
BOOST CHILD & YOUTH ADVOCACY CENTRE

FINANCIAL STATEMENTS

DECEMBER 31, 2024



Durante Colasanti LLP
120 Jevlan Drive, Unit 2B
Woodbridge, ON, L4L 8G3
Canada

Tel: 416-964-8433
www.durcollp.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Boost Child & Youth Advocacy Centre:

Opinion

We have audited the financial statements of Boost Child & Youth Advocacy Centre which comprise the statement of financial position as at December 31, 2024, and the statements of changes in net assets, operations, program revenue and expenses, and 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 Boost Child & Youth Advocacy Centre as at December 31, 2024 and the 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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of 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 Boost Child & Youth Advocacy Centre'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 Boost Child & Youth Advocacy Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Boost Child & Youth Advocacy Centre'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.

Auditor's Responsibilities (continued)

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 Boost Child & Youth Advocacy Centre'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 Boost Child & Youth Advocacy Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw your 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 Boost Child & Youth Advocacy Centre 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.

Durante Colasanti LLP

**Chartered Professional Accountants
Licensed Public Accountants**

**Woodbridge, Ontario
June 9, 2025**

BOOST CHILD & YOUTH ADVOCACY CENTRE


STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2024

	2024	2023
ASSETS		
Current assets		
Cash - Note 3	\$ 1,518,588	\$ 2,349,075
HST recoverable	333,996	302,248
Government funding receivable	285,838	227,614
Other accounts receivable - Note 4	35,191	235,753
Short-term investments - Note 5	295,969	-
Prepaid expenses	<u>151,806</u>	<u>129,855</u>
	<u>2,621,388</u>	<u>3,244,545</u>
Long-term assets		
Investments - Note 5	708,005	-
Capital assets - Note 6	<u>260,931</u>	<u>295,859</u>
	<u>968,936</u>	<u>295,859</u>
	<u>\$ 3,590,324</u>	<u>\$ 3,540,404</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 255,900	\$ 267,016
Deferred revenue - Note 8	<u>738,971</u>	<u>626,998</u>
	<u>994,871</u>	<u>894,014</u>
Net assets		
Reserve for operations - Note 9	1,000,000	1,000,000
Invested in capital assets	260,931	295,859
Unrestricted	<u>1,334,522</u>	<u>1,350,531</u>
	<u>2,595,453</u>	<u>2,646,390</u>
	<u>\$ 3,590,324</u>	<u>\$ 3,540,404</u>

Approved on behalf of the Board:

Signed by: 
 _____, Director
DDE6CF660225478...

Signed by: 
 _____, Director
51F015A14CAB42E...

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2024

				2024	2023
	Unrestricted net assets	Invested in capital assets	Reserve for operations	Total	Total
Balance, beginning of year	\$ 1,350,531	\$ 295,859	\$ 1,000,000	\$ 2,646,390	\$ 2,417,835
Excess (deficiency) of revenue over expenses	(50,937)	-	-	(50,937)	228,555
Capital asset purchases	(22,054)	22,054	-	-	-
Amortization of capital assets	<u>56,982</u>	<u>(56,982)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 1,334,522</u>	<u>\$ 260,931</u>	<u>\$ 1,000,000</u>	<u>\$ 2,595,453</u>	<u>\$ 2,646,390</u>

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE**STATEMENT OF OPERATIONS****FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
REVENUE		
Government funding	\$ 2,287,527	\$ 2,442,070
Fundraising and other	1,848,414	1,470,418
Project grants	<u>758,814</u>	<u>902,755</u>
Total revenue	<u>4,894,755</u>	<u>4,815,243</u>
EXPENSES		
Program expenses		
Assessment-Directed Therapy Program	1,157,937	1,035,621
Central Child Victim-Witness Support Program	390,141	327,175
Toronto Child Victim-Witness Support Program	378,270	335,656
Prevention and Public Education Program	585,313	555,323
Responding to Children at Risk Program	1,448,914	1,382,257
Internet Child Exploitation Counselling Referral Program	<u>29,996</u>	<u>273,094</u>
	3,990,571	3,909,126
Administration and development	<u>955,121</u>	<u>677,562</u>
Total expenses	<u>4,945,692</u>	<u>4,586,688</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (50,937)</u>	<u>\$ 228,555</u>

