
BOOST CHILD & YOUTH ADVOCACY CENTRE

FINANCIAL STATEMENTS

DECEMBER 31, 2025



Durante Colasanti LLP
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Canada

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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, 2025, 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, 2025 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
May 21, 2026**

BOOST CHILD & YOUTH ADVOCACY CENTRE**STATEMENT OF FINANCIAL POSITION****AS AT DECEMBER 31, 2025**

	2025	2024
ASSETS		
Current assets		
Cash - Note 3	\$ 2,032,250	\$ 1,518,588
HST recoverable	197,947	333,996
Government funding receivable	199,925	285,838
Other accounts receivable - Note 4	42,914	35,191
Short-term investments - Note 5	512,147	295,969
Prepaid expenses	<u>114,184</u>	<u>151,806</u>
	<u>3,099,367</u>	<u>2,621,388</u>
Long-term assets		
Investments - Note 5	534,948	708,005
Capital assets - Note 6	<u>220,422</u>	<u>260,931</u>
	<u>755,370</u>	<u>968,936</u>
	<u>\$ 3,854,737</u>	<u>\$ 3,590,324</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 233,379	\$ 255,900
Deferred revenue - Note 8	<u>830,343</u>	<u>738,971</u>
	<u>1,063,722</u>	<u>994,871</u>
Net assets		
Reserve for operations - Note 9	1,000,000	1,000,000
Invested in capital assets	220,422	260,931
Unrestricted	<u>1,570,593</u>	<u>1,334,522</u>
	<u>2,791,015</u>	<u>2,595,453</u>
	<u>\$ 3,854,737</u>	<u>\$ 3,590,324</u>

Approved on behalf of the Board:

Signed by:

Julie Robertson

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, Director

Signed by:

Regan P. Watts

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, Director

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025		2024	
	Unrestricted net assets	Invested in capital assets	Reserve for operations	Total
Balance, beginning of year	\$ 1,334,522	\$ 260,931	\$ 1,000,000	\$ 2,646,390
Excess (deficiency) of revenue over expenses	195,562	-	-	(50,937)
Capital asset purchases	(20,749)	20,749	-	-
Amortization of capital assets	61,258	(61,258)	-	-
Balance, end of year	<u>\$ 1,570,593</u>	<u>\$ 220,422</u>	<u>\$ 1,000,000</u>	<u>\$ 2,791,015</u>
				<u>\$ 2,595,453</u>

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE**STATEMENT OF OPERATIONS****FOR THE YEAR ENDED DECEMBER 31, 2025**

	2025	2024
REVENUE		
Government funding	\$ 2,353,161	\$ 2,327,527
Fundraising revenues	2,349,853	1,985,109
Child and Youth Advocacy Centre contributions	403,248	392,023
Training and other revenue	<u>164,533</u>	<u>190,096</u>
Total revenue	<u>5,270,795</u>	<u>4,894,755</u>
EXPENSES		
Program expenses		
Assessment-Directed Therapy Program	1,365,408	1,162,072
Central Child Victim-Witness Support Program	353,942	445,813
Toronto Child Victim-Witness Support Program	324,371	316,232
Prevention and Public Education Program	645,766	585,313
Child and Youth Advocacy Program (formerly Responding to Children at Risk Program)	1,393,573	1,448,914
Internet Child Exploitation Counselling Referral Program	<u>-</u>	<u>29,996</u>
	4,083,060	3,988,340
Administration and development	<u>992,173</u>	<u>957,352</u>
Total expenses	<u>5,075,233</u>	<u>4,945,692</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 195,562</u>	<u>\$ (50,937)</u>

see accompanying notes

**BOOST CHILD & YOUTH ADVOCACY CENTRE
STATEMENT OF PROGRAM REVENUE AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025**

