

**Community Addiction Services of Niagara**  
**Financial Statements**  
*March 31, 2025*

# Community Addiction Services of Niagara

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*For the year ended March 31, 2025*

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## Independent Auditor's Report

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To the Directors of Community Addiction Services of Niagara:

### Qualified Opinion

We have audited the financial statements of Community Addiction Services of Niagara (the "Organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated 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, 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 its cash flows for the year then ended in accordance with the accounting policies prescribed by the Ministry of Health.

### Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to recorded contributions, the excess of income over expenses, and cash flows from operations for the years ended March 31, 2025 and 2024, assets as at March 31, 2025 and 2024, and net assets as at April 1 and March 31 for both the 2025 and 2024 years. Our audit opinion on the financial statements for the year ended March 31, 2024 was modified accordingly because of the possible effects of this scope limitation.

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 qualified opinion.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 3 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Organization to meet the financial reporting provisions prescribed by the Ministry of Health. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of Management and the Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies prescribed by the Ministry of Health, 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.

The Board of Directors 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 the Board of Directors 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.

St. Catharines, Ontario

June 19, 2025

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants

# Community Addiction Services of Niagara

## Statement of Financial Position

As at March 31, 2025

	2025	2024
<b>Assets</b>		
Current assets		
Cash	345,085	276,213
Short-term term deposits and marketable securities (cost - \$327,694, \$564,181 in 2024)	348,905	584,532
Accounts receivable	140,707	103,114
Sales tax recoverable	19,885	105,541
Prepaid expenses	35,079	29,753
	<b>889,661</b>	<b>1,099,153</b>
Term deposits and marketable securities (cost - \$309,143, \$50,146 in 2024)	<b>313,928</b>	<b>50,635</b>
	<b>1,203,589</b>	<b>1,149,788</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable and accrued liabilities	222,241	222,927
Surplus repayable to the Ministry	21,340	21,340
Deferred revenue	43,178	82,008
Rent subsidy repayable	112,834	112,834
	<b>399,593</b>	<b>439,109</b>
Commitments (Note 4)		
<b>Net assets</b>		
Accumulated deficit - Ministry of Health	(29,451)	(29,451)
Accumulated surplus - Remedial Measures Program	356,778	327,010
Accumulated surplus - Donation Fund	93,622	83,963
Accumulated surplus - Ontario Works	181,198	169,861
Accumulated surplus - Residential Supportive TX	26,008	15,828
Accumulated deficit - Safe Beds	(558)	(558)
Accumulated surplus - General Operations	176,399	144,026
	<b>803,996</b>	<b>710,679</b>
	<b>1,203,589</b>	<b>1,149,788</b>

