Jewish Family and Child Service of Greater Toronto

Financial statements

March 31, 2026

Independent auditor’s report

To the Members of
Jewish Family and Child Service of Greater Toronto

Opinion

We have audited the financial statements of **Jewish Family and Child Service of Greater Toronto** [the “Agency”], which comprise the statement of financial position as at March 31, 2026, and the statement of operations and changes in net assets and statement of cash flows for the year then ended, and notes to the 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 the Agency as at March 31, 2026, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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 Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

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

Auditor’s responsibilities for the audit of the financial statements

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

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

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

Toronto, Canada
June 30, 2026

Chartered Professional Accountants
Licensed Public Accountants

Jewish Family and Child Service of Greater Toronto

Statement of financial position

[in Canadian dollars]

As at March 31

	2026			2025
	Operating Fund	Special Purposes Fund	Total	Total
	$	$	$	$
Assets				
Current				
Cash	**3,652,729**	**776,475**	**4,429,204**	5,476,234
Investments *[note 3]*	**—**	**4,637,692**	**4,637,692**	4,247,491
Accounts receivable *[note 11]*	**1,852,133**	**74,084**	**1,926,217**	1,120,226
Prepaid expenses	**142,383**	**—**	**142,383**	55,210
Total current assets	**5,647,245**	**5,488,251**	**11,135,496**	10,899,161
Software implementation costs	**41,230**	**—**	**41,230**	68,750
Capital assets, net *[note 4]*	**479,763**	**—**	**479,763**	557,872
	6,168,238	**5,488,251**	**11,656,489**	11,525,783
Liabilities and net assets				
Current				
Accounts payable and accrued liabilities	**1,552,342**	**750,004**	**2,302,346**	1,951,061
Externally restricted and deferred contributions *[note 5]*	**4,178,508**	**3,487,360**	**7,665,868**	7,415,973
Total current liabilities	**5,730,850**	**4,237,364**	**9,968,214**	9,367,034
Deferred capital contributions *[note 7]*	**49,123**	**—**	**49,123**	57,792
Total liabilities	**5,779,973**	**4,237,364**	**10,017,337**	9,424,826
Contingencies and commitments *[notes 10 and 12]*				
Net assets				
Unrestricted	**388,265**	**505,763**	**894,028**	1,407,339
Internally restricted	**—**	**745,124**	**745,124**	693,618
Total net assets	**388,265**	**1,250,887**	**1,639,152**	2,100,957
	6,168,238	**5,488,251**	**11,656,489**	11,525,783

See accompanying notes

Approved by:

Director

Director

Jewish Family and Child Service of Greater Toronto

Statement of operations and changes in net assets

[in Canadian dollars]

Year ended March 31

	2026			2025
	Operating Fund	Special Purposes Fund	Total	Total
	$	$	$	$
Revenue				
MCCSS	**9,905,861**	**—**	**9,905,861**	10,034,388
Ministry of Health	**917,280**	**—**	**917,280**	934,011
Other government funding	**252,053**	**—**	**252,053**	208,672
UJA Jewish Federation of Greater Toronto	**5,199,886**	**—**	**5,199,886**	5,033,860
United Way	**1,517,069**	**—**	**1,517,069**	1,535,618
Direct donations *[notes 5[c] and 6]*	**6,099,554**	**440,736**	**6,540,290**	5,235,815
Claims Conference *[note 14]*	**1,179,054**	**—**	**1,179,054**	866,050
York Municipality	**179,506**	**—**	**179,506**	155,025
Fees from clients	**202,682**	**—**	**202,682**	210,508
Investment income *[note 6]*	**—**	**150,539**	**150,539**	94,645
Other income	**543,266**	**—**	**543,266**	666,599
	25,996,211	**591,275**	**26,587,486**	24,975,191
Expenses				
Salaries and employee benefits *[note 8]*	**17,538,981**	**—**	**17,538,981**	16,763,278
Direct costs for the care of children	**1,893,549**	**—**	**1,893,549**	1,977,452
Direct financial assistance to clients	**1,672,176**	**—**	**1,672,176**	1,611,683
Program support	**3,224,265**	**—**	**3,224,265**	3,154,615
Other clients' assistance and beneficiaries	**2,182,946**	**101,619**	**2,284,565**	1,997,741
Other programs	**269,412**	**—**	**269,412**	317,388
Amortization of capital assets	**138,913**	**—**	**138,913**	183,331
Amortization of software implementation costs	**27,430**	**—**	**27,430**	13,715
	26,947,672	**101,619**	**27,049,291**	26,019,203
Excess (deficiency) of revenue over expenses for the year	**(951,461)**	**489,656**	**(461,805)**	(1,044,012)
Net assets, beginning of year	**485,226**	**1,615,731**	**2,100,957**	3,144,969
Interfund transfers, net *[note 9]*	**854,500**	**(854,500)**	**—**	—
Net assets, end of year	**388,265**	**1,250,887**	**1,639,152**	2,100,957

