancy	5,451	6,698	4,700
Allocated central admin	16,380	16,380	16,380
	163,800	163,800	163,800
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 25 - Alternatives to Custody and Community Interventions  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 42,625	\$ 42,625	\$ 42,625
<b>Expenses</b>			
Salaries	22,648	22,998	23,651
Benefits	4,530	3,653	4,595
Transportation	2,860	329	1,050
Communication	1,338	1,344	1,274
Staff Training	315	150	86
Advertising and Promotion	1,508	233	112
Professional/Contracted-out Services	579	575	694
Insurance	463	463	441
Supplies and Equipment	2,229	6,774	1,997
HST rebate	-	(49)	(167)
Building Occupancy	1,680	1,680	4,418
Allocated central admin	4,476	4,476	4,476
	42,625	42,625	42,625
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 26 - Direct Accountability - Attorney General  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
Ministry of the Attorney General	\$ 75,000	\$ 82,800	\$ 75,000
<b>Expenses</b>			
Salaries	47,033	61,299	47,578
Benefits	9,407	10,653	9,355
Transportation	2,600	678	2,076
Communication	810	816	810
Staff Training	-	55	-
Advertising and Promotion	-	40	55
Professional/Contracted-out Services	900	1,185	1,427
Insurance	750	750	750
Other Services	-	172	-
Supplies and Equipment	2,000	1,659	1,500
HST rebate	-	(49)	(51)
Building Occupancy	4,000	4,000	4,000
Allocated central admin	7,500	7,500	7,500
	75,000	88,758	75,000
<b>Excess of revenues over expenses before items below</b>	-	(5,958)	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ (5,958)	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 27 - Supervised Access Program  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue	\$ 172,368	\$ 165,387	\$ 172,368
Other Revenue	-	440	250
	172,368	165,827	172,618
<b>Expenses</b>			
Salaries	91,249	92,462	102,819
Benefits	18,107	13,716	13,946
Transportation	2,853	2,513	2,315
Communication	2,584	27,580	12,461
Staff Training	1,050	770	311
Advertising and Promotion	328	-	-
Professional/Contracted-out Services	603	639	574
Insurance	603	603	574
Other Services	1,323	82	1,689
Supplies and Equipment	30,320	5,048	4,388
HST rebate	-	(248)	(154)
Building Occupancy	5,250	5,250	5,250
COVID-19	-	-	10,320
Allocated central admin	18,099	17,412	18,125
	172,368	165,827	172,618
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 28 - Community Homes  
(Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
MCCSS Operating Revenue		-	-
MCCSS One-Time	\$ 499,443	\$ 499,443	\$ 984,102
Other Revenue		18	-
	499,443	499,461	984,102
<b>Expenses</b>			
Salaries	333,185	264,405	616,120
Benefits	66,637	43,209	64,164
Transportation	4,268	2,802	9,639
Communication	-	-	826
Advertising and Promotion	-	240	513
Professional/Contracted-out Services	-	3,025	2,810
Purchased Client Services	3,570	117,024	115,347
Insurance	-	125	1,121
Other Services	9,942	-	-
Supplies and Equipment	8,594	7,181	21,668
HST rebate	-	(9,721)	(13,639)
Building Occupancy	20,806	18,729	61,796
COVID-19	-	-	407
Allocated central admin	52,442	52,442	103,331
	499,443	499,461	984,102
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
 Statement of Revenues and Expenses  
 Schedule 29 - Child and Youth Advocacy Centre (CYAC)  
 (Unaudited)

	Budget	2024	2023
<b>Revenues</b>			
Department of Justice Canada	\$ -	\$ -	\$ 110,000
<b>Expenses</b>			
Transfer payments to clients/agencies		-	110,000
<b>Excess of revenues over expenses before items below</b>	-	-	-
Due (to) / from Ministry	-	-	-
Deferred revenue	-	-	-
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ -	\$ -



**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 30 - Other Programs**  
**(Unaudited)**

	Budget	2024	2023
<b>Revenues</b>			
Paid Services	\$ -	\$ 691,171	\$ 730,292
Net Charitable Donations, Fundraising and Other Income	-	539,333	527,138
MOH Minor Capital	-	-	231,500
Ontario Trillium Foundation	-	15,000	135,000
Mental Health Research	-	92,500	-
MCCSS Partner Facilities Renewal	-	4,700	-
Anti-Hate Security and Prevention Grant	-	20,000	-
Deferred Revenue	-	92,991	107,689
	-	<b>1,455,695</b>	<b>1,731,619</b>
<b>Expenses</b>			
Paid Services	-	519,248	555,474
MOH Minor Capital	-	-	231,500
Ontario Trillium Foundation	-	74,779	75,221
Mental Health Research	-	47,807	-
MCCSS Partner Facilities Renewal	-	4,700	-
Anti-Hate Security and Prevention Grant	-	20,000	-
	-	<b>666,534</b>	<b>862,195</b>
<b>Excess of revenues over expenses before items below</b>	-	<b>789,161</b>	869,424
Due (to) / from Ministry	-	-	(107,689)
Deferred revenue	-	(67,500)	(59,779)
<b>Excess of revenues over expenses for the year</b>	\$ -	\$ <b>721,661</b>	\$ 701,956

Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)  
Statement of Revenues and Expenses  
Schedule 31 - Allocated Central Administration  
(Unaudited)

	Budget	2024	2023
<b>Expenses</b>			
Salaries	1,603,001	<b>1,602,413</b>	1,756,697
Benefits	320,600	<b>295,646</b>	314,342
Transportation	64,105	<b>51,080</b>	34,945
Communication	33,923	<b>15,494</b>	57,870
Staff Training	15,593	<b>19,936</b>	33,089
Advertising and Promotion	7,040	<b>21,712</b>	31,039
Professional/Contracted-out Services	36,143	<b>203,083</b>	188,897
Professional/Contracted-out IT Services	29,465	<b>29,460</b>	26,672
Insurance	17,043	<b>33,107</b>	21,405
Other Services	3,024	<b>50,282</b>	29,121
Supplies and Equipment	51,674	<b>40,574</b>	58,186
HST rebate	(19,847)	<b>(32,371)</b>	(65,208)
Building Occupancy	-	-	21,943
Allocated central admin	(2,161,762)	<b>(2,330,416)</b>	(2,508,998)
	-	-	-

**Algonquin Child and Family Services (o/a Hands TheFamilyHelpNetwork.ca)**  
**Statement of Revenues and Expenses**  
**Schedule 31 - Allocated Central Administration (continued)**  
**(Unaudited)**

	Budget	2024	2023
<b>Program Allocations</b>			
Schedule 2 - CYMH Brief Services	74,477	\$ 80,147	\$ 79,466
Schedule 3 - CYMH Counselling/Therapy Services	266,312	272,087	208,780
Schedule 4 - CYMH Crisis Support Services	28,931	28,931	31,458
Schedule 5 - CYMH Family Capacity Building and Support	18,765	18,765	26,460
Schedule 6 - CYMH Coordinated Access and Intake	14,163	14,162	40,761
Schedule 7 - CYMH Intensive Treatment Services	214,924	217,038	181,482
Schedule 8 - CYMH Case Management and Service Coordination	24,113	24,113	37,528
Schedule 9 - CYMH Specialized Consultation Assessment Services	44,932	44,932	44,830
Schedule 10 - CYMH Targeted Prevention	5,582	5,582	7,738
Schedule 11 - CYMH System Management	29,400	37,086	28,350
Schedule 12 - Child and Youth Tele-Mental Health Service Coordinating Agency	13,125	13,125	13,125
Schedule 13 - Child and Youth Tele-Mental Health Access Sites	2,100	2,100	2,100
Schedule 14 - Child Welfare - Community and Prevention Supports	-	-	4,787
Schedule 15 - Mental Health/Specialized Programming	27,342	27,342	27,342
Schedule 16 - Early Intervention	37,271	37,271	37,271
Schedule 17 - Autism	644,239	664,986	813,272
Schedule 18 - Complex Special Needs	27,425	51,801	44,925
Schedule 19 - DSRS Adult's Community Accomodation	89,589	89,589	89,590
Schedule 20 - Adult DS Community Support Services	402,800	419,448	420,210
Schedule 21 - Children's DS Community Support Services	45,289	45,289	45,289
Schedule 22 - DS Self-Managed Support - Direct	45,052	45,052	79,456
Schedule 23- Great Beginnings Children's Prenatal Nutrition Program (CPNP)	7,036	7,036	7,036
Schedule 24 - Great Beginnings Canada's Action Plan for Children (CAPC)	16,380	16,380	16,380
Schedule 25 - Alternatives to Custody and Community Interventions	4,476	4,476	4,476
Schedule 26 - Direct Accountability - Attorney General	7,500	7,500	7,500
Schedule 27 - Supervised Access Program	18,099	17,412	18,125
Schedule 28 - Community Homes	52,442	52,442	103,331
Schedule 30 - Other Programs	-	86,323	87,931
	2,161,762	2,330,416	2,508,998