

TOUCHSTONE FAMILY ASSOCIATION

FINANCIAL STATEMENTS
March 31, 2026

DRAFT

TOUCHSTONE FAMILY ASSOCIATION

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INDEPENDENT AUDITORS' REPORT

TO MEMBERS OF TOUCHSTONE FAMILY ASSOCIATION

Opinion

We have audited the financial statements of Touchstone Family Association (the "Association"), which comprise the statement of financial position as at March 31, 2026, and the statement of operations, statement of 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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of the report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2026, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many non-for-profit organizations, the Association derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenues, and cash flows from operations for the year ended March 31, 2026 and 2025, current assets as at March 31, 2026 and 2025, and net assets as at April 1 and March 31 for both the 2026 and 2025 years.

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 Association 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.

Other Matter

The financial statements of the Association for the year ended March 31, 2025 were audited by another Chartered Professional Accountant firm who expressed a qualified opinion on their Independent Auditor's Report dated June 17, 2025.

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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

INDEPENDENT AUDITORS' REPORT, CONTINUED

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 Association'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 Association'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 Association 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

REID HURST NAGY INC.
CHARTERED PROFESSIONAL ACCOUNTANTS

RICHMOND, B.C.

TOUCHSTONE FAMILY ASSOCIATION

STATEMENT OF OPERATIONS For the year ended March 31, 2026

	2026	2025
	\$	\$
REVENUES		
Ministry of Children and Family Development	5,375,761	5,150,608
Grants	1,020,064	1,176,333
Public Health Agency of Canada (Note 15)	202,315	202,315
Donations and fundraising	80,939	82,683
Rental-free facility (Note 2)	48,000	48,000
Interest	22,318	23,503
Richmond Community Foundation (Note 13)	19,129	8,181
BC Housing	2,100	2,100
Services	1,448	5,637
	6,772,074	6,699,360
EXPENSES		
Administration	479,483	477,597
Advertising and promotion	2,272	1,532
Bank charges and interest	1,666	1,716
CAPC program delivery (Note 15)	205,698	202,315
Computer supplies and maintenance	194,891	179,105
Contracted services	130	3,525
Depreciation	5,674	22,595
Fees, licenses and dues	10,995	10,309
Honoraria	210	496
Insurance	30,467	34,625
Meeting costs	7,699	9,822
Office	13,638	32,765
Professional fees	3,913	22,289
Program expenses	123,962	153,781
Rent	381,747	367,602
Rent-free facility (Note 2)	48,000	48,000
Repairs and maintenance	6,857	6,012
Staff development and training	26,850	77,133
Telephone and utilities	33,333	32,957
Vehicle	52,806	58,577
Wages and benefits (Note 15)	5,211,639	5,203,512
	6,841,930	6,946,265
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE	(69,856)	(246,905)
OTHER EXPENSES/(INCOME)		
Ministry of Children and Family Development - retroactive payment (Notes 8 & 15)	(126,291)	(146,167)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	56,435	(100,738)

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

TOUCHSTONE FAMILY ASSOCIATION

STATEMENT OF FINANCIAL POSITION March 31, 2026

	2026	2025
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash	431,065	323,617
Investments (Note 6)	1,013,759	1,165,364
Accounts receivable	251,737	369,438
GST receivable	9,121	9,660
Prepaid expenses	17,926	18,939
	1,723,608	1,887,018
TANGIBLE CAPITAL ASSETS (NOTE 7)	15,544	21,217
SECURITY DEPOSIT	22,550	22,550
	38,094	43,767
	1,761,702	1,930,785
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accruals	40,358	33,373
Payroll liabilities	457,626	560,991
Government remittances	145,540	176,297
Deferred revenue (Note 9)	460,314	558,695
	1,103,838	1,329,356
NET ASSETS		
UNRESTRICTED	403,562	341,453
INTERNALLY RESTRICTED	238,759	238,759
INVESTED IN CAPITAL ASSETS	15,543	21,217
	657,864	601,429
	1,761,702	1,930,785

COMMITMENTS (NOTE 10)

Approved on behalf of
Touchstone Family Association:

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

TOUCHSTONE FAMILY ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS For the year ended March 31, 2026

	Invested in Capital Assets 2026	Internally Restricted 2026	Unrestricted 2026	Total 2026	Total 2025
	\$	\$	\$	\$	\$
BALANCE, BEGINNING OF YEAR	21,217	238,759	341,453	601,429	702,167
Excess (deficiency) of revenues over expenses	(5,674)	-	62,109	56,435	(100,738)
BALANCE, ENDING OF YEAR	15,543	238,759	403,562	657,864	601,429

