

**London Family Court Clinic
Incorporated
Financial Statements
For the year ended March 31, 2019**

London Family Court Clinic Incorporated
Financial Statements
For the year ended March 31, 2019

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Independent Auditor's Report

To the Directors of
London Family Court Clinic Incorporated

Opinion

We have audited the financial statements of London Family Court Clinic Incorporated (the Clinic), which comprise the statement of financial position as at March 31, 2019, the statements of operations, changes in net assets (liabilities) 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 Clinic as at March 31, 2019, and 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 Clinic 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial statements, which indicates that the Clinic incurred a deficiency of revenue over expenses of \$339,613 during the year ended March 31, 2019 and, as of that date, the Clinic's current liabilities exceeded its total assets by \$488,190. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Clinic's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Matter - Supplementary Information

We draw attention to the fact that the supplementary information included in the schedules on pages 22 through 42 does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review or any other form of assurance on this supplementary information.

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

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

London, Ontario
September 4, 2019

London Family Court Clinic Incorporated
Statement of Financial Position

March 31 **2019** **2018**

Assets

Current

Cash and cash equivalents	\$	-	\$	284,942
Accounts receivable (Note 2)		174,297		310,609
Fee for service work-in-progress		25,027		37,130
Inventory (Note 3)		16,311		16,565
Prepaid expenses		15,605		18,891
		231,240		668,137
Long-term investments (Note 4)		144,597		147,510
Investment in Condominium Corporation (Note 5)		1		1
Capital assets (Note 6)		685,416		682,832
		\$ 1,061,254		\$ 1,498,480

Liabilities and Net Assets

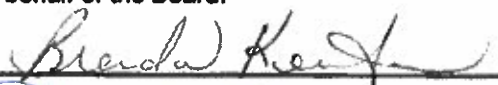
Current

Bank indebtedness (Note 8)	\$	27,628	\$	-
Accounts payable and accrued liabilities (Note 7)		460,819		533,679
Current portion of long-term debt (Note 8)		28,836		27,569
Unearned fee deposits		97,811		79,122
Current portion deferred contributions (Note 9)		104,336		173,641
		719,430		814,011
Long-term debt (Note 8)		189,993		217,984
Deferred contributions (Note 9)		351,646		323,774
		1,261,069		1,355,769


Net assets (liabilities)

Unrestricted		(344,412)		(4,799)
Upstream endowment funds (Note 4)		144,597		147,510
		(199,815)		142,711
		\$ 1,061,254		\$ 1,498,480

On behalf of the Board:



Director



Director

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

**London Family Court
Statement of Changes in Net**

For the year ended March 31	Unrestricted	Upstream Endowment	2019
Balance, beginning of year	\$ (4,799)	\$ 147,510	\$ 142,711
Excess of expenses over revenue	(339,613)	-	(339,613)
Net withdrawals from Upstream Endowment (Note 4)	-	(2,913)	(2,913)
Balance, end of year	\$ (344,412)	\$ 144,597	\$ (199,815)

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

London Family Court Clinic Incorporated
Statement of Operations

For the year ended March 31	2019	2018
Revenue		
Operating grants (Note 11)	\$ 2,073,836	\$ 2,154,130
Research and project grants (Note 11)	620,624	576,626
Fees for service	792,405	683,126
Amortization of deferred contributions related to capital assets	23,012	15,700
	<u>3,509,877</u>	<u>3,429,582</u>
Expenses		
Salaries	2,255,008	2,023,634
Consultative and professional fees	620,310	667,235
Employee benefits	371,266	321,906
Administrative	198,259	186,541
Occupancy costs	179,424	137,582
Travel	152,694	150,922
Amortization of capital assets	68,533	58,458
Publication printing	3,996	14,422
	<u>3,849,490</u>	<u>3,560,700</u>
Excess of expenses over revenue	\$ (339,613)	\$ (131,118)