see accompanying notes

**BOOST CHILD & YOUTH ADVOCACY CENTRE
STATEMENT OF PROGRAM REVENUE AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	ADTP	Central CVWSP	Toronto CVWSP	Prevention & Public Ed	RCR	ICE	Administration and Development	TOTAL 2024
REVENUE								
Government funding								
Ministry of Health	\$ 535,161	\$ -	\$ -	\$ 111,981	\$ 192,242	\$ -	\$ -	\$ 839,384
Department of Justice	-	-	-	-	463,902	-	-	463,902
Attorney General	-	191,252	191,252	-	-	62,500	-	445,004
City of Toronto	70,647	-	38,562	136,751	-	-	80,906	326,866
MCCSS	<u>212,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>212,371</u>
	818,179	191,252	229,814	248,732	656,144	62,500	80,906	2,287,527
Fundraising and other	24,767	18,100	18,100	79,357	43,333	-	1,664,757	1,848,414
Project grants	<u>314,991</u>	<u>-</u>	<u>-</u>	<u>11,800</u>	<u>392,023</u>	<u>-</u>	<u>40,000</u>	<u>758,814</u>
Total revenue	<u>1,157,937</u>	<u>209,352</u>	<u>247,914</u>	<u>339,889</u>	<u>1,091,500</u>	<u>62,500</u>	<u>1,785,663</u>	<u>4,894,755</u>
EXPENSES								
Salaries	655,640	217,934	167,532	395,204	537,164	16,187	251,417	2,241,078
Occupancy	129,220	56,145	56,753	57,272	508,248	1,038	41,890	850,566
Purchased services	141,767	28,415	82,659	29,961	202,641	8,212	312,197	805,852
Staff benefits	155,887	43,823	32,175	62,142	94,403	1,938	37,175	427,543
Fundraising costs	-	-	-	-	-	-	240,144	240,144
Office expenses	23,967	14,991	9,689	11,336	19,867	1,120	29,642	110,612
Office equipment	22,569	4,769	9,337	9,244	20,615	1,380	23,716	91,630
Travel	1,717	9,864	3,677	1,304	41,984	121	3,706	62,373
Program supplies	2,230	11,646	6,366	6,621	3,304	-	-	30,167
Insurance	8,703	2,044	2,147	4,294	7,157	-	4,400	28,745
Amortization	<u>16,237</u>	<u>510</u>	<u>7,935</u>	<u>7,935</u>	<u>13,531</u>	<u>-</u>	<u>10,834</u>	<u>56,982</u>
Total expenses	<u>1,157,937</u>	<u>390,141</u>	<u>378,270</u>	<u>585,313</u>	<u>1,448,914</u>	<u>29,996</u>	<u>955,121</u>	<u>4,945,692</u>
Excess (deficiency) of revenue over expenses before allocation of net fundraising revenue	-	(180,789)	(130,356)	(245,424)	(357,414)	32,504	830,542	(50,937)
Allocation of net fundraising revenue to programs	<u>-</u>	<u>180,789</u>	<u>130,356</u>	<u>245,424</u>	<u>357,414</u>	<u>(32,504)</u>	<u>(881,479)</u>	<u>-</u>
Deficiency of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50,937)</u>	<u>\$ (50,937)</u>

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
CASH INFLOWS (OUTFLOWS)		
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ (50,937)	\$ 228,555
Non-cash items		
Amortization	56,982	56,163
Net change in non-cash working capital items (below)	<u>(106,473)</u>	<u>(395,825)</u>
Cash used in operations	<u>(100,428)</u>	<u>(111,107)</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(22,054)	-
Purchase of investments	<u>(708,005)</u>	<u>-</u>
Cash used in investing activities	<u>(730,059)</u>	<u>-</u>
NET CASH ACTIVITY FOR THE YEAR	(830,487)	(111,107)
CASH, BEGINNING OF YEAR	<u>2,349,075</u>	<u>2,460,182</u>
CASH, END OF YEAR	<u>\$ 1,518,588</u>	<u>\$ 2,349,075</u>
Net change in non-cash working capital items:		
HST recoverable	\$ (31,748)	\$ (152,195)
Government funding receivable	(58,224)	151,116
Other accounts receivable	200,562	60,743
Short-term investments	(295,969)	-
Prepaid expenses	(21,951)	(53,849)
Accounts payable and accrued liabilities	(11,116)	(38,427)
Deferred revenue	<u>111,973</u>	<u>(363,213)</u>
	<u>\$ (106,473)</u>	<u>\$ (395,825)</u>

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

Boost Child & Youth Advocacy Centre (the organization) works to prevent child abuse and violence through awareness and education. Under one roof, in collaboration with police, child protection, medical, and mental health agencies, it provides an individualized and child-friendly response for children who have experienced abuse.

Programs include Advocacy (RCR), Prevention & Public Education, Assessment-Directed Therapy (ADTP), Internet Child Exploitation Counselling Referral (ICE), and Child Victim Witness Support (CVWSP). Child Victim Witness Support programs extend beyond Toronto's borders to other regions in Ontario.

The organization is exempt from income tax in Canada as a registered charity under the Income Tax Act (Canada).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations. These standards are in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

Fund Accounting

The accounts are maintained in accordance with the principles of fund accounting, whereby net assets of the organization are classified for accounting and reporting purposes into funds to be used as determined by the organization.