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

TOUCHSTONE FAMILY ASSOCIATION

STATEMENT OF CASH FLOWS For the year ended March 31, 2026

	2026	2025
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	56,435	(100,738)
Adjustments for		
Depreciation	5,674	22,595
	62,109	(78,143)
CHANGE IN NON-CASH WORKING CAPITAL ITEMS		
Accounts receivable	117,701	(105,886)
GST receivable	539	2,517
Prepaid expenses	1,013	(5,751)
Accounts payable and accruals	6,985	(21,955)
Payroll liabilities	(103,365)	100,573
Government remittances	(30,757)	20,060
Deferred revenue	(98,381)	42,648
	(106,265)	32,206
	(44,156)	(45,937)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	1,013,759	1,238,759
Maturity of investments	(862,155)	(1,165,364)
	151,604	73,395
INCREASE IN CASH	107,448	27,458
CASH, BEGINNING OF YEAR	323,617	296,159
CASH, END OF YEAR	431,065	323,617

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

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS March 31, 2026

1. PURPOSE OF THE ORGANIZATION

The Touchstone Family Association (the "Association") was incorporated under the British Columbia Societies Act in 1983. The Association is a registered charity under the Income Tax Act, and as such is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Association must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

The purpose of the Association is to:

- 1) Establish and operate residential and non-residential facilities and services to provide emergency, receiving and assessment services for youths and their families in the City of Richmond and surrounding municipalities. These services include provision of food, clothing, shelter, psychological assessment and counselling;
- 2) To inform the residents of Richmond and surrounding municipalities as to the importance of the services being provided to families and children.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed below:

(a) Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of capital assets are deferred and amortized over the remaining useful life of the capital asset acquired. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Association hosts fundraising activities to supplement its operating revenues to fund the Front Porch program; revenue from such activities are recorded as deferred revenue until future program expenditures are incurred.

(b) Interest revenue

Interest earned on the term deposit is recognized as revenue is earned.

(c) Tangible Capital Assets

Purchased tangible capital assets are recorded in the Capital Fund at cost. Contributed tangible capital assets are recorded in the Capital Fund at fair value at the date of contribution.

Depreciation, which is reported as an expenditure in the Capital Fund, is provided using the following rates and methods:

Asset	Method	Rate
Computer hardware	Straight-line	3 years
Furniture, fixtures and equipment (Francis House)	Straight-line	5 years
Furniture, fixtures and equipment (Richmond)	Straight-line	10 years
Leasehold improvements	Straight-line	5 years
Vehicles	Declining balance	30%

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS March 31, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

(d) Income Tax Status

For income tax purposes, the Association is a non-profit organization and a registered charity exempt from income taxes under the Canadian Income Tax Act.

(e) Financial instruments

(i) Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Association subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in Statement of Operations.

Financial assets measured at amortized cost include cash, accounts receivable, and GST receivable.

Financial liabilities measured at amortized cost include accounts payable, vacation payable, and wages and benefits payable.

The Association holds a term deposit and it is measured at fair value.

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the Statement of Operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the Statement of Operations.

(f) Donated material and services

The Association recognizes contributions of goods and services when a fair market value can be reasonably estimated and when the donated goods or services would otherwise have been purchased for use in the normal course of operations.

Volunteers contribute their time to assist the Association in carrying out its activities. Due to the difficulty in determining the fair value of such services, their value is not recognized in these financial statements.

The Association had the rent-free use of a facility owned by B.C. Housing Management Commission throughout the year for one of the programs. A facility for the program would otherwise have been rented. The fair value for the use of this facility has been reflected as revenue and as an expense in the statement of operations.

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS March 31, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

(g) Allocated expenses

The Association provides intervention and support services to families and children. The costs of each program include the costs of personnel and other expenses directly related to providing the program.

The Association incurs general support expenses that are common to the administration of the Association's programs. The Association allocates its expenses for these programs by identifying an appropriate basis of allocating each component expense, and by applying the basis consistently each year.

