

**ST. FRANCIS ADVOCATES FOR THE AUTISTIC AND DEVELOPMENTALLY
DISABLED (SARNIA) INC.**

FINANCIAL STATEMENTS

MARCH 31, 2025

**CPA's ON GEORGE, LLP
Chartered Professional Accountants
194 George Street
Sarnia, Ontario
N7T 4N7**

ST. FRANCIS ADVOCATES FOR THE AUTISTIC AND DEVELOPMENTALLY DISABLED (SARNIA)
INC.

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MARCH 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To The Directors Of St. Francis Advocates for the Autistic and Developmentally Disabled (Sarnia) Inc.

Opinion

We have audited the accompanying financial statements of St. Francis Advocates for the Autistic and Developmentally Disabled (Sarnia) Inc., which comprise of the balance sheet as of March 31, 2025, and the statements of operations, surplus, 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 St. Francis Advocates for the Autistic and Developmentally Disabled (Sarnia) Inc. as at March 31, 2025, and the results of its operations and its cash flows for the year then ending 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 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 Organization'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 Organization or to cease operations (or has no realistic alternative but to do so).

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement (whether due to fraud or error) and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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.

INDEPENDENT AUDITOR'S REPORT (Cont'd)

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

- Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements (including the disclosures), and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Sarnia, Ontario
July 31, 2025

CPA's On George, LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

BALANCE SHEET

AS AT MARCH 31, 2025

ASSETS

	<u>2025</u>	<u>2024</u>
CURRENT ASSETS		
Cash	\$ 1,096,805	\$ 874,017
Short term investment (Note 2)	98,166	94,710
Accounts receivable	9,586	7,602
Sales taxes receivable	59,267	54,839
Restricted cash and deposits (Note 2 and 3)	-	34,283
Prepaid expenses	<u>176,282</u>	<u>800</u>
	1,440,106	1,066,251
 CAPITAL ASSETS - NET OF AMORTIZATION (Note 4)	 <u>4,064,699</u>	 <u>4,199,140</u>
	<u>\$ 5,504,805</u>	<u>\$ 5,265,391</u>

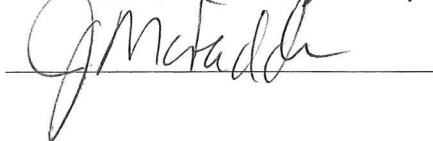
LIABILITIES

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 1,515,458	\$ 1,233,720
Government remittances	-	639
Current portion of long term debt (Note 6)	<u>9,110</u>	<u>21,612</u>
	1,524,568	1,255,970
 LONG TERM DEBT (Note 6)	 216,343	 226,063
 REPLACEMENT RESERVE (Note 3)	 -	 34,283
	<u>1,740,911</u>	<u>1,516,316</u>

STOCKHOLDER'S EQUITY

FUND BALANCE	<u>3,763,894</u>	<u>3,749,075</u>
	<u>\$ 5,504,805</u>	<u>\$ 5,265,391</u>

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

STATEMENT OF OPERATING FUND REVENUE AND EXPENSESYEAR ENDED MARCH 31, 2025

	<u>2025</u>	<u>2024</u>
REVENUE		
Ontario Ministry of Community and Social Services (MCSS)	\$ 12,040,653	\$11,316,418
Dedicated housing - MCSS	25,015	39,427
Other revenue from donations and fundraising	1,085	8,233
Expense recoveries (Note 9)	492,969	471,936
MCCSS Passport Funding	350,930	323,202
Miscellaneous receipts	174,392	113,269
Administration fees earned	148,442	133,483
Interest revenue	9,835	4,816
	<u>13,243,321</u>	<u>12,410,784</u>
EXPENSES		
Salaries and benefits	9,328,807	8,988,772
Amortization	372,268	364,768
Staff travel	18,210	34,272
Staff training	51,195	46,512
Purchased services	2,671,164	2,259,759
Supplies	108,197	114,992
Food cost (net of recoveries)	41,142	41,496
Dues and fees	4,516	5,495
Utilities and municipal taxes	114,658	112,273
Insurance	141,905	135,789
Repairs and maintenance	230,764	228,690
Vehicle operation and maintenance	146,262	121,144
Advertising and promotion	5,113	29,834
Interest on long-term debt	14,040	26,832
	<u>13,248,241</u>	<u>12,510,628</u>
OPERATIONAL EXCESS OF EXPENSES OVER REVENUE	(4,920)	(99,844)
GAIN ON DISPOSAL OF CAPITAL ASSETS	20,501	21,387
TRANSFER TO CAPITAL RESERVE FUND	<u>(762)</u>	<u>(1,144)</u>
NET INCOME (LOSS)	\$ <u>14,819</u>	\$ <u>(79,601)</u>