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

London Family Court Clinic Incorporated
Statement of Cash Flows

For the year ended March 31	2019	2018
Cash provided by (used in)		
Operating activities		
Excess of expenses over revenue for the year	\$ (339,613)	\$ (131,118)
Transfers from Upstream Endowment	(2,913)	(2,826)
Items not involving cash		
Amortization of capital assets	68,533	58,458
Amortization of deferred contributions, capital	(23,012)	(15,700)
	<u>(297,005)</u>	<u>(91,186)</u>
Net change in non-cash working capital balances (Note 13)	<u>79,363</u>	<u>(136,402)</u>
	<u>(217,642)</u>	<u>(227,588)</u>
Investing activities		
Purchase of capital assets	(71,117)	(335,274)
Decrease in long-term investment	2,913	2,826
	<u>(68,204)</u>	<u>(332,448)</u>
Financing activities		
Increase in bank indebtedness	27,828	-
Repayment of long-term debt	(26,724)	(28,134)
	<u>904</u>	<u>(28,134)</u>
Decrease in cash and cash equivalents during the year	(284,942)	(588,170)
Cash and cash equivalents, beginning of year	284,942	873,112
Cash and cash equivalents, end of year	\$ -	\$ 284,942

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

London Family Court Clinic Incorporated

Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies

Going Concern

These financial statements have been prepared on a going concern basis which contemplates the realization of assets and the payment of liabilities in the ordinary course of operations. Should the Clinic be unable to continue as a going concern, it may be unable to realize the carrying value of its assets and to meet its liabilities as they become due.

The Clinic has a significant working capital deficiency at March 31, 2019. The ability of the Clinic to continue as a going concern is dependent upon the continued financial support of its funders, in obtaining alternative financing such as refinancing its capital assets and achieving a profitable level of operations by restructuring the fees for service revenue stream to provide the Clinic sufficient funds to operate.

Nature of Organization

London Family Court Clinic Incorporated (the Clinic) is a children's mental health centre with a goal to provide clinical services for children and families before the court and to share its information through training, workshops and publications.

The Clinic is a transfer payment agency for youthful offender clinical services under the Ministry of Children & Youth Services - Youth Justice Services; for high risk/high need adolescents under the Ministry of Children, Community & Social Services - Ministry of Children & Youth Services; for child victims/witnesses of violence, under the Ministry of the Attorney General as well as individual research and training grants negotiated on an annual basis.

The Clinic is a registered charity and is classified as a charitable organization for income tax purposes.

Basis of Accounting

These financial statements were prepared using Canadian accounting standards for not-for-profit organizations.

Fund Accounting

Endowment contributions are reported in the Endowment funds as outlined in Note 4. Unrestricted fund reports the assets, liabilities, revenue and expenditures relating to program and administration activities of the organization.

London Family Court Clinic Incorporated

Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances, and guaranteed investment certificates due within three months from year end.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market are reported at fair value, with any unrealized gains and losses reported in operations, other than financial instruments related to endowment funds. In addition, all bonds and guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in operations, other than financial instruments related to endowment funds. Changes in fair value of financial instruments related to the endowment fund are recorded directly in net assets. All other financial instruments, including the investment in Condominium Corporation, are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Inventory

Inventory of publications is valued at the lower of cost and net realizable value. Cost is generally determined on the first-in, first-out basis.

Capital Assets

Capital assets are recorded at cost. Amortization is provided using the following methods and annual rates. One-half of the annual amortization is taken in the year of addition.

Office condominium	- 40 years straight line
Equipment	- 20 % declining balance
Computer equipment	- 30 % declining balance
Website	- 3 years straight line

Pension Plan

The Clinic has a defined contribution pension plan. The Clinic's contributions due to the plan during the year are expensed as incurred.

London Family Court Clinic Incorporated Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

Revenue Recognition

The Clinic follows the deferral method of accounting for contributions, which include donations and government grants.

The Clinic is funded by the Province of Ontario in accordance with budget arrangements established by the Ministry of Children and Youth Services and the Ministry of the Attorney General. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period. These financial statements reflect agreed arrangements approved by the Ministry with respect to the year ended March 31, 2019.

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.

Externally restricted contributions, other than endowment contributions, are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a basis and rate corresponding with the amortization for the related capital assets.

Revenue from fees, contracts and the sale of publications is recognized when the services are provided or the goods are sold.

Contributed Services

Some staff volunteer extra time to assist the Clinic in carrying out service delivery activities. Because of the difficulty of determining their fair value, volunteer services are not recognized in the financial statements.

