

**AUTISM ALLIANCE OF CANADA**  
**Financial Statements**  
**Year Ended December 31, 2023**

**AUTISM ALLIANCE OF CANADA**  
**Index to Financial Statements**  
**Year Ended December 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Autism Alliance of Canada

### *Opinion*

We have audited the financial statements of Autism Alliance of Canada (the Alliance), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Alliance as at December 31, 2023, 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.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Alliance 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 opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Alliance'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 Alliance or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Alliance'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.

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Independent Auditor's Report to the Members of Autism Alliance of Canada (*continued*)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Alliance'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 Alliance'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 Alliance 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.

Halifax, Nova Scotia  
May 8, 2024

*Belliveau Veinotte Inc.*

CHARTERED PROFESSIONAL ACCOUNTANTS

**AUTISM ALLIANCE OF CANADA**  
**Statement of Financial Position**  
**December 31, 2023**

	<b>2023</b>	2022
<b>ASSETS</b>		
Current		
Cash	\$ 629,895	\$ 647,189
Accounts receivable	174,850	172,328
HST recoverable (Note 4)	52,550	5,916
Prepaid expenses	23,408	6,464
	<b>880,703</b>	831,897
Capital assets (Note 5)	9,281	-
Restricted term deposit	-	10,000
	<b>\$ 889,984</b>	<b>\$ 841,897</b>
<b>LIABILITIES</b>		
Current		
Accounts payable and accrued liabilities	\$ 119,362	\$ 60,812
Employee deductions payable	21,418	21,418
Deferred revenue (Schedule 1)	566,197	562,751
	<b>706,977</b>	644,981
<b>NET ASSETS</b>		
Unrestricted	183,007	196,916
	<b>\$ 889,984</b>	<b>\$ 841,897</b>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**AUTISM ALLIANCE OF CANADA****Statement of Operations****Year Ended December 31, 2023**

	<b>2023</b>	<b>2022</b>
<b>REVENUE</b>		
Grants	\$ 1,667,442	\$ 618,145
Summit fees and support	174,657	79,879
Membership fees	6,750	9,810
Partnership support income	10,840	11,374
Interest income	170	330
	<b>1,859,859</b>	<b>719,538</b>
<b>EXPENDITURES</b>		
Amortization	9,280	-
Bad debts (recovery)	(12,963)	18,963
Finance and insurance	6,862	5,609
IT and office	115,726	30,063
Marketing and communications	12,657	10,323
Partnership support	-	1,765
Professional fees	773,197	124,000
Travel and meetings	113,555	11,082
Wages and benefits	855,454	523,899
	<b>1,873,768</b>	<b>725,704</b>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES FOR THE YEAR</b>	<b>\$ (13,909)</b>	<b>\$ (6,166)</b>

**AUTISM ALLIANCE OF CANADA**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2023**

	<b>2023</b>	2022
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 196,916</b>	\$ 203,082
Deficiency of revenue over expenditures for the year	<b>(13,909)</b>	(6,166)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 183,007</b>	\$ 196,916

**AUTISM ALLIANCE OF CANADA****Statement of Cash Flows****Year Ended December 31, 2023**

	<b>2023</b>	2022
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenditures for the year	\$ (13,909)	\$ (6,166)
Item not affecting cash:		
Amortization of capital assets	9,280	-
	<b>(4,629)</b>	<b>(6,166)</b>
Changes in non-cash working capital:		
Accounts receivable	(2,522)	(116,988)
HST recoverable	(46,634)	10,957
Prepaid expenses	(16,944)	(5,246)
Accounts payable and accrued liabilities	58,550	53,733
Employee deductions payable	-	(12,558)
Deferred revenue	3,446	339,566
	<b>(4,104)</b>	<b>269,464</b>
Cash flow from (used by) operating activities	<b>(8,733)</b>	<b>263,298</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(18,561)	-
Proceeds from term deposit	10,000	-
Cash flow used by investing activities	<b>(8,561)</b>	<b>-</b>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(17,294)</b>	<b>263,298</b>
Cash - beginning of year	<b>647,189</b>	<b>383,891</b>
<b>CASH - END OF YEAR</b>	<b>\$ 629,895</b>	<b>\$ 647,189</b>



# AUTISM ALLIANCE OF CANADA

## Notes to Financial Statements

Year Ended December 31, 2023

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### 1. PURPOSE OF THE ALLIANCE

The Autism Alliance of Canada (the "Alliance") is a not-for-profit organization that was formed in July 2007 and incorporated on June 2, 2015 under the Canada Not-For-Profit Corporations Act.