General support expenses related to salaries and benefits, and accounting and legal have been allocated between programs based on the percentage of revenue received for each program over total revenue. General support expenses related to office expenses have been allocated between programs based on actual usage of resources in each program. General support expenses related to rent have been allocated between programs based on space used in each program for Restorative Justice and Youth Gang. For the programs Reset Youth, Transition to Independence, Supervised Access, and Family Preservation and Reunification, rent is allocated based on full-time equivalent employees in each program as indicated on the service agreement with the Ministry of Children and Family Development.

(h) 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 at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by these estimates in these financial statements are collectability of accounts receivables, accounts payable and accruals, the useful lives and residual value of tangible capital assets, depreciation methods, the allocation of expenses to various programs, and payroll, vacation and sick pay accruals.

(i) Pension plan

The Association and its employees contribute to the Municipal Pension Plan of British Columbia, a multi-employer defined benefit pension plan. Defined contribution plan accounting is applied to multi-employer defined benefit plans and accordingly, pension contributions are expensed as the actuary does not attribute portions of the unfunded liability, if any, to individual employers.

3. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the Association is a going concern and thus expects to fully repay the outstanding amounts.

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS March 31, 2026

3. FINANCIAL INSTRUMENTS, CONTINUED

(b) Credit risk

The Association does have credit risk in accounts receivable of \$251,737 (2025 - \$369,438). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Association reduces its exposure to credit risk by creating an allowance for bad debts when applicable. In the opinion of management the credit risk exposure to the Association is low and is not material.

(c) Liquidity risk

The Association does have a liquidity risk in the accounts payable of \$40,358 (2025 - \$33,373). Liquidity risk is the risk that the Association cannot repay its obligations when they become due to its creditors. The Association reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. In the opinion of management the liquidity risk exposure to the Association is low and is not material.

(d) Interest rate risk

The Association is exposed to interest rate risk. Interest rate risk is the risk that the Association has interest rate exposure on its investments, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The Association reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. In the opinion of management the interest rate risk exposure to the Association is low and is not material.

4. INTERNALLY RESTRICTED NET ASSETS

The Board of Directors has restricted a portion of the Association's net assets for the following purposes:

	Balance, Beginning of Year	Designated in the Year	Reduced in the Year	Balance, End of Year
	\$	\$	\$	\$
Expansion of services	238,759	-	-	238,759

5. ECONOMIC DEPENDENCE

The Association receives 80% (2025 - 79%) of its revenue from Ministry of Children and Family Development ("MCFD") to operate several of its programs.

6. INVESTMENTS

Institution	Instrument	Matures	Interest Rate	Principal \$
Coast Capital	GIC	May 14, 2026	3.35%	200,000
Coast Capital	GIC	September 20, 2026	3.30%	175,000
Coast Capital	GIC	September 21, 2026	3.30%	238,759
Coast Capital	GIC	December 13, 2026	3.35%	400,000
Total				1,013,759

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS March 31, 2026

7. TANGIBLE CAPITAL ASSETS

	2026		2025	
	COST	ACCUMULATED DEPRECIATION	NET	NET
	\$	\$	\$	\$
Computer equipment	131,346	131,346	-	-
Furniture and equipment	33,829	26,275	7,554	9,908
Leasehold improvements	2,550	1,458	1,092	1,457
Vehicles	80,615	73,718	6,897	9,852
	248,340	232,797	15,543	21,217

8. MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT - RETROACTIVE PAYMENT

This represents a one-time retroactive lump-sum payment received from the Ministry of Children and Family Development related to the HSP wage increase.

9. DEFERRED REVENUE

Current year deferred revenue consists of amounts received during the year that had not been expended as of the year end date.

Funder	2026	2025
	\$	\$
Community Prosperity Fund	31,589	37,189
Gaming	82,255	77,000
Others	87,292	63,319
Royal Bank of Canada	-	6,670
Tea Cup Fundraising	233,678	204,120
United Way	25,500	25,500
Vancouver Coastal Health	-	144,897
	460,314	558,695

10. COMMITMENTS

On March 12, 2019, the Association entered into a 10-year office facility lease located in Richmond, expiring on September 30, 2029. The Association is liable for monthly lease payments with respect to its premises in the following amounts over the term of the lease.

On September 11, 2024, the Association entered into a 5-year equipment lease, expiring on September 10, 2029. The Association is liable for quarterly lease payments with respect to its use of the equipment over the term of the lease.

	\$
2027	318,395
2028	318,395
2029	318,395
2030	159,197
	1,114,382

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2026

11. REMUNERATION

Pursuant to the British Columbia Societies Act, the Association is required to disclose remuneration and benefits paid to employees and contractors who are paid \$75,000 or more during the fiscal year. No remuneration was paid to any members of the Board.

