COMMUNITY LIVING WELLAND PELHAM

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

COMMUNITY LIVING WELLAND PELHAM
INDEX TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2025

B&D CPAs
PROFESSIONAL CORPORATION

INDEPENDENT AUDITOR'S REPORT

To the Members of Community Living Welland Pelham

Qualified Opinion

We have audited the financial statements of Community Living Welland Pelham (the Organization), which comprise the statement of financial position as at March 31, 2025, and the statements of changes in net assets, revenues and expenditures and 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 our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025, and the results of its operations and 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-profit organizations and consistent with prior years, the Organization charges assets of minor capital nature against operations, which constitutes a departure from ASNPO. The effect of this departure on the financial statements is described in Summary of Significant Accounting Principles, Capital Assets. Our audit opinion on the financial statements for the year ended March 31, 2024 was modified because of the effects of this departure from ASNPO.

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 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 qualified audit opinion.

Emphasis of Matter

We draw attention to note 6 of the financial statements, which describes the restatement of the comparative information for the year ended March 31, 2024. As explained in note 6, the restatement was necessary to correct the reporting in the previously issued financial statements to be in accordance with ASNPO. Our opinion is not modified in respect of this matter.

Other Matter

The schedules to the financial statements are presented for purposes of additional analysis and are not required for a fair presentation of the financial position or results of operations of the Organization. Such information has been subjected to the auditing procedures applied in our examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

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 ASNPO, 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.

(continues)

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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.

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 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.

B&D CPAs
PROFESSIONAL CORPORATION
Authorized to practise public accounting by the
Chartered Professional Accountants of Ontario

Niagara-on-the-Lake, Ontario
July 30, 2025

COMMUNITY LIVING WELLAND PELHAM
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2025

		2025		2024
ASSETS				
CURRENT				
Cash	**$**	**1,394,360**	$	1,306,445
Accounts receivable		**667,904**		724,714
Harmonized sales tax recoverable		**55,176**		79,041
Prepaid expenses		**53,138**		46,359
Due from related parties *(Note 8)*		**144,297**		824,615
	$	**2,314,875**	$	2,981,174
LIABILITIES				
CURRENT				
Accounts payable and accrued liabilities	**$**	**829,464**	$	737,746
Payroll taxes payable		**3,061**		20,409
Deferred revenue *(Note 5)*		**247,121**		215,473
Due to related parties *(Note 8)*		**80,217**		172,768
		1,159,863		1,146,396
DESIGNATED HOLDING ACCOUNTS *(Note 2c)*		**968,000**		1,870,097
		2,127,863		3,016,493
NET ASSETS				
UNRESTRICTED NET ASSETS		**153,672**		(63,219)
INTERNALLY RESTRICTED NET ASSETS		**33,340**		27,900
		187,012		(35,319)
	$	**2,314,875**	$	2,981,174

ON BEHALF OF THE BOARD

O'Donnell _Director_

Leslie Monger _Director_

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2025

	Unrestricted Net Assets	Internally Restricted Net Assets	**2025**	2024
NET ASSETS - BEGINNING OF YEAR	$ (63,219)	$ 27,900	**$ (35,319)**	$ (38,662)
Excess of revenues over expenditures	216,891	-	**216,891**	103
Rental surplus, net	-	5,440	**5,440**	3,240
NET ASSETS - END OF YEAR	$ 153,672	$ 33,340	**$ 187,012**	$ (35,319)

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM
STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2025

	2025	2024 *Restated (Note 6)*
REVENUES		
Provincial grants	**$ 10,316,968**	$ 10,188,371
Miscellaneous revenue	**1,231,086**	1,690,058
Developmental Services Ontario *(Note 6)*	**1,036,743**	811,195
Regional grants	**461,509**	464,880
ODSP payments	**459,452**	493,330
Federal grants	**161,623**	39,664
Other income - MCCSS	**106,681**	83,395
Transfers from Foundation account *(Note 8)*	**25,485**	6,500
Allocated administration *(Note 8)*	**14,764**	15,568
	13,814,311	13,792,961
EXPENDITURES		
Salaries and benefits	**11,348,010**	11,090,873
Supplies - other	**557,202**	747,045
Rent	**462,265**	446,473
Supplies - food	**265,111**	259,795
Purchase of services - client	**192,146**	278,083
Service - repairs and maintenance	**160,310**	105,783
Staff training	**138,397**	109,951
Purchase of services - contracts	**109,370**	466,592
Utilities and taxes	**103,158**	86,149
Insurance	**100,980**	105,754
Communications	**56,221**	64,726
Purchase of services - other	**40,754**	25,165
Travel	**33,625**	36,392
Miscellaneous expenses	**29,287**	14,935
Supplies - information technology	**27,742**	27,160
Supplies - replacements	**26,279**	28,233
Purchase of services - information technology	**23,987**	45,585
Supplies - personal needs	**15,482**	29,054
	13,690,326	13,967,748
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES FROM OPERATIONS	**123,985**	(174,787)
OTHER INCOME		
Expense recoveries *(Note 2g, 8)*	**92,906**	174,890
EXCESS OF REVENUES OVER EXPENDITURES	**$ 216,891**	$ 103