Contributed services which are used in the normal course of the Clinic's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

London Family Court Clinic Incorporated Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

Foreign Currency Translation

Foreign currency accounts are translated into Canadian dollars as follows:

At the transaction date, each asset, liability, revenue and expense is translated into Canadian dollars by the use of the exchange rate in effect at that date. At the year end date, monetary assets and liabilities are translated into Canadian dollars by using the exchange rate in effect at that date. The resulting foreign exchange gains and losses are included in income in the current period.

Use of Estimates

The preparation of financial statements in accordance 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. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates made by management primarily relate to determining the useful life of capital assets, impairment allowance for accounts receivable and recoverable subsidies.

2. Accounts Receivable

	2019	2018
Fee for service	\$ 141,912	\$ 68,862
Impairment allowance	(8,224)	(2,424)
Funding assistance due:		
Ontario Trillium Foundation - WEALTH	-	7,500
Ontario Trillium Foundation - Poverty Reduction Fund	-	66,900
The Department of Justice - Child Advocacy Centre	10,000	130,433
Harmonized Sales Tax	30,609	39,338
	\$ 174,297	\$ 310,609

London Family Court Clinic Incorporated Notes to Financial Statements

March 31, 2019

3. Inventory

The Clinic publishes articles, books and training manuals in the areas of Violence Prevention, Young Offenders, Custody and Access, Mediation and Child Witnesses whereby results of major studies are shared with the public and other professionals throughout the world.

4. Long-term Investments

	<u>2019</u>	<u>2018</u>
Upstream Endowment	<u>\$ 144,597</u>	<u>\$ 147,510</u>

The Upstream Endowment has been established to generate income in perpetuity, building a legacy in support of unfunded causes to ensure long-term planning, to provide continuity, and to foster a productive environment for research activities. The Upstream Endowment Funds incorporate the funds for the Margaret Norrie McCain Lecture Series. The original donation of \$100,000 will be held in perpetuity. Interest earned and additional donations received can be used to support the unfunded causes above. During the year the Clinic received \$nil (2018 - \$nil) in donations for the Upstream Endowment and used \$4,114 (2018 - \$4,012) of the funds. The funds are currently held in guaranteed investment certificates. Interest earned on the endowment fund was \$1,201 (2018 - \$1,186).

5. Investment in Condominium Corporation

The Clinic holds a one third interest in a Condominium Corporation located at 254 Pall Mall Street, London, Ontario and it is recorded at cost. The Clinic's share of the reserve for major repairs and replacements of the Condominium Corporation was \$105,005 at March 31, 2019 (2018 - \$109,716).

**London Family Court Clinic Incorporated
Notes to Financial Statements**

March 31, 2019

6. Capital Assets

	2019		2018	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Office condominium	\$ 1,358,630	\$ 759,702	\$ 598,928	\$ 577,087
Equipment	325,858	287,947	37,911	37,049
Computer equipment	148,139	114,683	31,456	36,670
Website	57,252	40,131	17,121	32,028
	\$ 1,887,879	\$ 1,202,463	\$ 685,416	\$ 682,832

Capital assets purchased during the year include:

	2019		2018	
Condominium renovations and improvements	\$ 55,118	\$ 265,551		
Equipment	9,191	33,726		
Computer equipment	6,808	8,843		
Website	-	27,154		
	\$ 71,117	\$ 335,274		

London Family Court Clinic Incorporated
Notes to Financial Statements

March 31, 2019

7. Accounts Payable and Accrued Liabilities

	2019	2018
Accounts payable and accrued liabilities	\$ 293,841	\$ 356,788
Government remittances payable	33,891	55,567
Recoverable subsidies:		
Ministry of Children, Community & Social Services, Ministry of Children & Youth Services:		
- Alternative Dispute Resolution	122,016	121,324
Ministry of Children & Youth Services - Youth Justice Services:		
- Intensive Intervention Services	10,628	-
- Clinical Supports Team	444	-
	\$ 460,819	\$ 533,679

The Service Provider/Delivery Agent has a Service Contract/CFSA Approval with the Ministry of Children, Community & Social Services and the Ministry of Children & Youth Services. The above services are in a surplus position as at March 31, 2019.