STATEMENT OF FUND BALANCE

YEAR ENDED MARCH 31, 2025

	<u>2025</u>	<u>2024</u>
BALANCE, BEGINNING OF THE YEAR	\$ 3,749,075	\$ 3,828,676
NET INCOME (LOSS)	<u>14,819</u>	<u>(79,601)</u>
BALANCE, END OF THE YEAR	\$ <u>3,763,894</u>	\$ <u>3,749,075</u>

STATEMENT OF CASH FLOWS**MARCH 31, 2025**

	<u>2025</u>	<u>2024</u>
OPERATING ACTIVITIES		
Net income (loss)	\$ 14,819	\$ (79,601)
Adjustments to reconcile net income to net cash provided by operating activities:		
Amortization of capital assets	372,268	364,768
Gain on disposal of capital assets	<u>(20,501)</u>	<u>(21,387)</u>
	366,586	263,780
Changes in non-cash working capital balances		
Accounts receivable	(1,984)	(5,049)
Sales taxes receivable	(4,428)	(6,401)
Restricted cash and deposits	34,283	(1,926)
Prepaid expenses	(175,483)	18,950
Accounts payable and accrued liabilities	<u>281,102</u>	<u>332,171</u>
	<u>500,076</u>	<u>601,525</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term debt	(22,222)	(24,944)
Replacement reserve	<u>(34,283)</u>	<u>1,926</u>
	<u>(56,505)</u>	<u>(23,018)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of capital assets	20,500	34,075
Purchase of capital assets	<u>(237,827)</u>	<u>(314,848)</u>
	<u>(217,327)</u>	<u>(280,773)</u>
INCREASE IN CASH AND EQUIVALENTS	226,244	297,736
CASH AND EQUIVALENTS, beginning of the year	<u>968,727</u>	<u>670,991</u>
CASH AND EQUIVALENTS, end of the year	<u>\$ 1,194,971</u>	<u>\$ 968,727</u>
Cash and equivalents represented by:		
Cash	\$ 1,096,805	\$ 874,017
Short term investment	<u>98,166</u>	<u>94,710</u>
	<u>\$ 1,194,971</u>	<u>\$ 968,727</u>

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

PURPOSE OF THE ORGANIZATION

St. Francis Advocates For The Autistic And Developmentally Disabled (Sarnia) Inc. is a not-for-profit registered charity with the Mission of providing support services for individuals with autism and other developmental disabilities. St. Francis Advocates For The Autistic And Developmentally Disabled (Sarnia) Inc. is incorporated without share capital in Canada under the Canada Corporations Act as a not-for-profit organization and is a registered charity under the Canadian Income Tax Act (ITA) not subject to income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Fund Accounting

The organization follows the Deferral Method of accounting for program revenue and contributions. Restricted contributions related to expenses of future periods are deferred (Disclosed as "Deferred revenue" on the Balance Sheet) and are recognized as revenue in the period in which the related expenses are incurred. Internally designated portions of the organization's Fund Balance are restricted and utilized from time-to-time at the discretion of the Board of Directors.

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires that management make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. The only significant estimate the organization is required to make is the Useful Life of various classes of Capital Assets based on which Amortization is calculated. This estimate is reviewed periodically and resulting adjustments are made as appropriate at that time.

Revenue Recognition

Revenue is recognized in the year services giving rise to the matching funded expenses are performed. Revenue related to services to be provided in a subsequent fiscal year is disclosed as "Deferred revenue" on the Balance Sheet.

Short term Investments

Short term investments are reported at their estimated fair value.