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

Approved by the Board

\_\_\_\_\_, Director

\_\_\_\_\_, Director

**Community Addiction Services of Niagara**  
**Statement of Operations and Accumulated Surplus**

*For the year ended March 31, 2025*

	Government funded programs							2025	2024
	Ministry of Health	Remedial Measures Program	Donation Fund	Ontario Works	Residential Supportive TX	Safe Beds	General Operations		
<b>Revenue</b>									
Grant - Ministry of Health (Substance Abuse)	1,921,566	—	—	—	—	—	—	1,921,566	1,921,613
Grant - Ministry of Health (Residential Supportive Treatment)	—	—	—	—	208,073	67,114	245,792	520,979	564,352
Tenant rent	—	—	—	—	12,810	—	—	12,810	15,829
Grant - Ministry of Health (Addictions Supportive Housing)	457,200	—	—	—	—	—	—	457,200	457,200
Rent subsidy	—	—	—	—	—	—	356,177	356,177	318,473
Grant - Ministry of Health (Gambling)	251,731	—	—	—	—	—	—	251,731	251,712
Purchases of services	—	—	—	—	—	—	184,712	184,712	216,170
Grant - Ontario Works	—	—	—	116,218	—	—	—	116,218	154,957
Centre for Addiction and Mental Health (Remedial Measures)	—	91,598	—	—	—	—	—	91,598	92,256
Grant - Ministry of Health (Early Intervention)	85,800	—	—	—	—	—	—	85,800	85,772
Grant - Ministry of Health (Concurrent Addictions Supportive Housing)	45,048	—	—	—	—	—	—	45,048	45,048
Investment income	—	28,046	—	—	—	—	—	28,046	17,300
Donations	—	—	9,659	—	—	—	—	9,659	9,854
	2,761,345	119,644	9,659	116,218	220,883	67,114	786,681	4,081,544	4,150,536
<b>Expenses</b>									
Salaries and benefits	2,337,557	59,757	—	94,992	156,380	67,114	347,365	3,063,165	3,263,479
Rent subsidy	—	—	—	—	—	—	356,177	356,177	318,473
Rent	166,291	17,123	—	—	34,867	—	9,899	228,180	224,552
Computer maintenance and supplies	62,689	—	—	4,329	4,842	—	4	71,864	61,444
Travel	55,557	—	—	2,453	—	—	—	58,010	55,436
Office supplies	39,951	843	—	103	854	—	8,053	49,804	53,908
Mileage and parking	—	11,210	—	—	4,622	—	20,468	36,300	28,229
Staff education	34,078	—	—	—	—	—	—	34,078	43,097
Professional fees	25,136	—	—	956	1,200	—	1,560	28,852	23,666
Telephone	20,656	—	—	932	1,977	—	3,786	27,351	19,351
Insurance	9,735	768	—	1,116	—	—	4,607	16,226	13,559
Program supplies	5,746	—	—	—	5,758	—	—	11,504	11,462
Bank charges	2,437	175	—	—	203	—	—	2,815	2,170
Miscellaneous	—	—	—	—	—	—	2,389	2,389	3,401
Advertising and promotion	1,512	—	—	—	—	—	—	1,512	8,748
Membership dues (recovery)	—	—	—	—	—	—	—	—	(900)
	2,761,345	89,876	—	104,881	210,703	67,114	754,308	3,988,227	4,130,075
Excess of revenue over expenses	—	29,768	9,659	11,337	10,180	—	32,373	93,317	20,461
Accumulated surplus (deficit), beginning of year	(29,451)	327,010	83,963	169,861	15,828	(558)	144,026	710,679	690,218
<b>Accumulated surplus (deficit), end of year</b>	<b>(29,451)</b>	<b>356,778</b>	<b>93,622</b>	<b>181,198</b>	<b>26,008</b>	<b>(558)</b>	<b>176,399</b>	<b>803,996</b>	<b>710,679</b>

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

# Community Addiction Services of Niagara

## Statement of Cash Flows

*Year ended March 31, 2025*

	2025	2024
<b>Operating activities</b>		
Excess of revenue over expenses	93,317	20,461
Changes in non-cash working capital items		
Accounts receivable	(37,593)	127,144
Sales tax recoverable	85,656	(13,285)
Prepaid expenses	(5,326)	4,348
Accounts payable and accrued liabilities	(686)	(14,182)
Surplus repayable to the Ministry	—	(52,850)
Rent subsidy repayable	—	(60,884)
Deferred revenue	(38,830)	73,987
	<b>96,538</b>	<b>84,739</b>
<b>Investing activity</b>		
Term deposits and marketable securities - net	(27,666)	(265,455)
Net change in cash	68,872	(180,716)
Cash, beginning of year	276,213	456,929
<b>Cash, end of year</b>	<b>345,085</b>	<b>276,213</b>

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

# Community Addiction Services of Niagara

## Notes to the Financial Statements

For the year ended March 31, 2025

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### 1. Description of Organization

Community Addiction Services of Niagara (the "Organization" or "CASON") is an incorporated registered, non-profit organization. The Organization provides counselling services to residents and their families in the Niagara Region. The Organization is registered as a charitable entity and is exempt from income tax on its income under paragraph 149(1)(f) of the Income Tax Act.