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenues over expenditures	**$ 216,891**	$ 103
Changes in non-cash working capital:		
Accounts receivable	**56,810**	(228,182)
Harmonized sales tax payable	**23,865**	(17,710)
Prepaid expenses	**(6,779)**	81,928
Accounts payable and accrued liabilities	**91,718**	37,790
Payroll taxes payable	**(17,348)**	263
Deferred revenue	**31,648**	(37,059)
Designated holding accounts	**(902,097)**	(148,319)
	(722,183)	(311,289)
	(505,292)	(311,186)
FINANCING ACTIVITIES		
Decrease in assets internally restricted	**5,440**	3,240
Advances from (to) related parties	**587,767**	(42,529)
	593,207	(39,289)
INCREASE (DECREASE) IN CASH	**87,915**	(350,475)
CASH - beginning of year	**1,306,445**	1,656,920
CASH - end of year	**$ 1,394,360**	$ 1,306,445

See notes to financial statements

1. NATURE OF ORGANIZATION

Community Living Welland Pelham (the Organization) is established to provide services and supports to individuals who have a developmental disability, and their families within the municipalities of Welland and Pelham.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

(b) Cash and cash equivalents

Cash includes cash held in an account at the Organization's bank, net of outstanding cheques and deposits.

(c) Capital assets

Purchase of assets of a minor capital nature are not recorded as assets of the Organization but are charged to operations in the year corresponding to the cash outlay. In this respect the financial statements are not in accordance with ASNPO. The cumulative effect of this departure is disclosed in note 3.

(d) Designated Holding Accounts

The Organization's Designated Holding Accounts consist of individuals' funds held in trust and funds for future operations and capital purchases.

Individuals' funds held in trust are not available for use in the Organization's general operations. The Organization acts in a fiduciary capacity, managing these funds in accordance with each individuals direction.

Funds for future operations and capital purchases relate to funds set aside as indicated by the Board of Directors. During the reporting period, there was a related party transfer of funds from the Designated Holding Accounts to the Welland District Association for Community Living Foundation. Details of the transaction are further disclosed in note 8.

(e) Net assets and reserves

1. Internally restricted net assets are segregated reserves which have been authorized by the Board of Directors to be used for future capital projects and programs. These reserves will be used as the projects or programs are realized.

2. Unrestricted net assets comprise the excess of revenue over expenses accumulated by the Organization each year, net of transfers, and are available for general purposes.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(f) Revenue recognition

The Organization follows the deferral method of accounting for contributions (Note 2d).

Restricted contributions 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.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned or accrued.

Provincial grant revenue is recognized according to the annual allocation as determined by the Ministry of Children, Community and Social Services.

Other revenues including residence fees, fundraising income, and interest income are recorded as earned.

(g) Expenditures

Expenditures are recorded on the accrual basis of accounting. Expense recoveries relate to transfers from other departments, allocations from common control organizations, and recoveries from third parties.

(h) Allocations of expenditures

The Organization records its expenditures by program.

Administration costs are allocated to programs based on budgeted amounts, not to exceed the administration charges permitted by program funders.

(i) Contributed services

The Organization would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because these hours can not be reasonable compiled, contributed services are not recognized in these financial statements.

(j) Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(k) Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(l) Financial statements

These financial statements present the financial position and results of operations of Community Living Welland Pelham. They do not include the assets, liabilities, revenues and expenses of Community Living Welland Pelham Capital/Campaign Account, Welland District Association for Community Living Non-Profit Housing Corp. or of Welland District Association for Community Living Foundation which are reported upon separately (see note 7).