Reserve for operations

The internally restricted net assets can be used at the discretion of the Board of Directors to support and enhance designated programs and activities.

Invested in capital assets

Invested in capital assets net assets reflects the assets, liabilities, revenue and expenses related to the organization's capital assets.

Unrestricted

Unrestricted net assets include the day-to-day program activities primarily funded by various government organizations.

Financial Instruments

The organization initially measures its financial assets and liabilities at fair value. It subsequently measures all its financial assets and liabilities at amortized cost, except for investments in instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and other accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

BOOST CHILD & YOUTH ADVOCACY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

Prepaid Expenses

Prepaid expenses are recorded for goods and services being received in the next fiscal year but paid for in the current fiscal year. The balance at year end represents prepaid insurance, rent deposits and deposits for future events.

Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives, which for office equipment is three years. Leasehold improvements are amortized on a straight-line basis over the eleven-and-one-half-year term of the lease.

Revenue Recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions, such as grants and donations received for special projects, are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Donations are recognized as revenue when received.

Contributions for capital purchases are deferred and recognized as revenue on the same basis as the related capital assets.

Training, publications and consultation revenue is recognized when the service is provided or the publications are shipped. Investment income is recognized as earned.

Expense Allocation

The organization engages in various programs. The direct costs of each program include the costs of personnel, supplies and services and other expenses that are directly related to providing the program. The organization also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.

The organization allocates certain of its general support expenses, such as administrative salaries, benefits and occupancy costs, to individual programs based on the size of each program and its use of resources, as determined during the organization's budgeting process, and applies that basis consistently each year.

Use of estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses. Estimates are used when accounting for certain items such as the allocation of expenses to different programs and the timing of the recognition of project grant revenue.

By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

BOOST CHILD & YOUTH ADVOCACY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

Contributed Services

Volunteers contribute many hours per year and other service providers contribute services at no charge to assist the organization in carrying out its objectives. While these services benefit the organization considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

Income Taxes

As the organization is a registered charity, it is not subject to either federal or provincial income taxes.

2. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure.

Liquidity Risk

Liquidity risk is the risk the company will encounter difficulty in meeting obligations associated with financial liabilities. The company is exposed to liquidity risk arising from meeting its payments to creditors including accounts payables. The organization expects to meet obligations as they come due primarily from cash flow from operations. If required, the organization has an available line of credit (Note 7).

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 company has exposure to the credit risk arising from accounts receivable.

Periodically, the organization assesses the collectibility of its accounts receivable and provides an allowance for doubtful accounts as appropriate. At December 31, 2024, the allowance for doubtful accounts was \$1,950 (\$19,950 in 2023). The organization's losses due to credit have historically been minimal.

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 not exposed to interest rate risk on its fixed income securities as the rates are fixed.

Other price risk

Other price risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments trading in the market.

The organization is exposed to other price risk through its investments.

BOOST CHILD & YOUTH ADVOCACY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****DECEMBER 31, 2024****3. CASH**

Cash is comprised of amounts on deposit with a Canadian bank.

4. OTHER ACCOUNTS RECEIVABLE

Other accounts receivable consists of amounts not yet received for fundraising and other program activities. Amounts were all received subsequent to year end.

5. INVESTMENTS

Investments, at market value, are composed of the following:

	<u>2024</u>
Cash balance in Canadian dollars	\$ 5,943
Fixed income (short-term)	290,026
Fixed income (long-term)	530,840
Principal protected notes (long-term)	<u>177,165</u>
	<u>\$ 1,003,974</u>

Investment income is composed of:

	<u>2024</u>
Interest	\$ 102,555
Realized and unrealized investment gains (losses)	<u>(3,615)</u>
	<u>\$ 98,940</u>

Fixed income investments consist of guaranteed investment certificates yielding 3.60% to 3.90% and bonds with yields ranging from 1.928% to 5.426%. Investments designated as short-term are anticipated to mature or be sold within the next 12 months.

6. CAPITAL ASSETS

Capital assets, recorded at cost, are as follows:

	<u>Cost</u>	<u>Accumulated amortization</u>	<u>2024 Net</u>	<u>2023 Net</u>
Leasehold improvements	\$ 570,025	\$ 327,473	\$ 242,552	\$ 293,000
Office furniture and equipment	<u>93,943</u>	<u>75,564</u>	<u>18,379</u>	<u>2,859</u>
	<u>\$ 663,968</u>	<u>\$ 403,037</u>	<u>\$ 260,931</u>	<u>\$ 295,859</u>

7. LINE OF CREDIT

The organization has available a revolving line of credit to a maximum of \$150,000, with interest calculated at the prime rate. Any outstanding amounts are repayable immediately upon demand by the bank. As at December 31, 2024, the organization had not drawn on this line of credit (\$Nil as at December 31, 2023).