Computer supplies and maintenance expense includes \$116,744 (2025 - \$137,963) paid to one contractor (2025 - one contractor) for IT consulting services in the year.

Salaries and benefits expense includes \$3,084,496 (2025 - \$3,114,262) paid to the thirty (2025 - thirty-one) highest compensated employees in the year.

12. PENSION PLAN

The Association and its employees contribute to the Municipal Pension Plan of British Columbia ("MPP"), a multi-employer defined benefit pension plan.

Employer contributions to the MPP of \$319,795 (2025 - \$335,342) were expensed during the year. Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent actuarial valuation for the plan at December 31, 2024 indicated the plan is fully funded. The plan covers approximately 473,000 members, of which approximately 54 are employees of the Association.

13. RICHMOND COMMUNITY FOUNDATION - ENDOWMENT FUND

The Richmond Community Foundation administers the Touchstone Family Association Permanent Agency Endowment Fund. The market value of these funds according to the most recent statement at December 31, 2025 is \$492,378 (December 31, 2024 - \$454,299). As the Association has the right to receive only the investment income earned on these funds and has no access to the capital in the funds held by the Richmond Community Foundation, the Association's financial statements do not reflect this amount as an asset.

14. COMPARATIVE FIGURES

Certain comparative amounts for the year ended March 31, 2025 have been reclassified to conform with the current year's presentation.

TOUCHSTONE FAMILY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS March 31, 2026

15. PRIOR PERIOD ADJUSTMENT

During the year, the presentation of Community Action Program for Children was revised to reflect the funding and expenses in full. It was also noted that the retroactive payment from Ministry of Children and Family Development was not reflected as revenue on a separate line item. The following prior year balances have been restated:

For the year ended Mar 31	As previously stated in 2025	Adjustments Increase (Decrease)	Restated 2025
	\$	\$	\$
Statement of Operations			
Revenues			
Public Health Agency of Canada	121,389	80,926	202,315
Expenses			
CAPC program delivery	121,389	80,926	202,315
Wages and benefits	5,057,345	(146,167)	5,203,512
Other Income			
Ministry of Children and Family Development - retroactive payment	-	146,167	146,167

There has been no effect on current year's financial statements.

TOUCHSTONE FAMILY ASSOCIATION

SCHEDULE OF OPERATIONS

March 31, 2026

	Francis House 2026	Family Preservation and Reunification 2026	Pathways to Hope 2026	Total MCFD Funded 2026	Total Non-MCFD Funded 2026	Total 2026
	\$	\$	\$	\$	\$	\$
REVENUE						
Ministry of Children and Family Development	1,214,855	3,738,550	422,356	5,375,761	-	5,375,761
Grants	5,783	10,916	-	16,699	1,003,365	1,020,064
Public Health Agency of Canada	-	-	-	-	202,315	202,315
Donations and fundraising	-	-	-	-	80,939	80,939
Rental-free facility	-	-	-	-	48,000	48,000
Interest	-	-	-	-	22,318	22,318
Richmond Community Foundation	-	-	-	-	19,129	19,129
BC Housing	2,100	-	-	2,100	-	2,100
Services	-	-	-	-	1,448	1,448
	1,222,738	3,749,466	422,356	5,394,560	1,377,514	6,772,074
EXPENSES						
Total payroll expense	1,022,218	2,898,148	363,296	4,283,662	930,473	5,214,135
Client Support	40,068	30,463	1,080	71,611	49,329	120,940
Transportation	11,769	44,067	3,876	59,712	5,046	64,758
Program support	10,466	49,747	3,993	64,206	211,990	276,196
Administrative support	21,114	172,179	9,750	203,043	23,300	226,343
Facilities expenses	9,764	327,013	16,475	353,252	105,910	459,162
Administrative expenses	96,583	299,280	43,875	439,738	40,658	480,396
	1,211,982	3,820,897	442,345	5,475,224	1,366,706	6,841,930
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES, BEFORE...	10,756	(71,431)	(19,989)	(80,664)	10,808	(69,856)
OTHER EXPENSES/(INCOME)						
Ministry of Children and Family Development - retroactive payment	-	(126,291)	-	(126,291)	-	(126,291)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	10,756	54,860	(19,989)	45,627	10,808	56,435

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