### 2. Description of funds

#### **Ministry of Health**

The Ministry of Health ("MOH") /Ontario Health ("OH") funds the following programs:

- Substance Abuse and Gambling Program - The Organization provides assessment, referral and outpatient counselling for Niagara Region for residents and their families struggling with substance abuse and/or gambling, gaming and technology concerns. These programs provide comprehensive assessment, referral services, structured day treatment and offer ongoing individual and group counselling support.
- Addictions Supportive Housing and Concurrent Addictions Supportive Housing - The Organization provides supportive housing units and support services for individuals with problematic substance use and/or mental health issues who are homeless or at a risk of homelessness.
- Mental Health Early Intervention Services - The Organization provides services early in life (ages 12 years and older) or early in the course of mental illness or addiction as a way of reducing the risk of escalation.
- Residential Supportive Treatment - CASON entered into a contract with NOHT-ESON in May 2022 to provide increased access to bed-based addictions treatment services across the province. This program was funded until March 31<sup>st</sup>, 2025, with confirmation from the NOHT-ESON of an extension of the contract.

All assets are externally restricted by the MOH and OH and are to be used in accordance with the purposes of this fund as described above. Surpluses are required to be repaid, excluding non-Ministry funded activities.

#### **Remedial Measures Program**

CASON maintains a contract with the Centre for Addiction and Mental Health under a fee for service arrangement to provide clinical services to Ontario residents convicted of impaired driving. The official name is "Back on Track" Remedial Measures Program. CASON clinicians and the administrative assistant are contracted by Centre for Addiction and Mental Health to provide service to program clients after hours and on the weekends. The MOH is aware that many addiction agencies in the province operate under the same contractual agreement and has agreed that programs can retain and use generated funds at their discretion.

#### **Donation Fund**

Donations from individuals are accumulated in this fund as a charitable contribution and include contributions as a court ordered directive as part of reconciliation of an offence. Donations, other than court ordered amounts, are received and receipted by CASON.

#### **Ontario Works**

A fee for service agreement was entered into with the Regional Municipality of Niagara (the "Region") in December 2006 to provide clinical services to Ontario Works recipients identified with substance abuse concerns that can contribute to barriers in obtaining and maintaining employment and achieving self-sufficiency. The Region has provided annual funding through 2024/2025 and is reviewed on an annual basis.

#### **Safe Beds**

CASON entered into a contract with Canadian Mental Health Association - Niagara South Branch to work collaboratively to support an Addiction Worker whose role will have an emphasis on providing a harm reduction approach to the delivery of addiction, mental health, and concurrent disorders services, pre-dominantly at the CMHA Niagara's Residential Crisis Bed program, commonly referred to as Safe Beds Location.



# Community Addiction Services of Niagara

## Notes to the Financial Statements

For the year ended March 31, 2025

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### 2. Description of funds (Continued from previous page)

#### **General Operations**

General Operations funds the following programs:

**Volunteer Fund** - The purpose of this fund is to provide support to those in treatment using donations from the community. This may include food and client basic needs.

**Rent Subsidy Fund** - The Canadian Mental Health Association - Niagara receives subsidies which it subsequently disburses to CASON on a monthly basis. The funds received are used to assist in rental costs for clients who live in the assisted housing program provided by CASON.

**Home for Good** - CASON has entered into a collective partnership with the Region of Niagara to provide addiction counselling support to clients of the Home for Good program throughout Niagara. A second amending agreement to the original agreement effective the 1st day of December 2017 was approved, extending the term of the agreement an additional 3 years, to March 31, 2027 with an option, subject to successful negotiations, to extend the agreement for up to (2) two-year extensions with the maximum term not exceeding March 31, 2031.

**Niagara District School Board RISE** - CASON has entered into a collective partnership with Niagara District School Board ("DSBN") to provide addiction counselling services to the students. The RISE program runs 35 hours per week. The purpose of this program is to increase students' awareness of addiction issues, present options to students regarding substance abuse and gambling issues, to involve the family in treatment planning and to reduce suspension rates for students due to addiction issues. This agreement was in effect during the 2024/2025 fiscal year and is reviewed on an annual basis.

**Niagara District School Board Health Promotion** - CASON has entered into an agreement with Niagara District School Board ("DSBN") to provide presentations on substance use health to the students. The Health Promotion program runs from April to August offering up to 4 presentations per day. The purpose of this program is to increase students' understanding of substance use health, research and statistics relating to cannabis use and misuse following legalization in Canada, explore risk factors for developing substance use disorder, and learn about harm reduction strategies and resources. This agreement was in effect during the 2024/2025 fiscal year and will be reviewed on an annual basis.