London Family Court Clinic Incorporated
Notes to Financial Statements

March 31, 2019

8. Long-term Debt

	2019	2018
4.5% first mortgage, secured by the office condominium with current carrying value of \$598,928, repayable in monthly amounts of \$3,174 principal and interest due December 2022	\$ 218,829	\$ 245,553
Less amounts due within one year	28,836	27,569
	\$ 189,993	\$ 217,984

Principal repayments for the next four years are as follows:

2020	\$ 28,836
2021	30,160
2022	31,546
2023	128,287
	\$ 218,829

Interest expense related to long-term debt totalled \$11,361 in 2019 (2018 - \$8,606).

At March 31, 2019, the Clinic also had an undrawn credit line under a bank facility of \$400,000 (2018 - \$400,000) bearing interest at prime plus 1.9% (2018 - prime plus 1.9%). The bank indebtedness at year end is the result of cheques written that have not cleared the bank.

The Clinic has provided a general security agreement, collateral mortgage and assignment of rents as security for the facility and the mortgage.

London Family Court Clinic Incorporated
Notes to Financial Statements

March 31, 2019

9. Deferred Contributions

Deferred contributions are detailed as follows:

	2019	2018
Expenses of future periods	\$ 81,324	\$ 157,941
Capital assets	374,658	339,474
Current portion	458,982	497,415
	(104,336)	(173,641)
	\$ 351,646	\$ 323,774

Capital assets:

Deferred capital contributions related to capital assets represent the unamortized amount and unspent amount of contributions and donations received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2019	2018
Balance, beginning of year	\$ 339,474	\$ 137,186
Add amounts received in the year	58,196	217,988
Less amounts amortized to revenue	(23,012)	(15,700)
	\$ 374,658	\$ 339,474

Expenses of future periods:

Deferred contributions related to expenses of future periods represent unspent externally restricted grants for programs.

	2019	2018
Balance, beginning of year	\$ 157,941	\$ 463,733
Add amounts received in the year	390,499	250,931
Less amount recognized as revenue in the year	(467,116)	(558,723)
	\$ 81,324	\$ 157,941

**London Family Court Clinic Incorporated
Notes to Financial Statements**

March 31, 2019

9. Deferred Contributions (continued)

Expenses of future periods are detailed as follows:

	2019	2018
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder - Connect	\$ 59,290	\$ 68,797
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (1)	-	59,031
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (2)	15,154	-
Ontario Trillium Foundation grant - WEALTH	-	18,008
Bluewater Health - future training	-	3,076
Other	6,880	9,029
	\$ 81,324	\$ 157,941

10. Commitments

The organization has entered into an operating lease for a premise it occupies at \$1,221 per month, under a lease expiring in March 2021.

The minimum annual lease payments for the next two years are as follows:

2020	\$	14,652
2021		<u>15,873</u>
	\$	<u>30,525</u>

London Family Court Clinic Incorporated
Notes to Financial Statements

March 31, 2019

11. Revenue

	<u>2019</u>	<u>2018</u>
Operating grants:		
The Ministry of Children & Youth Services - Youth Justice Services	\$ 717,602	\$ 808,682
The Ministry of Children, Community & Social Services - Ministry of Children & Youth Services	1,190,582	1,179,517
The Ministry of the Attorney General	165,652	165,931
	<u>\$ 2,073,836</u>	<u>\$ 2,154,130</u>
	<u>2019</u>	<u>2018</u>
Research and Project Grants:		
Ministry of Community Safety and Correctional Services - Indigenous Youth Assessment Framework	\$ -	\$ 35,246
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (1)	137,124	240,934
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (2)	175,046	-
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder	-	31,679
Ontario Trillium Foundation grant - Renovation	-	1,382
Ontario Trillium Foundation grant - Accessible AODA Washroom	6,385	-
Ontario Trillium Foundation grant - WEALTH	18,008	42,517
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder - Connect	121,207	4,903
The Department of Justice - Child Advocacy Centre, Renovation and Communications	-	1,708
The Department of Justice - Child Advocacy Centre	104,179	217,858
The Department of Justice - Youth IPortage	-	399
Ontario Centre of Excellence for Child and Youth Mental Health - Coming of Age	49,733	-
Other	8,942	-
	<u>\$ 620,624</u>	<u>\$ 576,626</u>

London Family Court Clinic Incorporated
Notes to Financial Statements

March 31, 2019

12. Group Pension Plan

The Clinic has a defined contribution pension plan with contributions based on a variable percentage of an employee's gross salary depending on years of service. Employer contributions during the year amounted to \$122,485 (2018 - \$106,673) and are included in employee benefits.