3. CAPITAL ASSETS

Purchase of assets of a minor capital nature are not recorded as assets of the Organization but are charged to operations in the year corresponding to the cash outlay. In this respect the financial statements are not in accordance with ASNPO. If these assets had been capitalized and if amortization was on the declining balance basis, the following financial statement amounts would have increased (decreased) by:

	2025	2024
Capital asset additions expensed	**$ 244,162**	$ 359,179
Amortization not provided	**(156,509)**	(134,596)
Net overstatement (understatement) of expenditures in fiscal year	**87,653**	224,583
Prior year accumulated overstatement of expenditures	**538,384**	313,801
Cumulative overstatement of expenditures	**$ 626,037**	$ 538,384

4. BANK LINE OF CREDIT

The Organization has entered into an agreement with the Royal Bank of Canada to provide a demand operating loan under the terms of which the Organization may, at any time, borrow, repay and re-borrow up to $225,000. Interest is charged at the bank's prime rate only on amounts outstanding. No funds were advanced at March 31, 2025.

5. DEFERRED REVENUE

The deferred revenue represents amounts received in advance of the program date. The balance of these amounts will be expended on programs in subsequent periods.

	2025	2024
Opening balance	**$ 215,473**	$ 252,532
Receipts	**71,844**	37,073
Revenue recognized	**(40,196)**	(74,132)
Ending balance	**$ 247,121**	$ 215,473

6. PASSPORT AND SPECIAL SERVICES AT HOME PROGRAMS

During the current fiscal year, management reviewed the presentation of revenue and expenditures related to the Passport Program and the Special Services at Home (SSAH) Program. It was determined that amounts previously reported as revenue and expenditures were incorrectly included in the financial statements, despite the Organization acting solely as an intermediary in administering these funds on behalf of program participants.

In accordance with ASNPO, only transactions over which the Organization has control and discretion should be recognized in the financial statements. As the Organization does not control these funds and has no discretion over their use, they do not meet the criteria for recognition as revenue or expenditures. These funds are considered to be the property of the individual participants and are not available for use in the Organization’s operations.

Accordingly, the comparative figures for both revenue and expenditures for the year ended March 31, 2024 have been reduced by $1,796,328. This reclassification has no impact on the previously reported
excess of revenue over expenditures or net assets.

The total amount of funds flowed through the Passport program in the current fiscal year included $1,537,551 (2024 - $1,564,759), with a total amount receivable at year end of $405,681 (2024 - $421,576).

The total amount of funds flowed through the SSAH program in the current fiscal year included $210,444 (2024 - $231,569), with a total amount receivable at year end of $35,474 (2024 - $32,147).

7. CONTROLLED ORGANIZATIONS NOT CONSOLIDATED

Community Living Welland Pelham, the Welland District Association for Community **Non-Profit Housing** Corp., Community Living Welland Pelham **Capital/Campaign** Account, and the Welland District Association for Community Living **Foundation** are under common control as the entities either have a common Board of Directors, or are entitled to appoint the Board of Directors.

Community Living Welland Pelham was established to provide service and support to individuals who have a development disability and to their families. The Welland District Association for Community Living **Non-Profit Housing** Corp. is a corporation that provides housing and support to individuals in the community. Community Living Welland Pelham **Capital/Campaign** Account was established to raise funds from the community for support. The Welland District Association for Community Living **Foundation** contains and manages property and investments

The Welland District Association for Community Living **Non-Profit Housing** Corp., Community Living Welland Pelham **Capital/Campaign** Account, and the Welland District Association for Community Living **Foundation** have not been consolidated with these financial statements. A separate audit report and financial statement is issued for each of the aforementioned organizations. Financial summaries which disclose their operations on an accrual basis are as follows:

Welland District Association for Community Living Non-Profit Housing Corp.