**Contact Niagara for Children's & Developmental Service** - CASON has entered into a collective partnership with the Contact Niagara for Children's & Developmental Service to provide substance use supports. The Youth Wellness Hub program runs 9 hours per week. The program provides addiction counselling services and clinical support/supervision to the Niagara Region YWHO service provider team. This agreement was in effect during the 2024/2025 fiscal year and is reviewed on an annual basis.

**Mobile Mental Health and Addictions Clinic (MMHAC)** - CASON has began a pilot project in partnership with Community Addictions and Mental Health Services of Haldimand Norfolk, Haldimand Norfolk REACH and Pathstone Mental Health Services to provide mental health and addiction counselling to service in rural locations throughout the Niagara region. The pilot began April 1, 2022 and has been extended to be funded until March 31, 2027.

**Gillian's Place** - CASON entered into a new contract with Gillian's Place to work collaboratively to provide addictions support to clients of Gillian's Place through a secondment of an Addictions Outreach Counsellor until October 2024. The program was mutually agreed upon to be terminated early, in August 2024.

**Niagara Regional Native Centre** - CASON has entered into a contract with the Niagara Regional Native Centre to provide comprehensive treatment for individuals residing in the Niagara region for alcohol, drug, gambling, gaming and internet addiction. The program began May 23, 2023 and runs until the end of May 23, 2024. The program was not renewed.

**Youth Empowerment Program** - CASON has entered into a contract with the Niagara region to provide four-week programs geared to youth during the months of July and August 2024 and 2025. The agreement began January 1, 2024 and is in effect until December 31, 2025.

**Hamilton Health Sciences** - CASON entered into a new contract with the Hamilton Health Sciences Corporation to provide a peer support worker who will work collaboratively with consultation liaison service, and other HHSC staff and physicians responsible for care of the patients. The agreement began May 1, 2024 and is in effect until April 30, 2025.

# Community Addiction Services of Niagara

## Notes to the Financial Statements

For the year ended March 31, 2025

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### 3. Accounting policies

#### **General**

These financial statements have been prepared to comply with the financial reporting provisions of the agreement between CASON and the Ministry of Health. The basis of accounting used in these financial statements is in accordance with Canadian accounting standards for not-for-profit organizations, except for:

- a) approved capital expenditures are charged against operations in the year of acquisition in accordance with the recommendations of the funding source or upon recommendation of management.

#### **Financial instruments**

The Organization recognizes financial instruments when the Organization becomes party to the contractual provisions of the financial instrument.

#### **Arm's length financial instruments**

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value. The Organization subsequently measures all financial instruments at amortized cost with the exception of equity instruments. Equity instruments quoted in an active market and all derivative instruments are recorded at fair value, equity instruments not quoted in an active market are recorded at cost less impairment.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

#### **Financial asset impairment**

The Organization assesses impairment of all its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

#### **Contributed services**

The Organization does not record the value of donated services in the financial statements.

#### **Revenue**

#### **Investment income**

The Organization recognizes investment income, such as interest, as earned.

#### **Grant income**

The Organization uses the deferral method of accounting for contributions and reports on a fund accounting basis. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred.

#### **Other income**

Other income is recognized as received.

# Community Addiction Services of Niagara

## Notes to the Financial Statements

For the year ended March 31, 2025

### 3. Accounting policies (Continued from previous page)

#### Use of estimates

The preparation of financial statements requires the Board of Directors and 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 during the reported period. Actual results could differ from these estimates. Significant estimates include the collectability of accounts receivable and accrued liabilities.

#### Allocation of expenses

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

CASON allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. General management expenses are not allocated; other general support expenses are allocated on the following bases:

Finance and general office staff costs - based upon hours spent under each program

### 4. Commitments

CASON leases office facilities in St. Catharines, Ontario, and is committed to annual payments in the next five years as follows:

2026	188,953
2027	7,892
2028	5,193
2029	5,347
2030	4,011
	<hr/>
	211,396

### 5. Pension

The Organization has a defined contribution pension plan covering all employees. The plan is a contributory plan with funding of benefits based on the related employee's earnings. Contributions vest after two years of service to the Organization. Once the contributions vest, employees will receive benefits upon retirement or termination of their employment. The Organization recognized an expense during the year relating to its portion of the contributions totaling \$54,447 (\$47,676 in 2024).