	ADTP	Central CVWSP	Toronto CVWSP	Prevention & Public Ed	CYAP (formerly RCR)	Administration and Development	TOTAL 2025
REVENUE							
Government funding							
Ministry of Health	\$ 527,976	\$ -	\$ -	\$ 108,651	\$ 212,209	\$ -	\$ 848,836
Attorney General - Note 11	-	225,633	250,004	-	-	-	475,637
Department of Justice	-	-	-	-	436,296	-	436,296
City of Toronto	73,120	-	39,917	141,538	-	126,733	381,308
MCCSS	211,084	-	-	-	-	-	211,084
	812,180	225,633	289,921	250,189	648,505	126,733	2,353,161
Fundraising revenues							
CYAC contributions	550,264	1,000	3,994	40,000	80,366	1,674,229	2,349,853
Training and other revenue	-	-	-	-	403,248	-	403,248
	2,964	-	-	64,511	3,000	94,058	164,533
Total revenue	<u>1,365,408</u>	<u>226,633</u>	<u>293,915</u>	<u>354,700</u>	<u>1,135,119</u>	<u>1,895,020</u>	<u>5,270,795</u>
EXPENSES							
Salaries	879,011	182,122	147,791	429,605	449,290	303,142	2,390,961
Occupancy	160,100	46,385	71,575	74,095	520,726	46,152	919,033
Staff benefits	137,824	40,548	32,645	64,214	87,336	43,983	406,550
Indirect purchased services	49,370	20,899	22,699	22,699	61,484	202,172	379,323
Fundraising costs	-	-	-	-	-	290,987	290,987
Direct purchased services	54,031	29,438	653	17,231	97,251	17,243	215,847
Office expenses	46,173	19,907	19,159	19,014	44,914	48,583	197,750
Travel	6,843	8,220	8,672	2,344	111,242	419	137,740
Program supplies	8,552	5,152	8,633	7,275	3,531	10,276	43,419
Staff development	2,671	228	225	1,946	457	18,705	24,232
Insurance	2,456	502	608	1,217	2,028	1,322	8,133
Amortization	18,377	541	11,711	6,126	15,314	9,189	61,258
Total expenses	<u>1,365,408</u>	<u>353,942</u>	<u>324,371</u>	<u>645,766</u>	<u>1,393,573</u>	<u>992,173</u>	<u>5,075,233</u>
Excess (deficiency) of revenue over expenses before allocation of net fundraising revenue	-	(127,309)	(30,456)	(291,066)	(258,454)	902,847	195,562
Allocation of net fundraising revenue to programs	-	127,309	30,456	291,066	258,454	(707,285)	-
Excess of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,562</u>	<u>\$ 195,562</u>

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED DECEMBER 31, 2025**

	2025	2024
CASH INFLOWS (OUTFLOWS)		
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ 195,562	\$ (50,937)
Non-cash items		
Amortization	61,258	56,982
Net change in non-cash working capital items (below)	<u>104,534</u>	<u>(106,473)</u>
Cash provided from (used in) operations	<u>361,354</u>	<u>(100,428)</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(20,749)	(22,054)
Decrease (increase) in investments	<u>173,057</u>	<u>(708,005)</u>
Cash provided from (used in) investing activities	<u>152,308</u>	<u>(730,059)</u>
NET CASH ACTIVITY FOR THE YEAR	513,662	(830,487)
CASH, BEGINNING OF YEAR	<u>1,518,588</u>	<u>2,349,075</u>
CASH, END OF YEAR	<u>\$ 2,032,250</u>	<u>\$ 1,518,588</u>
Net change in non-cash working capital items:		
HST recoverable	\$ 136,049	\$ (31,748)
Government funding receivable	85,913	(58,224)
Other accounts receivable	(7,723)	200,562
Short-term investments	(216,178)	(295,969)
Prepaid expenses	37,622	(21,951)
Accounts payable and accrued liabilities	(22,521)	(11,116)
Deferred revenue	<u>91,372</u>	<u>111,973</u>
	<u>\$ 104,534</u>	<u>\$ (106,473)</u>

see accompanying notes

BOOST CHILD & YOUTH ADVOCACY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2025

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 (CYAP; formerly RCR), Prevention & Public Education, Assessment-Directed Therapy (ADTP), 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 reserve for operations consists of internally restricted net assets set aside at the discretion of the Board of Directors to support the ongoing financial stability and liquidity of the Organization.

Funds invested in capital assets

Funds invested in capital assets reflect 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, 2025

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 and donations are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions for capital purchases are deferred and recognized as revenue on the same basis as the amortization of 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

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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 Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization 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 Organization 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, 2025, the allowance for doubtful accounts was \$1,950 (\$1,950 in 2024). The Organization's losses due to credit have historically been minimal.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its cash balances held in interest-bearing accounts with floating rates, as changes in market rates affect the interest income earned.