	2025	2024
Financial Position		
Total assets	**$ 559,010**	$ 929,334
Total liabilities	**530,156**	910,083
Net assets	**$ 28,854**	$ 19,251
Results of Operations		
Total revenues	**$ 271,921**	$ 279,121
Total expenditures	**271,921**	279,121
Excess of revenues over expenditures	**$ -**	$ -
Cash Flows		
Cash from operations	**$ 79,400**	$ 85,558
Decrease (increase) in other working capital	**(246,829)**	121,225
Repayment of long term debt	**(69,873)**	(74,353)
Increase (decrease) in cash	**$ (237,302)**	$ 132,430

(continues)

7. CONTROLLED ORGANIZATIONS NOT CONSOLIDATED *(continued)*

Community Living Welland Pelham Capital/Campaign Account

	2025	2024
Financial Position		
Total assets	$ 68,393	$ 567,317
Total liabilities	-	-
Net assets	$ 68,393	$ 567,317
Results of Operations		
Total revenues	$ 43,280	$ 24,339
Total expenditures	542,204	20,144
Excess of revenues over expenditures	$ (498,924)	$ 4,195
Cash Flows		
Cash from operations	$ (498,924)	$ 4,195
Decrease (increase) in other working capital	305,613	6,740
Increase (decrease) in cash	$ (193,311)	$ 10,935

Welland District Association for Community Living Foundation

	2025	2024
Financial Position		
Total assets	$ 5,402,923	$ 4,309,210
Total liabilities	1,192,305	1,831,733
Net assets	$ 4,210,618	$ 2,477,477
Results of Operations		
Total revenues	$ 391,823	$ 401,527
Total expenditures	(350,439)	129,557
Excess of revenues over expenditures	$ 742,262	$ 271,970
Cash Flows		
Cash from operations	$ 1,807,060	$ 354,621
Decrease (increase) in other working capital	(1,780,671)	(221,563)
Repayment of long term debt	(69,820)	(63,706)
Proceeds from long term financing	-	-
Increase (decrease) in cash	$ (43,431)	$ 69,352

8. RELATED PARTY

Related party transactions

	2025	2024
Welland District Association for Community Living Non-Profit Housing Corp.		
(Common Board of Directors and management)		
Rental costs	**$ (42,000)**	$ (49,200)
Salaries and benefits	**92,906**	100,724
Management and administration charges	**14,764**	15,568
The Welland District Association for Community Living Foundation		
(Common Board of Directors and management)		
Rent paid to Community Living Foundation	**$ (228,107)**	$ (226,682)
Transfers to Community Living Foundation	**(1,000,000)**	-
Transfers from Community Living Foundation	**25,485**	-

Rent costs, salaries and benefits, and management and administration charges are in the normal course of operations and the amount of consideration is established and agreed to by the related parties. Transfers to/from related parties are not in the normal course of operations and are undertaken to address specific operational needs as approved by the Board of Directors.

During the reporting period, the Organization transferred funds held in the Designated Holding Accounts to related party, Welland District Association for Community Living Foundation. The funds transferred were sourced by Community Living Welland Pelham's operations and moved to Welland District Association for Community Living Foundation for investment purposes.

Due to related party

	2025	2024
Current portion due from related parties		
Welland District Association for Community Living Non-Profit Housing Corp.	**$ 144,297**	$ 454,350
Welland District Association for Community Living Foundation	**-**	370,265
	$ 144,297	$ 824,615

	2025	2024
Current portion due to related parties		
Welland District Association for Community Living Foundation	**$ 78,192**	$ -
Community Living Capital/Campaign Account	**2,025**	172,768
	$ 80,217	$ 172,768

Due to / from related parties are non-interest bearing and have no specific terms of repayment.

9. INCOME TAXES

The Organization is a registered charity and is, therefore, exempt from income tax under Section 149(1)f of the Canadian Income Tax Act.

10. CONCENTRATION OF REVENUE

The Organization derives the majority of its income from the Ministry of Children, Community and Social Services and its various programs, amounting to $11,976,078 representing 86% of total revenues (2024 - $15,880,713 representing 83% of total revenues).

11. FINANCIAL INSTRUMENTS AND RISKS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from participants and funders. A significant portion of receivables is from government organizations with low risk of non-payment.

Market risk

Market Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the manages exposure through its normal operating and financing activities.

There has been no significant changes to the risk exposures from the prior year.