### 6. Economic dependence

During the year, the Organization received \$2,761,345 (2024 - \$2,761,345) from the Ministry of Health. This represents 68% (2024 - 66%) of the Organization's total revenue. Should the Ministry substantially reduce the funding provided to the Organization, management is of the opinion that continued viability would have to be reviewed.

### 7. Financial instruments

Unless otherwise noted, it is the Directors' opinion that the Organization is not exposed to significant interest rate or credit risks arising from its financial instruments.

#### Liquidity risk

The Organization's objective is to have sufficient liquidity to meet its liabilities when due. The Organization monitors its cash balances and cash flows generated from operations to meet its requirements. As at March 31, 2025 the most significant financial liabilities are accounts payable and accrued liabilities.

# Community Addiction Services of Niagara

## Schedule of Ministry of Health Expenses - by program

*Year ended March 31, 2025*

	2025	2024
<b>Substance Abuse Expenses</b>		
Salaries and benefits	1,663,903	1,688,182
Rent	90,579	78,455
Computer maintenance and supplies	41,927	31,470
Travel	38,212	40,806
Office supplies and postage	29,029	35,537
Staff education	22,194	28,244
Professional fees	14,262	7,093
Telephone	12,939	7,547
Insurance	5,896	3,661
Bank charges	1,790	1,520
Advertising and promotion	829	—
Membership dues (recovery)	—	(900)
<b>Total Substance Abuse Expenses</b>	<b>1,921,560</b>	<b>1,921,615</b>
<b>Gambling Expenses</b>		
Salaries and benefits	196,150	202,543
Rent	27,017	25,828
Office supplies and postage	7,480	2,391
Computer maintenance and supplies	6,409	7,574
Staff education	4,352	5,140
Professional fees	3,881	2,871
Travel	2,543	2,549
Telephone	1,606	1,401
Insurance	1,578	1,356
Advertising and promotion	502	—
Bank charges	215	59
Membership dues	—	—
<b>Total Gambling Expenses</b>	<b>251,733</b>	<b>251,712</b>
<b>Addictions Supportive Housing Expenses</b>		
Salaries and benefits	371,861	398,941
Rent	39,808	18,365
Travel	9,340	6,471
Computer maintenance and supplies	7,901	5,681
Staff education	5,864	7,403
Program supplies	5,746	1,155
Professional fees	5,099	9,839
Telephone	4,574	2,318
Office supplies and postage	3,825	3,386
Insurance	1,647	1,491
Bank charges	324	88
Advertising and promotion	146	—
Membership dues	—	—
<b>Total Addictions Supportive Housing Expenses</b>	<b>456,135</b>	<b>455,138</b>
<b>Subtotal - Ministry of Health Expenses</b>	<b>2,629,428</b>	<b>2,628,465</b>

# Community Addiction Services of Niagara

## Schedule of Ministry of Health Expenses - by program

*Year ended March 31, 2025*

	2025	2024
<b>Subtotal - Ministry of Health Expenses - carryforward</b>	<b>2,629,428</b>	2,628,465
<b>Concurrent Addictions Supportive Housing Expenses</b>		
Salaries and benefits	40,585	43,193
Computer maintenance and supplies	3,558	2,289
Travel	1,160	873
Telephone	555	509
Staff education	254	244
Program supplies	—	2
<b>Total Concurrent Addictions Supportive Housing Expenses</b>	<b>46,112</b>	47,110
<b>Early Intervention Expenses</b>		
Salaries and benefits	65,058	60,583
Rent	8,887	16,145
Travel	4,302	1,866
Computer maintenance and supplies	2,894	1,783
Professional fees	1,894	954
Staff education	1,414	2,066
Telephone	982	570
Insurance	614	542
Bank charges	107	29
Advertising and promotion	36	—
Membership dues	—	—
Office supplies and postage (recovery)	(383)	1,232
<b>Total Early Intervention Expenses</b>	<b>85,805</b>	85,770
<b>Total Ministry of Health Expenses</b>	<b>2,761,345</b>	2,761,345