See accompanying notes

Jewish Family and Child Service of Greater Toronto

Statement of cash flows

[in Canadian dollars]

Year ended March 31

	2026			2025
	Operating Fund	**Special Purposes Fund**	**Total**	**Total**
	$	$	$	$
Operating activities				
Excess (deficiency) of revenue over expenses for the year	**(951,461)**	**489,656**	**(461,805)**	(1,044,012)
Add (deduct) items not involving cash				
Amortization of capital assets	**138,913**	**—**	**138,913**	183,331
Amortization of software implementation	**27,430**	**—**	**27,430**	13,715
Amortization of deferred capital contributions	**(8,669)**	**—**	**(8,669)**	(8,669)
Unrealized gain on investments	**—**	**(56,060)**	**(56,060)**	(61,765)
Unrealized gain on investments allocated to externally restricted and deferred contributions	**—**	**(334,143)**	**(334,143)**	(217,170)
	(793,787)	**99,453**	**(694,334)**	(1,134,570)
Changes in non-cash working capital balances related to operations				
Accounts receivable	**(797,986)**	**(8,005)**	**(805,991)**	71,539
Prepaid expenses	**(87,173)**	**—**	**(87,173)**	(38,972)
Additions to software implementation costs	**—**	**—**	**—**	(82,465)
Accounts payable and accrued liabilities	**116,578**	**234,708**	**351,286**	135,140
Externally restricted and deferred contributions	**87,730**	**162,165**	**249,895**	1,298,074
Due from Special Purposes Fund (due to Operating Fund)	**854,500**	**(854,500)**	**—**	—
Cash provided by (used in) operating activities	**(620,138)**	**(366,179)**	**(986,317)**	248,746
Investing activities				
Maturity of investments	**—**	**—**	**—**	4,500,000
Purchase of investments	**—**	**—**	**—**	(1,500,000)
Purchase of capital assets	**(60,713)**	—	**(60,713)**	(82,596)
Cash provided by (used in) investing activities	**(60,713)**	**—**	**(60,713)**	2,917,404
Net increase (decrease) in cash during the year	**(680,851)**	**(366,179)**	**(1,047,030)**	3,166,150
Cash, beginning of year	**4,333,580**	**1,142,654**	**5,476,234**	2,310,084
Cash, end of year	**3,652,729**	**776,475**	**4,429,204**	5,476,234

See accompanying notes

Jewish Family and Child Service of Greater Toronto

Notes to financial statements

March 31, 2026

1. Description

Jewish Family and Child Service of Greater Toronto [the "Agency"] was established to support and promote the healthy development of individuals, families and communities in the Greater Toronto Area through prevention, protection, counselling, education and advocacy services within the context of Jewish values. The Agency is incorporated without share capital under the laws of Ontario. The Agency is a charitable organization under subsection 149(1) of the *Income Tax Act* (Canada) and is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Part III of the *CPA Canada Handbook – Accounting*, which sets out generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies summarized below.

Fund accounting

The Agency uses the following funds: the Operating Fund and the Special Purposes Fund. The purpose of the Operating Fund is to provide ongoing services and programs of the Agency. The Special Purposes Fund consists of contributions from donors that are held for a longer term and used for supplementary client needs, including designated programs and projects.

Revenue recognition

The Agency follows the deferral method of accounting for contributions, which include grants, bequests and other donations. Grants and bequests are recorded in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received, since pledges are not legally enforceable claims. Unrestricted contributions are recognized as revenue of the appropriate fund when initially recorded in the accounts. Externally restricted contributions are deferred when initially recorded in the accounts and recognized as revenue in the year in which the related expenses are incurred.

Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

Claims Conference revenue is recorded in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Fees from clients are recognized when services have been provided.

Investment income, which consists of interest, dividends, income distributions from pooled funds, and realized and unrealized gains and losses, is recorded in the statement of operations and changes in net assets, except to the extent that it is externally restricted, in which case it is added to or deducted from the restricted balances.

Contributed volunteer services and materials

The work of the Agency is dependent on the volunteer services of many members and others. The nature and amount of volunteer services and materials received are not reflected in these financial statements because of the difficulty of determining their fair value.

Financial instruments

Investments are recorded at fair value. Transactions are recorded on a trade date basis and transaction costs are expensed as incurred.

Other financial instruments, including cash, accounts receivable, accounts payable and accrued liabilities, are initially recorded at their fair value and are subsequently measured at amortized cost, net of provisions for impairment.

Capital assets

Purchased capital assets are recorded at acquisition cost. Contributed capital assets are capitalized at fair value at the date of contribution. When conditions indicate a capital asset's carrying value is impaired, it will be written down to its fair value or replacement cost, with the write-down recorded as an expense. Write-downs will not be reversed. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Building and sports court	10–20 years
Furniture, fixtures and other equipment	5 years
Computer equipment	3 years
Leasehold improvements	Over the term of the lease

Cloud computing arrangements

The Agency analyzes its cloud computing arrangements to determine if a software element in the arrangement is a software intangible asset. Any such asset is accounted for as a software intangible asset; if the software element is not an asset, the Agency accounts for it as a software service and expenses it as incurred. Expenditures on implementation activities that are directly attributable to preparing the software service for its intended use that do not give rise to a separate intangible asset are capitalized as an asset for implementation of software services. The asset for implementation of software services is expensed using the straight-line method over the expected period of access to the software service, which is estimated at three years.

Foreign currency translation

Revenue and expense items denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing at the transaction date. Monetary assets and liabilities that are denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Gains or losses resulting from foreign currency transactions are included in the statement of operations and changes in net assets.

Employee benefits

Defined contribution plan accounting is applied to the multi-employer defined benefit plan, whereby contributions are expensed on an accrual basis, as the Agency has insufficient information to apply defined benefit plan accounting.

Notes to financial statements

March 31, 2026

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Estimates are used when accounting for amortization, expense allocations and accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. Investments

Investments consist of the following:

	2026	2025
	$	$
Canadian Bond Funds	**1,873,332**	1,654,080
Canadian Equity Fund	**1,170,869**	1,116,721
Global Equity Fund	**1,593,491**	1,476,690
	4,637,692	4,247,491

4. Capital assets

Capital assets consist of the following:

	2026		
	Cost	Accumulated amortization	Net book value
	$	$	$
Land	**51,612**	**—**	**51,612**
Building and sports court	**1,019,596**	**957,673**	**61,923**
Furniture, fixtures and other equipment	**313,228**	**296,396**	**16,832**
Computer equipment	**942,190**	**817,901**	**124,289**
Leasehold improvements	**848,049**	**623,032**	**225,017**
	3,174,675	**2,695,002**	**479,673**

	2025		
	Cost $	Accumulated amortization $	Net book value $
Land	51,612	—	51,612
Building and sports court	1,019,596	947,081	72,515
Furniture, fixtures and other equipment	311,711	291,435	20,276
Computer equipment	1,043,482	911,283	132,199
Leasehold improvements	848,049	566,779	281,270
	3,274,450	2,716,578	557,872

Fully amortized capital assets not in use with both cost and accumulated amortization totalling $160,488 [2025 – $474,114] were written off during the year.

5. Externally restricted and deferred contributions

[a] Deferred contributions reported in the Operating Fund represent externally restricted operating funding received in the current year relating to the subsequent year.

[b] Externally restricted contributions reported in the Special Purposes Fund represent unspent, externally restricted contributions for special purposes designated by the donors.