13. Net Change in Non-cash Working Capital Balances

The net change in non-cash working capital balances consists of:

	<u>2019</u>	<u>2018</u>
Accounts receivable	\$ 136,312	\$ (11,125)
Fee for service work-in-progress	12,103	16,080
Inventory	254	6,944
Prepaid expenses	3,286	(382)
Accounts payable and accrued liabilities	(72,860)	(80,911)
Unearned fee deposits	18,689	20,796
Deferred contributions	(18,421)	(87,804)
	<u>\$ 79,363</u>	<u>\$ (136,402)</u>

14. Economic Dependence

The Clinic depends on the continuing support and funding by various government agencies. The organization receives approximately 77% (2018 - 79%) of its revenue in the form of subsidies, research and operating grants from these agencies. If the organization is unable to obtain funding from these agencies the organization may not be able to continue as a going concern.

London Family Court Clinic Incorporated Notes to Financial Statements

March 31, 2019

15. Financial Instrument Risk

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of fixed income denominated investments, bank indebtedness and the value of its long-term debt.

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 organization is exposed to credit risk arising from its accounts and contributions receivable. The majority of the organization's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding. The organization also has concentration of credit risk related to all cash being held by one financial institution.

Liquidity Risk

Liquidity risk is the risk that the organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the company will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities and long-term debt.

Management's assessment of risks is consistent with prior years. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant risks arising from their financial instruments.

London Family Court Clinic Incorporated
Schedule of Ministry of the Attorney General -
Child Witness Project
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 165,000	\$ 165,000
Deferred capital funding, net	652	931
	<u>165,652</u>	<u>165,931</u>
Salaries and benefits		
Salaries	136,621	122,589
Employee benefits	27,865	25,542
	<u>164,486</u>	<u>148,131</u>
Operation expenses		
Occupancy costs	7,000	7,894
Office/program equipment	3,898	931
Purchase of service	2,259	4,341
Staff expenses	2,198	593
Office expenses	1,731	1,954
Telephone	1,080	780
Insurance	610	500
Other	250	250
Association fees	208	557
	<u>19,234</u>	<u>17,800</u>
Excess of expenses over revenue	\$ (18,068)	\$ -

**London Family Court Clinic Incorporated
Summary of Ministry of Children & Youth Services
- Youth Justice Services Surplus (Deficit)**

For the year ended March 31	2019	2018
Medical/Psychological Reports - page 24	\$ (55,143)	\$ -
Clinical Supports Team - page 25	-	-
Youth Mental Health Court Worker Program - page 26	(2,918)	(20,150)
Intensive Intervention Services - page 27	-	-
Net program deficit	\$ (58,061)	\$ (20,150)

London Family Court Clinic Incorporated
Schedule of Ministry of Children & Youth Services - Youth Justice
Services - Medical/Psychological Reports
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 325,180	\$ 390,002
Expenses		
Salaries	263,198	255,540
Employee benefits	52,955	51,518
Administrative	41,845	51,224
Occupancy costs	16,383	20,578
Consultative and professional fees	5,640	9,442
Travel	302	1,400
Publication printing	-	300
	380,323	390,002
Excess of expenses over revenue	\$ (55,143)	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children & Youth Services - Youth Justice
Services - Clinical Supports Team
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 189,071	\$ 195,000
Expenses		
Salaries	90,676	99,758
Administrative	40,669	35,654
Employee benefits	19,041	19,010
Consultative and professional fees	18,720	26,456
Occupancy costs	14,000	9,028
Travel	5,522	5,094
	188,627	195,000
Surplus	444	-
Recoverable subsidy (Note 7)	(444)	-
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children & Youth Services - Youth
Justice Services - Youth Mental Health Court Worker Program
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 121,328	\$ 148,144
Deferred capital funding, net	1,149	(3,829)
	<u>122,477</u>	<u>142,315</u>
Expenses		
Salaries	81,138	123,458
Employee benefits	18,230	24,542
Administrative	16,793	7,619
Occupancy costs	4,340	2,157
Consultative and professional fees	3,457	3,188
Travel	1,437	1,501
	<u>125,395</u>	<u>162,465</u>
Excess of expenses over revenue	\$ (2,918)	\$ (20,150)