COMMUNITY LIVING WELLAND PELHAM

WELLAND PRE-SCHOOL SERVICES

(Schedule 1)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Regional grants	**$ 467,957**	$ 464,880
EXPENDITURES		
Salaries and benefits	**426,528**	479,245
Rent	**13,056**	12,815
Communications	**6,984**	7,315
Supplies - other	**6,910**	10,008
Supplies - information technology	**3,784**	1,066
Travel	**3,274**	3,287
Purchase of services - contracts	**2,912**	1,854
Purchase of services - other	**2,165**	2,164
Purchase of services - information technology	**1,625**	3,439
Supplies - replacements	**364**	156
Staff training	**205**	3,689
Insurance	**150**	242
Expense recoveries	**-**	(60,400)
	467,957	464,880
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	$ -

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

CONSOLIDATED GROUP LIVING

(Schedule 2)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Provincial grants	**$ 6,236,790**	$ 6,296,914
Miscellaneous revenue	**370,621**	267,824
ODSP payments	**356,716**	376,366
Other income MCCSS	**77,381**	32,500
	7,041,508	6,973,604
EXPENDITURES		
Salaries and benefits	**5,684,223**	5,850,340
Allocated administration	**445,494**	491,656
Supplies - other	**318,018**	270,553
Supplies - food	**210,480**	218,095
Rent	**104,896**	108,496
Service - repairs and maintenance	**93,187**	66,476
Staff training	**76,710**	54,635
Utilities and taxes	**47,901**	48,419
Insurance	**45,725**	51,407
Communications	**24,702**	35,046
Supplies - repairs and maintenance	**14,881**	13,600
Supplies - replacements	**13,603**	19,695
Travel	**10,808**	8,887
Supplies - personal needs	**6,643**	10,798
Supplies - information technology	**5,534**	8,439
Purchase of services - other	**4,737**	2,559
Purchase of services - information technology	**4,162**	8,238
Purchase of services - contracts	**3,996**	16,194
Expense recoveries	**-**	(99,009)
Purchase of services - client	**(3,360)**	(77)
	7,112,340	7,184,447
DEFICIENCY OF REVENUES OVER EXPENDITURES	**$ (70,832)**	$ (210,843)

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

CONSOLIDATED FAMILY HOMES

(Schedule 3)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Provincial grants	**$ 744,491**	$ 849,732
Miscellaneous revenue	**69,260**	56,885
ODSP payments	**38,238**	68,055
Other income - MCCSS	**6,236**	11,300
	858,225	985,972
EXPENDITURES		
Salaries and benefits	**405,149**	427,232
Purchase of services - client	**139,835**	148,851
Rent	**96,216**	66,278
Allocated administration	**52,060**	61,490
Supplies - other	**34,836**	41,825
Utilities and taxes	**14,444**	12,693
Service - repairs and maintenance	**10,998**	6,807
Supplies - food	**7,033**	6,329
Insurance	**6,109**	13,015
Supplies - personal needs	**5,756**	9,816
Staff training	**5,020**	5,147
Supplies - repairs and maintenance	**2,816**	628
Supplies - replacements	**1,082**	222
Communications	**891**	2,072
Travel	**652**	2,261
Purchase of services - information technology	**313**	519
Purchase of services - other	**252**	198
Supplies - information technology	**187**	641
Purchase of services - contracts	**35**	3,446
	783,684	809,470
EXCESS OF REVENUES OVER EXPENDITURES	**$ 74,541**	$ 176,502

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

CONSOLIDATED SUPPORTED INDEPENDENT LIVING

(Schedule 4)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Provincial grants	$ **731,128**	$ 938,545
Miscellaneous revenue	**20,915**	24,735
ODSP payments	**15,872**	20,056
Other income - MCCSS	**-**	37,095
	767,915	1,020,431
EXPENDITURES		
Salaries and benefits	**499,042**	595,011
Rent	**102,541**	119,904
Allocated administration	**45,711**	54,094
Supplies - other	**28,422**	115,868
Service - repairs and maintenance	**14,398**	8,958
Utilities and taxes	**12,784**	12,668
Insurance	**11,225**	6,079
Staff training	**10,724**	4,574
Travel	**4,209**	7,090
Supplies - information technology	**3,976**	1,681
Communications	**3,632**	2,107
Purchase of services - information technology	**2,768**	2,144
Purchase of services - client	**1,308**	3,515
Supplies - repairs and maintenance	**1,121**	1,416
Purchase of services - other	**549**	198
Supplies - personal needs	**472**	1,528
Purchase of services - contracts	**353**	10,639
Supplies - replacements	**120**	6,694
Supplies - food	**-**	1,281
Expense recoveries	**-**	161
	743,355	955,610
EXCESS OF REVENUES OVER EXPENDITURES	$ **24,560**	$ 64,821