[c] Externally restricted and deferred contributions are calculated as follows:

	2026 $	2025 $
Operating Fund		
Balance, beginning of year	**4,090,778**	3,019,994
Deferred contributions received	**3,306,101**	4,402,953
Deferred contributions recorded as revenue	**(3,218,371)**	(3,332,169)
Balance, end of year	**4,178,508**	4,090,778
Special Purposes Fund		
Balance, beginning of year	**3,325,195**	3,097,905
Externally restricted contributions received *[note 6]*	**50,076**	43,477
Externally restricted contributions recorded as revenue *[note 6]*	**(150,285)**	(101,022)
Investment income allocated to externally restricted contributions *[note 6]*	**262,374**	284,835
Balance, end of year	**3,487,360**	3,325,195
	7,665,868	7,415,973

6. Revenue from the Special Purposes Fund

Revenue from the Special Purposes Fund is reported as follows:

	2026		
	Investment Income $	**Bequests and donations** $	**Total** $
Total	**412,913**	**340,527**	**753,440**
Transfers from externally restricted and deferred contributions *[note 5[c]]*	**—**	**150,285**	**150,285**
Transfers to externally restricted and deferred contributions *[note 5[c]]*	**(262,374)**	**(50,076)**	**(312,450)**
Amount recognized as revenue	**150,539**	**440,736**	**591,275**

	2025		
	Investment Income $	**Bequests and donations** $	**Total** $
Total	379,480	170,525	550,005
Transfers from externally restricted and deferred contributions *[note 5[c]]*	—	101,022	101,022
Transfers to externally restricted and deferred contributions *[note 5[c]]*	(284,835)	(43,477)	(328,312)
Amount recognized as revenue	94,645	228,070	322,715

7. Deferred capital contributions

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets [sports court]. The change in the deferred capital contributions is as follows:

	2026 $	**2025** $
Balance, beginning of year	**57,792**	66,461
Amortization	**(8,669)**	(8,669)
Balance, end of year	**49,123**	57,792

8. Salaries and employee benefits

The Agency's employees are members of the Ontario Municipal Employees' Retirement System ["OMERS"], which is a multi-employer pension plan. The Agency makes contributions to OMERS on behalf of most of its employees. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employees and employers jointly contribute to the plan in equal amounts.
The contributions expensed in the current year amounted to $1,410,951 [2025 – $1,318,096]. These amounts are included in salaries and employee benefits expense in the statement of operations and changes in net assets.

The most recent valuation for financial reporting purposes completed by OMERS as of December 31, 2025 disclosed net assets available for defined benefits of $145.5 billion, a net return of 6.0% and a funding ratio of 99%.

9. Interfund transfers

Net transfers of $854,500 [2025 – $1,292,790] were made from the Special Purposes Fund to the Operating Fund for funding special programs and direct financial assistance to clients *[note 16].*

10. Contingencies

The Agency is, in the normal course of operations, subject to legal claims. Management is satisfied that the Agency has appropriate insurance coverage in place and, therefore, none of the current ongoing claims are expected to have a material impact on the Agency's financial position.

11. Financial instruments

The Agency is exposed to various financial risks through transactions from its financial instruments.

Foreign currency risk

The Agency is exposed to foreign currency risk with respect to its investments denominated in foreign currencies, including the underlying investments of its pooled funds denominated in foreign currencies, because of fluctuations in the relative value of foreign currencies against the Canadian dollar.

Credit risk

The Agency is exposed to credit risk in connection with its accounts receivable and its short-term and fixed income investments because of the risk that one party to the financial instrument may cause a financial loss for the other party by failing to discharge an obligation.

Approximately 97% [2025 – 91%] of the operating accounts receivable balance is due from three [2025 – three] sources. Subsequent to year-end, 82% [2025 – 97%] of the accounts receivable balance has been collected.

Interest rate risk

The Agency is exposed to interest rate risk with respect to its investments in its short-term and fixed income investments because the fair value will fluctuate due to changes in market interest rates.

Liquidity risk

Liquidity risk is the risk that the Agency may encounter difficulty in meeting obligations in connection with its financial liabilities.

Other price risk

The Agency is exposed to other price risk through changes in market prices [other than changes arising from interest rate risk or foreign currency risk] in connection with its investments in equity securities and pooled funds.

12. Commitments

The Agency has obligations under operating leases for the rental of office space of $84,000 for future minimum annual lease commitments required under the current occupancy agreement for 2026.

13. Cloud computing arrangements

For the year ended March 31, 2026, the Agency expensed $27,488 [2025 – $13,715] for elements in cloud computing arrangements. These amounts are included in program support expenses.