London Family Court Clinic Incorporated
Schedule of Ministry of Children & Youth Services - Youth Justice
Services - Intensive Intervention Services
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 90,990	\$ 80,000
Deferred capital funding, net	956	1,365
	<u>91,946</u>	<u>81,365</u>
Expenses		
Salaries	48,213	48,619
Administrative	14,742	14,265
Employee benefits	9,705	9,959
Occupancy costs	8,500	6,734
Consultative and professional fees	1,145	1,031
Travel	1,013	757
	<u>81,318</u>	<u>81,365</u>
Operating surplus	10,628	-
Recoverable subsidy (Note 7)	(10,628)	-
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Summary of Ministry of Children, Community & Social Services
- Ministry of Children & Youth Services Deficit

For the year ended March 31	2019	2018
Access Intake - page 29	\$ -	\$ -
Service Coordination Process - page 30	-	-
Targeted Prevention - page 31	(349)	-
Counselling/Therapy Services - page 32	(303)	-
Specialized Consultation/Assessment - page 33	-	-
Alternative Dispute Resolution Project - page 34	-	-
Community Training - page 35	(4)	-
Net program deficit	\$ (656)	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children, Community & Social
Services - Ministry of Children & Youth Services - Access Intake
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 15,124	\$ 15,124
Expenses		
Salaries	9,219	8,688
Occupancy costs	1,963	2,535
Employee benefits	1,844	1,737
Administrative	1,498	1,664
Consultative and professional fees	600	500
	<u>15,124</u>	<u>15,124</u>
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children, Community & Social
Services - Ministry of Children & Youth Services - Service
Coordination Process
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 51,100	\$ 51,100
Expenses		
Salaries	30,614	35,553
Administrative	8,859	5,059
Employee benefits	6,122	7,110
Occupancy costs	4,905	2,878
Consultative and professional fees	600	500
	51,100	51,100
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children, Community & Social
Services - Ministry of Children & Youth Services - Targeted
Prevention
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 76,115	\$ 74,000
Expenses		
Salaries	51,400	49,424
Employee benefits	10,280	9,889
Administrative	8,853	9,882
Occupancy costs	3,482	1,881
Travel	1,849	1,924
Consultative and professional fees	600	1,000
	76,464	74,000
Excess of expenses over revenue	\$ (349)	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children, Community & Social
Services - Ministry of Children & Youth Services -
Counselling/Therapy Services
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 206,700	\$ 206,700
Expenses		
Salaries	142,137	118,141
Employee benefits	28,428	23,628
Administrative	27,512	30,735
Occupancy costs	4,780	3,696
Travel	2,502	5,000
Consultative and professional fees	1,844	25,500
	207,003	206,700
Excess of expenses over revenue	\$ (303)	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children, Community & Social
Services - Ministry of Children & Youth Services - Specialized
Consultation/Assessment
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 155,558	\$ 140,677
Expenses		
Salaries	83,066	75,913
Consultative and professional fees	32,117	31,904
Administrative	19,434	14,814
Employee benefits	16,613	15,208
Occupancy costs	4,328	2,838
	155,558	140,677
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Schedule of Ministry of Children & Youth Services - Alternative
Dispute Resolution Project
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 681,200	\$ 731,200
Deferred capital funding, net	(4,520)	(2,898)
	<u>676,680</u>	<u>728,302</u>
Expenses		
Consultative and professional fees	303,005	337,847
Salaries	130,406	96,678
Travel	105,402	109,615
Administrative	94,202	106,328
Employee benefits	28,081	18,350
Occupancy costs	14,893	12,100
Publication printing	2,000	1,000
	<u>676,989</u>	<u>681,918</u>
Operating surplus	691	46,384
Recoverable subsidy (Note 7)	(691)	(46,384)
Excess of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>