NOTES TO THE FINANCIAL STATEMENTSMARCH 31, 2025**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**Capital assets - net of amortization

Capital assets, including expenditures that are viewed to improve or prolong the useful life of the related property, plant and equipment, are stated at cost. Amortization is computed on a straight-line basis over the following useful lives:

Building	30 years
Furniture, fixtures and software	8 years
Vehicles	5 years
Computer equipment	8 years

One-half year's amortization is expensed in the year of acquisition.

Donated Materials and Services

The organization does not record in its financial statements the value of Donated Materials and Services received because the amount is not reasonably determinable.

2. SHORT TERM INVESTMENT

The Short term investment consists of a Guaranteed Investment Certificate (GIC) issued by Canadian Imperial Bank of Commerce (CIBC). It bears interest of 2.0%. At March 31, 2025, the cost of the Short term investment was \$98,166 (2024 - \$94,710).

3. REPLACEMENT RESERVE

Under the terms of the Funding Agreement with the Province of Ontario, the organization must fund a Replacement Reserve based on appropriations of Excess of Revenue Over Expenses. These funds are held along with other funds and may only be used with prior approval from the Province. These terms are no longer required by the Province of Ontario and the replacement reserve was reported as income in this fiscal year.

4. CAPITAL ASSETS - NET OF AMORTIZATION

	<u>Cost</u>	<u>2025 Accumulated Amortization</u>	<u>Net Book Value</u>	<u>2024 Net Book Value</u>
Land	\$ 1,166,556	\$ -	\$ 1,166,556	\$ 1,166,556
Building	4,792,832	2,471,802	2,321,030	2,436,418
Furniture and fixtures	1,120,835	1,051,736	69,099	46,047
Computer software	-	-	-	35,756
Computer hardware	124,239	51,265	72,974	76,122
Vehicles	<u>1,164,564</u>	<u>729,524</u>	<u>435,040</u>	<u>438,241</u>
	<u>\$ 8,369,026</u>	<u>\$ 4,304,327</u>	<u>\$ 4,064,699</u>	<u>\$ 4,199,140</u>

A portion of the land and building is pledged as security for the Bank Indebtedness disclosed in Note 5.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2025

5. BANK INDEBTEDNESS

The organization has an Operating Line of Credit (LOC) with a maximum authorized limit of \$90,000 which is due on demand. This revolving credit facility bears interest at the Lender's Prime Interest Rate plus 1.00% The \$90,000 Short term investment disclosed in Note 2 is pledged as Security for this LOC as are certain of the organization's assets that are registered by the Lender under a General Security Agreement (GSA).

6. LONG TERM DEBT

The organization has a number of debts with a Repayment Term longer than one year such that these debts are classified as long term. The Lender, Interest Rate, Security, Repayment Terms and Due Date are as follows:

	<u>2025</u>	<u>2024</u>
Scotiabank Mortgage, 2.31%, secured by RR #1, Petrolia, Ontario repayable in monthly blended payments of principal and interest of \$1,269.13 due November 2024.	\$ -	\$ 15,456
CIBC Mortgage, 5%, secured by 1124 Edward Ave., Windsor, Ontario, repayable in monthly blended payments of principal and interest of \$1,534.64 due August 2026.	220,776	221,383
MacFarlane Petrolia, 1.49%, secured by a 2020 Equinox, repayable in monthly blended payments of principal and interest totaling \$523.06 due January 2026.	<u>4,679</u>	<u>10,836</u>
	225,455	247,675
Less: Current Portion due within one year	<u>9,110</u>	<u>21,612</u>
	<u>\$ 216,345</u>	<u>\$ 226,063</u>

The Long Term Debt is repayable in the following years:

2026	\$ 9,110
2027	<u>216,345</u>
	<u>\$ 225,455</u>

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2025

7. EXCESS OF REVENUE OVER EXPENSES

To the extent funding received from Ministry of Community and Social Services (MCSS) exceeds expenses for the year, as calculated by MCSS, such funding may be fully or partially recoverable by MCSS, subject to negotiation between MCSS and the organization. Funding recovered by MCSS is recorded as a reduction in the fund balance in the year it is recovered by MCSS. MCSS does not follow Canadian accounting standards for not-for-profit organizations in the determination of the excess of revenue over expenses and therefore amounts reported in these financial statements may differ from the amount determined to be recoverable by MCSS.