Other price risk

Other price risk is the risk that the fair value or 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, 2025****3. CASH**

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

4. OTHER ACCOUNTS RECEIVABLE

Other accounts receivable consist 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>2025</u>	<u>2024</u>
Cash balance in Canadian dollars	\$ 9,462	\$ 5,943
Fixed income (short-term)	502,685	290,026
Fixed income (long-term)	534,948	530,840
Principal protected notes (long-term)	<u>-</u>	<u>177,165</u>
	<u>\$ 1,047,095</u>	<u>\$ 1,003,974</u>

Investment income is composed of:

	<u>2025</u>	<u>2024</u>
Interest	\$ 85,115	\$ 102,555
Realized and unrealized investment gains (losses)	<u>4,441</u>	<u>(3,615)</u>
	<u>\$ 89,556</u>	<u>\$ 98,940</u>

Fixed income investments consist of bonds and interest-bearing deposits with interest rates ranging from 1.928% to 5.426%. Investments designated as short-term are expected to mature, be redeemed, or 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>2025 Net</u>	<u>2024 Net</u>
Leasehold improvements	\$ 570,025	\$ 377,921	\$ 192,104	\$ 242,552
Office furniture and equipment	<u>49,870</u>	<u>21,552</u>	<u>28,318</u>	<u>18,379</u>
	<u>\$ 619,895</u>	<u>\$ 399,473</u>	<u>\$ 220,422</u>	<u>\$ 260,931</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, 2025, the Organization had not drawn on this line of credit (\$Nil as at December 31, 2024).

BOOST CHILD & YOUTH ADVOCACY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****DECEMBER 31, 2025****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>2025</u>	<u>2024</u>
Foundations and other	\$ 622,316	\$ 638,023
Ministry of the Attorney General	99,989	17,497
Fundraising events	93,035	83,451
Department of Justice Canada	<u>15,003</u>	<u>-</u>
	<u>\$ 830,343</u>	<u>\$ 738,971</u>

The continuity of the deferred revenue is as follows:

Deferred revenue, beginning of year	\$ 738,971	\$ 626,998
Revenue received in the year	5,362,167	5,006,728
Less operating revenue recognized in the year	<u>(5,270,795)</u>	<u>(4,894,755)</u>
Deferred revenue, end of year	<u>\$ 830,343</u>	<u>\$ 738,971</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 2025, the Board of Directors did not appropriate any funds to the reserve (\$Nil in 2024). The total reserve of \$1,000,000 at December 31, 2025 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, 2026	\$ 868,912	\$ 32,392	\$ 901,304
2027	860,850	32,392	893,242
2028	881,418	32,392	913,810
2029	881,418	32,392	913,810
2030 and thereafter	<u>-</u>	<u>40,490</u>	<u>40,490</u>
	<u>\$ 3,492,598</u>	<u>\$ 170,058</u>	<u>\$ 3,662,656</u>

BOOST CHILD & YOUTH ADVOCACY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

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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>2025</u>		<u>2024</u>	
	<u>Central</u>	<u>Toronto/ Provincial</u>	<u>Central</u>	<u>Toronto</u>
Annual funding	\$ 225,633	\$ 250,004	\$ 191,252	\$ 191,252
Expenditures				
Salaries	181,122	120,551	202,934	126,216
Occupancy	46,385	65,590	56,145	50,971
Staff benefits	40,548	28,560	40,399	24,638
Direct purchased services	29,438	653	56,734	1,278
Indirect purchased services	20,899	22,699	27,138	25,925
Office expenses	19,907	16,553	19,758	16,510
Travel	8,220	4,678	9,864	3,677
Program supplies	5,152	8,633	1,338	4,108
Staff development	228	225	3,424	3,590
Insurance	502	607	2,044	2,147
	<u>352,401</u>	<u>268,749</u>	<u>419,778</u>	<u>259,060</u>
Shortfall of funding over expenditures	<u>\$ (126,768)</u>	<u>\$ (18,745)</u>	<u>\$ (228,526)</u>	<u>\$ (67,808)</u>

Total CVWSP program costs are allocated as follows:

	<u>2025</u>		<u>2024</u>	
	<u>Central</u>	<u>Toronto/ Provincial</u>	<u>Central</u>	<u>Toronto</u>
Funded by Attorney General	\$ 352,401	\$ 268,749	\$ 419,778	\$ 259,060
Funded by grants and other	1,000	3,994	18,100	18,100
Funded by City of Toronto	-	39,917	-	38,562
Amortization	541	11,711	7,935	510
	<u>\$ 353,942</u>	<u>\$ 324,371</u>	<u>\$ 445,813</u>	<u>\$ 316,232</u>

BOOST CHILD & YOUTH ADVOCACY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2025

Internet Child Exploitation

The Internet Child Exploitation (ICE) Counselling Program was a counselling referral and funding program established by the Ontario Victim Services Secretariat at the Ministry of the Attorney General and administered by the Organization. The program concluded in fiscal 2024, and accordingly, no funding or expenditures were recorded in 2025 (\$3,980 of counselling expenses in 2024).

12. COMPARATIVE FIGURES

Certain comparative figures have been reclassified in order to conform with the current year's financial statement presentation.