London Family Court Clinic Incorporated
Schedule of Ministry of Children, Community & Social Services -
Ministry of Children & Youth Services - Community Training
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 9,996	\$ 9,998
Expenses		
Consultative and professional fees	4,875	3,925
Administrative	2,446	2,101
Salaries	1,759	3,349
Travel	568	373
Employee benefits	352	250
	10,000	9,998
Excess of expenses over revenue	\$ (4)	\$ -

**London Family Court Clinic Incorporated
Schedule of Ontario Trillium Foundation - Fetal Alcohol
Syndrome Disorder - Connect
Funding and Expenses**

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 121,207	\$ 73,700
Expenses		
Salaries	78,708	-
Employee benefits	16,307	-
Administrative	14,946	4,875
Consultative and professional fees	5,292	-
Occupancy costs	4,250	-
Travel	1,704	28
	121,207	4,903
Operating surplus	-	66,797
Deferred contribution (Note 9)	-	(66,797)
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Schedule of Ontario Trillium Foundation - Poverty Reduction Fund
(1)
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 138,931	\$ 299,689
Deferred capital funding, net	193	276
	<u>137,124</u>	<u>299,965</u>
Expenses		
Salaries	121,044	187,777
Employee benefits	24,209	32,988
Consultative and professional fees	8,098	13,990
Travel	4,603	3,395
Administrative	2,356	2,784
	<u>160,310</u>	<u>240,934</u>
Operating (deficit) surplus	(23,186)	59,031
Deferred contribution (Note 9)	-	(59,031)
Excess of expenses over revenue	\$ (23,186)	\$ -

London Family Court Clinic Incorporated
Schedule of Ontario Trillium Foundation - Poverty Reduction Fund
(2)
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 175,046	\$ -
Expenses		
Salaries	116,761	-
Employee benefits	23,362	-
Consultative and professional fees	17,608	-
Administrative	13,471	-
Occupancy costs	2,550	-
Travel	1,304	-
	175,046	-
Excess of revenue over expenses	\$ -	\$ -

London Family Court Clinic Incorporated
Schedule of Ontario Trillium Foundation - WEALTH
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 18,008	\$ 60,525
Expenses		
Salaries	13,349	28,919
Employee benefits	2,334	5,696
Administrative	2,108	7,766
Travel	307	136
	<u>18,098</u>	<u>42,517</u>
Operating (deficit) surplus	(90)	18,008
Deferred contribution (Note 9)	-	(18,008)
Excess of expenses over revenue	<u>\$ (90)</u>	<u>\$ -</u>

London Family Court Clinic Incorporated
Schedule of Ontario Trillium Foundation - Accessible AODA
Washroom
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 56,500	\$ -
Deferred capital funding	(50,115)	-
	<u>6,385</u>	<u>-</u>
Expenses		
Salaries	3,864	-
Administrative	1,695	-
Employee benefits	1,001	-
	<u>6,560</u>	<u>-</u>
Excess of expenses over revenue	<u>\$ (175)</u>	<u>\$ -</u>

**London Family Court Clinic Incorporated
Schedule of Department of Justice - CYAC
Funding and Expenses**

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 100,000	\$ 242,933
Deferred capital funding, net	4,179	(25,075)
	<u>104,179</u>	<u>217,858</u>
Expenses		
Salaries	46,161	146,600
Administrative	25,135	33,286
Occupancy costs	13,300	-
Consultative and professional fees	10,150	6,200
Employee benefits	7,144	28,288
Publication printing	-	222
Travel	2,317	3,262
	<u>104,207</u>	<u>217,858</u>
Excess of expenses over revenue	\$ (28) \$	-

London Family Court Clinic Incorporated
Schedule of Ontario Centre of Excellence for Child and
Youth Mental Health - Coming of Age
Funding and Expenses

For the year ended March 31	2019	2018
Revenue		
Operating grant	\$ 49,733	\$ -
Expenses		
Salaries	29,228	-
Administrative	9,774	-
Employee benefits	8,206	-
Travel	3,477	-
Consultative and professional fees	886	-
	<u>51,571</u>	<u>-</u>
Excess of expenses over revenue	\$ (1,838)	\$ -