Autism Alliance of Canada, formerly known as the Canadian Autism Spectrum Disorder Alliance (CASDA), is a pan-Canadian not-for-profit coalition, with a membership of sector leaders, including Autistic people, caregivers, clinicians, researchers, and representatives from organizations across the country. The Alliance has proactively mobilized as one voice to successfully advocate for a more inclusive Canada for Autistic Canadians, their families and care providers and communities, primarily through efforts to advance a National Autism Strategy.

The vision of the Alliance is a Canada where Autistic people exercise their full rights and realize their full potential. The mission of the Alliance is to inform policy and practice at a national level by bringing members together, identifying priority issues, and developing meaningful ways to address them. The Alliance advances their work collaboratively with their members, co-designing and co-developing initiatives to address shared priorities.

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### 2. BASIS OF PRESENTATION

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

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### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Accounting 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 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 expenditures 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.

#### Cash

Cash consists of cash on hand and balances with financial institutions.

#### Revenue recognition

Autism Alliance of Canada follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenditures 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.

Summit fees are recognized as revenue when the Canadian Autism Leadership Summit is held.

Membership fees are recognized as revenue over the the fiscal year to which they relate.

#### Income taxes

As a not-for-profit organization the Alliance is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

#### Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Website	1 year	straight-line method
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# AUTISM ALLIANCE OF CANADA

## Notes to Financial Statements

Year Ended December 31, 2023

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Contributed services

The operations of the Alliance depend on the contribution of time by volunteers. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

#### Financial instruments

The Alliance initially measures its financial assets and financial liabilities at fair value, adjusted by the amount of transaction costs directly attributable to the instrument. The Alliance subsequently measures all of its financial assets and financial liabilities at amortized cost. Transaction costs are amortized on the straight line basis over the term of the instrument.

For financial assets measured at cost or amortized cost, the Alliance determines whether there are indications of possible impairment. Where there is an indication of impairment, and the Alliance determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be 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 net income.

### 4. HST RECOVERABLE

	<b>2023</b>	2022
HST recoverable	\$ 52,550	\$ 18,879
Allowance for doubtful amounts	-	(12,963)
	<b>\$ 52,550</b>	<b>\$ 5,916</b>

### 5. CAPITAL ASSETS

	Cost	Accumulated amortization	<b>2023 Net book value</b>	2022 Net book value
Website	\$ 18,561	\$ 9,280	<b>\$ 9,281</b>	\$ -

### 6. FINANCIAL INSTRUMENTS

The following analysis provides information about the Alliance's risk exposure and concentration as of December 31, 2023.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Alliance's main credit risks relate to its accounts receivable. The Alliance only records contributions receivable when the amount can be reasonably estimated and collection is reasonably assured. The Alliance does not have a significant exposure to any individual customer or counterpart.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Alliance is exposed to this risk mainly in respect of its receipt of funds from its funders and other related sources, and accounts payable.

**AUTISM ALLIANCE OF CANADA**  
**Project Revenue and Expenditures**  
**Year Ended December 31, 2023**

*(Schedule 1)*

	Operating	CAN-DO	Summit	Ready, Willing & Able	Adult Needs	Other Partnerships	2023	2022
<b>REVENUE</b>								
Funds received	\$ 196,290	\$ 200,000	\$ 117,712	\$ -	\$ 753,265	\$ 596,038	\$ 1,863,305	\$ 1,059,104
Deferred contributions - beginning of year	111,942	29,937	5,000	29,930	44,871	341,071	562,751	223,185
	308,232	229,937	122,712	29,930	798,136	937,109	2,426,056	1,282,289
Deferred revenue - end of year	(22,899)	(65,952)	(12,500)	-	(24,530)	(440,316)	(566,197)	(562,751)
	285,333	163,985	110,212	29,930	773,606	496,793	1,859,859	719,538
<b>EXPENDITURES</b>								
Amortization	9,280	-	-	-	-	-	9,280	-
Bad debts (recovery)	(12,963)	-	-	-	-	-	(12,963)	18,963
Finance and insurance	5,212	1,650	-	-	-	-	6,862	5,609
IT and office	11,890	2,255	50,802	-	47,627	3,152	115,726	30,063
Marketing and communications	7,576	-	3,769	-	-	1,312	12,657	10,323
Partnership support	-	-	-	-	-	-	-	1,765
Professional fees	57,893	-	12,782	2,703	585,049	114,770	773,197	124,000
Travel and meetings	21,632	-	34,326	-	15,100	42,497	113,555	11,082
Wages and benefits	126,389	160,080	80,866	27,227	125,830	335,062	855,454	523,899
	226,909	163,985	182,545	29,930	773,606	496,793	1,873,768	725,704
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>								
	\$ 58,424	\$ -	\$ (72,333)	\$ -	\$ -	\$ -	\$ (13,909)	\$ (6,166)