8. ECONOMIC DEPENDENCE

The organization is economically dependent on the Province of Ontario Ministry of Community and Social Services (MCSS) for the vast majority of its annual funding.

9. EXPENSE RECOVERIES

Expense Recoveries consist of resident revenue and resident reimbursements for certain expenses including utilities, food and supplies.

10. EMPLOYEE SAVINGS PLAN

The organization matches certain management, supervisory and full time employees' contributions to a Registered Retirement Savings Plan (RRSP). The employer contribution ranges from 1% to 5% of the employee's annual compensation. The combined employer and employee portions are contributed directly to the plan held in trust with a financial institution.

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2025

11. FINANCIAL INSTRUMENT RISK MANAGEMENT

Fair Value

The organization's financial instruments consist of cash, short term investment, accounts receivable, sales tax receivable and accounts payable and accrued liabilities. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Foreign Currency Risk

The organization's activities do not involve revenues and expenses denominated in foreign currencies nor does it have a material exposure to highly inflationary foreign currencies.

Credit Risk

The organization does not have a significant exposure to any individual client or counterpart.

Interest Rate Risk

The organization's Long Term Debt is detailed in Note 6. Interest rate risk includes the risk the Mortgage is renewed at a higher interest rate than that currently paid by the organization. Prime based interest rate financing is subject to the risk of an increased Prime Interest Rate including the Bank Indebtedness disclosed in Note 5.

Liquidity Risk

Liquidity Risk is the risk the organization will encounter difficulty meeting cash outflow obligations as they become due. The organization is exposed to this risk in respect of its Bank Indebtedness (Note 5), Accounts payable and accrued liabilities and Long Term Debt (Note 6). The organization mitigates this risk by monitoring cashflows closely and budgeting.

St. Francis Advocates
Schedule 1 - Statement of Fund Revenue and Expenses
March 31, 2025 with March 31, 2024 Comparatives

	March 31, 2025						March 31, 2024					
	MCCSS and CCAC Funding	MCCSS - Dedicated Housing	Admin	Fundraising & Donations	Adjustment for ACA	Total	MCCSS and CCAC Funding	MCCSS - Dedicated Housing	Admin	Fundraising & Donations	Adjustment for ACA	Total
Funding and Other Revenues												
MCCSS Funding - General	12,040,653	-	-	-		12,040,653	11,316,418	-	-	-		11,316,418
MCCSS Funding - DHS	-	25,015	-	-		25,015	-	39,427	-	-		39,427
MCCSS Passport Funding	350,930	-	-	-		350,930	323,202	-	-	-		323,202
Expense Recoveries	487,609	5,360	-	-		492,969	463,896	8,040	-	-		471,936
Allocated Central Administration	-	-	764,170	-	(764,170)	-	-	-	755,756	-	(755,756)	-
Administration Fees Earned	-	-	148,442	-		148,442	-	-	133,483	-		133,483
Miscellaneous Receipts	-	-	174,392	-		174,392	-	-	113,268	-		113,268
Donations & Fundraising	-	-	-	1,085		1,085	-	-	-	8,233		8,233
Interest Earned	660	-	-	9,175		9,835	2,500	-	-	2,316		4,816
	12,879,852	30,375	1,087,004	10,260	(764,170)	13,243,321	12,106,017	47,467	1,002,507	10,549	(755,756)	12,410,784
Expenditures:												
Salaries & Benefits	8,571,782	4,627	752,398	-		9,328,807	8,320,914	7,032	660,826	-		8,988,772
Staff Travel	12,785	-	5,424	-		18,209	21,530	-	12,742	-		34,272
Staff Training	39,183	-	12,012	-		51,195	26,754	-	19,758	-		46,512
Purchased Services	2,461,121	-	210,043	-		2,671,164	2,061,162	-	198,597	-		2,259,759
Supplies	84,062	-	24,135	-		108,197	92,001	-	22,991	-		114,992
Food Cost (Net of Recoveries)	41,142	-	-	-		41,142	41,496	-	-	-		41,496
Dues and Fees	-	-	4,516	-		4,516	-	-	5,495	-		5,495
Utilities & Municipal Taxes	109,451	5,207	-	-		114,658	104,449	7,824	-	-		112,273
Insurance	100,300	2,000	39,605	-		141,905	98,574	3,000	34,215	-		135,789
Repairs & Maintenance	221,874	8,890	-	-		230,764	214,946	13,380	364	-		228,690
Vehicle Operation & Maintenance	122,618	-	23,644	-		146,262	104,423	-	16,721	-		121,144
Advertising & Promotion	-	-	5,113	-		5,113	-	-	29,834	-		29,834
Interest on Long-term Debt	13,811	109	120	-		14,039	26,157	445	230	-		26,832
Amortization	363,327	-	8,941	-		372,268	326,024	-	38,744	-		364,768
Allocated Central Administration	764,170	-	-	-	(764,170)	-	755,756	-	-	-	(755,756)	-
	12,905,626	20,833	1,085,951	-	(764,170)	13,248,241	12,194,186	31,681	1,040,517	-	(755,756)	12,510,628
Operating Surplus	(25,774)	9,542	1,053	10,260	-	(4,919)	(88,169)	15,786	(38,010)	10,549	-	(99,844)
Gain on Disposal of Assets	20,500	-	-	-		20,500	-	-	21,387	-		21,387
Transfer to Capital Reserve Fund	-	(762)	-	-		(762)	-	(1,144)	-	-		(1,144)
	(5,274)	8,780	1,053	10,260	-	14,819	(88,169)	14,642	(16,623)	10,549	-	(79,601)