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

INTENSIVE SUPPORT

(Schedule 5)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Provincial grants	**$ 1,306,980**	$ 740,291
ODSP payments	**48,626**	28,853
Miscellaneous revenue	**44,081**	23,034
Other income - MCCSS	**6,500**	2,500
	1,406,187	794,678
EXPENDITURES		
Salaries and benefits	**1,095,106**	627,642
Allocated administration	**102,315**	69,916
Supplies - other	**71,413**	38,677
Service - repairs and maintenance	**30,983**	8,555
Supplies - food	**29,529**	21,739
Rent	**24,791**	19,031
Staff training	**22,732**	8,348
Utilities and taxes	**21,724**	5,675
Insurance	**14,654**	7,009
Communications	**6,425**	5,328
Supplies - replacements	**3,527**	1,466
Travel	**2,322**	718
Supplies - repairs and maintenance	**2,040**	7,493
Supplies - personal needs	**1,848**	1,954
Purchase of services - other	**1,364**	707
Purchase of services - contracts	**1,292**	940
Purchase of services - information technology	**1,250**	1,382
Supplies - information technology	**1,141**	2,076
Purchase of services - client	**-**	400
Expense recoveries	**-**	(3,899)
	1,434,456	825,157
EXCESS OF REVENUES OVER EXPENDITURES	**$ (28,269)**	$ (30,479)

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

COMMUNITY PARTICIPATION SERVICES AND SUPPORT

(Schedule 6)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES	**$ 1,027,060**	$ 995,620
EXPENDITURES		
Salaries and benefits	**858,531**	797,915
Rent	**50,064**	51,311
Allocated administration	**49,511**	45,511
Purchase of services - client	**23,132**	23,035
Service - repairs and maintenance	**12,466**	10,289
Insurance	**8,931**	11,340
Purchase of services - contracts	**8,794**	18,703
Travel	**5,276**	5,772
Purchase of services - information technology	**2,711**	4,264
Communications	**2,443**	2,735
Supplies - other	**1,371**	19,620
Supplies - information technology	**1,048**	1,427
Purchase of services - other	**930**	569
Supplies - repairs and maintenance	**737**	534
Staff training	**653**	12,704
Supplies - replacements	**350**	-
Supplies - food	**112**	939
Utilities and taxes	**-**	693
Expense recoveries	**-**	(11,741)
	1,027,060	995,620
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	$ -

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

ODSP EMPLOYMENT TRAINING

(Schedule 7)

YEAR ENDED MARCH 31, 2025

		2025		2024
REVENUES				
Provincial grants	**$**	**103,057**	$	104,849
EXPENDITURES				
Salaries and benefits		**88,145**		89,844
Rent		**6,048**		5,944
Communications		**2,714**		2,795
Purchase of services - client		**2,437**		853
Utilities and taxes		**2,136**		1,862
Supplies - other		**566**		751
Staff training		**395**		107
Insurance		**226**		1,955
Travel		**184**		-
Supplies - food		**154**		76
Service - repairs and maintenance		**52**		47
Supplies - information technology		**-**		480
Supplies - repairs and maintenance		**-**		135
		103,057		104,849
EXCESS OF REVENUES OVER EXPENDITURES	**$**	**-**	$	-

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

FAMILY SUPPORT

(Schedule 8)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Provincial grants	$ **251,196**	$ 243,506
Miscellaneous revenue	**27,725**	54,247
	278,921	297,753
EXPENDITURES		
Salaries and benefits	**232,350**	251,515
Allocated administration	**14,966**	14,966
Rent	**12,110**	12,110
Purchase of services - client	**10,820**	11,331
Insurance	**2,107**	3,692
Communications	**1,868**	2,117
Travel	**1,848**	992
Supplies - other	**1,414**	549
Purchase of services - other	**638**	-
Staff training	**395**	189
Purchase of services - information technology	**345**	-
Supplies - information technology	**60**	292
	278,921	297,753
EXCESS OF REVENUES OVER EXPENDITURES	$ **-**	$ -

See notes to financial statements

COMMUNITY LIVING WELLAND PELHAM

SPECIAL SERVICES AT HOME - CHILDREN

(Schedule 9)

YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Provincial grants - SSAH Developmentally and Physically Handicapped Children	**$ 19,323**	$ 18,913
EXPENDITURES		
Salaries and benefits	**19,323**	18,913
EXCESS OF REVENUES OVER EXPENDITURES	**$ -**	$ -

See notes to financial statements