BOOST CHILD & YOUTH ADVOCACY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****DECEMBER 31, 2024****8. DEFERRED REVENUE**

Deferred revenue represents unspent restricted operating funding received by the organization for which the related expenses have not yet been incurred, or for fundraising events to take place in the following year. Most of this deferred revenue will be recognized as revenue in the next fiscal year. The balances as at year end consist of the following:

	<u>2024</u>	<u>2023</u>
Foundations and other	\$ 638,023	\$ 498,029
Fundraising events	83,451	107,559
Ministry of the Attorney General	<u>17,497</u>	<u>21,410</u>
	<u>\$ 738,971</u>	<u>\$ 626,998</u>

The continuity of the deferred revenue is as follows:

Deferred revenue, beginning of year	\$ 626,998	\$ 990,211
Revenue received or receivable in the year	5,006,728	4,452,030
Less operating revenue recognized in the year	<u>(4,894,755)</u>	<u>(4,815,243)</u>
Deferred revenue, end of year	<u>\$ 738,971</u>	<u>\$ 626,998</u>

9. RESERVE FOR OPERATIONS

In common with many not-for-profit organizations and to ensure the ongoing financial stability and liquidity of the organization, the Board of Directors has agreed that a reserve for operations should be maintained. For fiscal 2024, the Board of Directors did not appropriate any funds to the reserve (\$Nil in 2023). The total reserve of \$1,000,000 at December 31, 2024 represents approximately three months of operating expenses.

10. LEASE COMMITMENTS

The organization's obligations under operating leases for premises (including estimated realty taxes, operating costs, utilities and unrecoverable HST) and office equipment are as follows:

	<u>Premises</u>	<u>Equipment</u>	<u>Total</u>
Year ended December 31, 2025	\$ 872,036	\$ 24,294	\$ 896,330
2026	868,912	32,392	901,304
2027	860,850	32,392	893,242
2028	881,418	32,392	913,810
2029 and thereafter	<u>881,418</u>	<u>72,882</u>	<u>954,300</u>
	<u>\$ 4,364,634</u>	<u>\$ 194,352</u>	<u>\$ 4,558,986</u>

BOOST CHILD & YOUTH ADVOCACY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****DECEMBER 31, 2024****11. MINISTRY OF THE ATTORNEY GENERAL****Child Victim Witness Support Program**

The Ministry of the Attorney General provides annual funding for the Child Victim Witness Support Program (CVWSP) at both the Central and Toronto locations. The expenditures to operate the program, excluding those funded by other grants, are as follows:

	<u>2024</u>		<u>2023</u>	
	<u>Central</u>	<u>Toronto</u>	<u>Central</u>	<u>Toronto</u>
Annual funding	\$ 191,252	\$ 191,252	\$ 165,000	\$ 165,000
Expenditures				
Salaries	202,934	126,216	159,939	142,965
Occupancy	56,145	50,971	51,969	53,272
Staff benefits	43,823	28,228	34,996	27,793
Purchased services	28,415	82,659	38,298	29,902
Office and equipment	19,758	16,509	16,452	13,689
Travel	9,864	3,677	6,463	5,345
Program supplies	8,548	3,266	6,129	7,385
Insurance	<u>2,044</u>	<u>2,147</u>	<u>212</u>	<u>318</u>
	<u>371,531</u>	<u>313,673</u>	<u>314,458</u>	<u>280,669</u>
Shortfall of funding over expenditures	\$ <u>(180,279)</u>	\$ <u>(122,421)</u>	\$ <u>(149,458)</u>	\$ <u>(115,669)</u>

Total CVWSP program costs are allocated as follows:

	<u>2024</u>		<u>2023</u>	
	<u>Central</u>	<u>Toronto</u>	<u>Central</u>	<u>Toronto</u>
Funded by Attorney General	\$ 371,531	\$ 313,673	\$ 314,458	\$ 280,669
Funded by grants and other	18,100	18,100	12,500	12,500
Funded by City of Toronto	-	38,562	-	37,008
Funded by Ministry of Health	-	-	-	-
Amortization	<u>510</u>	<u>7,935</u>	<u>217</u>	<u>5,479</u>
	<u>\$ 390,141</u>	<u>\$ 378,270</u>	<u>\$ 327,175</u>	<u>\$ 335,656</u>

Internet Child Exploitation

The Internet Child Exploitation (ICE) Counselling Program is a counselling referral and funding program established by the Ontario Victim Services Secretariat at the Ministry of the Attorney General. The organization administers the program. In 2024, the organization incurred expenses of \$3,980 for counselling in this program (\$91,283 in 2023). The ICE program concluded its funding in fiscal year 2024.