St. Francis Advocates

Schedule 2 - Statement of Fund Revenue and Expenses

DS Supported Group Living Residences (F660) / Supported Independent Living (F669) / Community Supports (F704)

March 31, 2025 with March 31, 2024 Comparatives

	March 31, 2025				March 31, 2024			
	F660	F669	F704	Total	F660	F669	F704	Total
	Group Living	SIL	Community Supports		Group Living	SIL	Community Supports	
Funding and Other Revenues								
MCCSS Funding - General	9,301,765	1,928,680	810,208	12,040,653	8,964,721	1,513,557	838,140	11,316,418
MCCSS Passport Funding	224,902	96,474	29,554	350,930	196,999	106,642	19,561	323,202
Expense Recoveries	487,609			487,609		-		-
Other Revenue			660	660	463,896	-		463,896
Gain on Disposal of Assets	20,500			20,500			2,500	2,500
	10,034,776	2,025,154	840,422	12,900,352	9,625,617	1,620,199	860,201	12,106,017
Expenditures:								
Salaries & Benefits	8,343,715	64,692	163,375	8,571,782	8,067,088	61,716	192,110	8,320,914
Staff Travel	12,785		-	12,785	13,840	956	6,734	21,530
Staff Training	39,183		-	39,183	21,820		4,934	26,754
Purchased Services	222,136	1,665,553	573,432	2,461,121	183,485	1,362,673	515,004	2,061,162
Supplies	80,589	201	3,272	84,062	88,071	429	3,501	92,001
Food Cost (Net of Recoveries)	41,142			41,142	41,496			41,496
Dues and Fees	-			-	-			-
Utilities & Municipal Taxes	109,451			109,451	104,449			104,449
Insurance	95,080	1,740	3,480	100,300	94,094	1,120	3,360	98,574
Repairs & Maintenance	221,874			221,874	214,946			214,946
Vehicle Operation & Maintenance	113,550	4,513	4,555	122,618	96,942	3,576	3,905	104,423
Advertising & Promotion				-				-
Interest on Long-term Debt	13,811			13,811	26,157			26,157
Amortization	350,731	7,415	5,181	363,327	320,843		5,181	326,024
Allocated Central Administration	722,098	4,632	37,440	764,170	713,016	4,632	38,108	755,756
	10,366,145	1,748,746	790,735	12,905,626	9,986,247	1,435,102	772,837	12,194,186
Operating Surplus	(331,369)	276,408	49,687	(5,274)	(360,630)	185,097	87,364	(88,169)