14. Contributions from the Conference on Jewish Material Claims

During calendar 2025, contributions from the Conference on Jewish Material Claims included a grant in the amount of $920,196 from the GG27 42735 fund and a grant in the amount of $143,070 from the SO66 44188 fund. During calendar 2024, the Agency received $591,000 from the SO64 41344 fund and $275,050 from GG25 38558 fund. These funds were applied exclusively for the purpose for which they were granted. Grant SO64 was used to pay amounts to clients or on behalf of clients for emergency financial assistance expenses.

15. Custodial assets

An amount of $178,023 [2025 – $161,683] is held on deposit at a financial institution representing amounts held in Registered Education Savings Plans for children in care of the Agency. The amounts are funded by Children's Special Allowance received from the federal government. The Agency administers these funds in trust for children and does not include them in the financial statements.

16. Reconciliation of excess (deficiency) of revenue over expenses

The following reconciliation is provided to disclose the differences between these financial statements, which have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, and the Agency’s internal operating statements, which have been prepared in accordance with the reporting requirements of the Agency’s various funding organizations.

	2026	**2025**
	$	$
Deficiency of revenue over expenses before the following	**(951,461)**	(1,316,034)
Amortization of deferred capital contributions	**(8,669)**	(8,669)
Amortization of capital assets	**166,343**	197,046
Additions to capital assets funded from operations	**(60,713)**	(82,596)
Additions to software implementation costs from operations	**—**	(82,465)
Interfund transfers, net *[note 9]*	**854,500**	1,292,790
Excess of revenue over expenses per internal operating statements	**—**	74

Notes to financial statements

16. Reconciliation of excess (deficiency) of revenue over expenses [continued]

Year ended March 31

Excess (deficiency) of revenue over expenses for the year ended March 31, 2026 by program is as follows:

	2026									
	Child Welfare Services	JDD Adolescent Treatment Centre — C&FI Oper. Non-Res./Section 23 Classr.	JDD Adolescent Treatment Centre — C&FI Oper. Non-Res.	Broader Public Sector — Other Children's Services	Family Support Program — SCS-Children other	Violence Against Women Counsel. — Counsell. Service/ Survey/ Capacity	VAW Transitional Housing — Transitional Housing Support Program	Children Witnessing Abuse Program — Child Witness Program	Family & Community Services — Counselling Prevention Changing Families Outreach	Total Agency
	$	$	$	$	$	$	$	$	$	$
Revenue										
MCCSS	8,868,374	—	—	117,899	227,291	262,684	68,182	216,391	—	9,760,821
MCCSS	111,870	—	—	—	—	—	—	—	48,397	160,267
MOH	—	842,491	37,287	—	—	—	—	—	—	879,778
MOH	—		33,000	—	—	—	—	—	—	33,000
MOH	—		4,502	—	—	—	—	—	—	4,502
United Way	—	—	—	—	—	145,800	—	—	1,371,269	1,517,069
UJA Federation/Jewish Foundation	—	—	—	—	—	178,000	—	—	5,640,486	5,818,486
Conference on Jewish Material Claims Against Germany	—	—	—	—	—	—	—	—	1,179,054	1,179,054
Grants and Projects	—	40,151	—	—	—	36,371	—	—	356,240	432,762
CSA/Parental Contributions	186,826	—	—	—	—	—	—	—	—	186,826
Fees from Clients		3,300	—	—	—	—	—	—	539,391	542,691
Other Foundations/Donations	500	219,642	49,505	—	18,421	545,140	—	—	5,493,577	6,326,785
	9,167,570	1,105,584	124,294	117,899	245,712	1,167,995	68,182	216,391	14,628,414	26,842,041
Expenses										
Salaries and Benefits	6,316,125	779,542	117,794	117,899	229,555	1,091,332	71,081	123,754	8,691,898	17,538,980
Travel	37,513	305	—	—		—	—	—	27,227	65,045
Training	24,452	28,150	—	—	2,747	8,835	—	697	92,944	157,825
Occupancy Costs	330,529	125,841	—	—	—	—	—	—	701,473	1,157,843
Purchased Services Non-Client	109,212	29,167	—	—	—	—	—	—	159,342	297,721
Program Expenses	—	32,292	—	—	90	11,885	—	39,023	152,040	235,330
Direct Cost of Care for Children	1,575,123	—	—	—	—	—	—	—	—	1,575,123
Purchased Services Client	318,426	15,457	—	—	—	—	—	—	12,310	346,193
Direct Financial Assistance to Clients	—	—	—	—	—	—	—	—	3,855,122	3,855,122
Central Admin. Expenses	—	44,950	6,500	—	11,400	43,990	6,238	19,560	—	132,638
Administration/Technology/Insurance	456,190	49,880	—	—	1,920	36,173	—	—	936,058	1,480,221
	9,167,570	1,105,584	124,294	117,899	245,712	1,192,215	77,319	183,034	14,628,414	26,842,041
Excess (deficiency) of revenues over expenses	—	—	—	—	—	(24,220)	(9,137)	33,357	—	—

Notes to financial statements

16. Reconciliation of excess (deficiency) of revenue over expenses [continued]

Year ended March 31

Excess (deficiency) of revenue over expenses for the year ended March 31, 2025 by program is as follows:

	2025									
	Child Welfare Services	JDD Adolescent Treatment Centre	JDD Adolescent Treatment Centre	Broader Public Sector	Family Support Program	Violence Against Women Counsel.	VAW Transitional Housing	Children Witnessing Abuse Program	Family & Community Services	
		C&FI Oper. Non-Res./Section 23 Classr.	C&FI Oper. Non-Res.	Other Children's Services	SCS-Children other	Counsell. Service/ Survey/ Capacity	Transitional Housing Support Program	Child Witness Program	Counselling Prevention Changing Families Outreach	Total Agency
	$	$	$	$	$	$	$	$	$	$
Revenue										
MCCSS	9,035,683	—	—	117,899	227,291	262,684	68,182	216,391	—	9,928,130
MCCSS	87,445	—	—	—	—	—	—	—	27,640	115,085
MOH	—	807,895	37,287	—	—	—	—	—	—	845,182
MOH	—		33,000	—	—	—	—	—	—	33,000
MOH	—	51,327	4,502	—	—	—	—	—	—	55,829
United Way	—	—	—	—	—	145,800	—	—	1,389,818	1,535,618
UJA Federation/Jewish Foundation	—	—	—	—	—	178,000	—	—	4,855,860	5,033,860
Conference on Jewish Material Claims Against Germany	—	—	—	—	—	—	—	—	866,050	866,050
Grants and Projects	—	—	—	—	—	45,557	—	—	375,559	421,116
CSA/Parental Contributions	128,391	—	—	—	—	—	—	—	—	128,391
Fees from Clients	2,440	3,600	—	—	—	60	—	—	676,373	682,473
Other Foundations/Donations	500	224,017	49,505	—	4,442	567,875	—	—	5,445,527	6,291,866
	9,254,459	1,086,839	124,294	117,899	231,733	1,199,976	68,182	216,391	13,636,827	25,936,600
Expenses										
Salaries and Benefits	6,157,931	753,655	117,794	117,899	219,003	1,106,208	67,558	119,256	8,103,974	16,763,278
Travel	42,219	689	—	—	109	—	—	24	24,991	68,032
Training	41,742	5,275	—	—	1,170	246	—	250	79,702	128,385
Occupancy Costs	375,498	152,165	—	—	—	—	—	49,078	657,128	1,233,869
Purchased Services Non-Client	191,169	28,757	—	—	—	5,075	—	—	121,524	346,525
Program Expenses	—	30,187	—	—	—	32,121	—	—	197,912	260,220
Direct Cost of Care for Children	1,545,561	—	—	—	—	—	—	—	—	1,545,561
Purchased Services Client	432,118	7,143	—	—	—	—	—	—	2,280	441,541
Direct Financial Assistance to Clients	—	—	—	—	—	—	—	—	3,558,731	3,558,731
Central Admin. Expenses	—	44,950	6,500	—	11,400	43,990	6,238	19,560	—	132,638
Administration/Technology/Insurance	468,221	64,018	—	—	51	34,945	—	—	890,511	1,457,746
	9,254,459	1,086,839	124,294	117,899	231,733	1,222,585	73,796	188,168	13,636,753	25,936,526
Excess (deficiency) of revenues over expenses	—	—	—	—	—	(22,609)	(5,614)	28,223	74	74