

LONDON FAMILY COURT CLINIC
AUDITED FINANCIAL STATEMENTS
MARCH 31, 2020



LONDON FAMILY COURT CLINIC
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MARCH 31, 2020

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Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
London Family Court Clinic

Opinion

We have audited the accompanying financial statements of London Family Court Clinic, which comprise of the statement of financial position as at March 31, 2020, the statements of operations, changes in accumulated net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of London Family Court Clinic as at March 31, 2020 and its financial performance and its 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 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 opinion.

Material Uncertainty Related to Going Concern

We draw your attention to Note 1 in the financial statements, which indicates that the Clinic incurred a negative working capital as at March 31, 2020 as the Clinic's current liabilities exceeded its current assets by \$ 305,839. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate a material uncertainty exists that cast significant doubt on the Clinic's ability to continue as a going concern. Our opinion is not modified in respect to this matter.

Other Matter - Supplementary Information

We draw your attention to the fact that the supplementary information included in the schedules on pages 18 - 41 does not form part of the financial statements. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the 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 these 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 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.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Davis Martindale LLP's website at: https://www.davismartindale.com/auditors_report. This description forms part of our auditor's report.

London, Ontario
February 25, 2021

Davis Martindale LLP

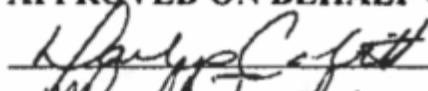

Chartered Professional Accountants
Licensed Public Accountants



**LONDON FAMILY COURT CLINIC
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020**

	ASSETS	2020	2019 (note 18)
Current Assets			
Accounts receivable (note 4)		\$ 213,505	\$ 143,688
Fee for service work-in-progress		64,207	25,027
Inventory (note 5)		-	16,311
Prepaid expenses		12,595	15,605
Government remittances receivable		<u>82,935</u>	<u>30,609</u>
		373,242	231,240
Investment in Condo Corporation (note 7)		1	1
Tangible Capital Assets (note 8)		659,735	685,416
Long-term investments (note 6)		<u>144,793</u>	<u>144,597</u>
		<u>\$ 1,177,771</u>	<u>\$ 1,061,254</u>
LIABILITIES AND ACCUMULATED NET ASSETS			
Current Liabilities			
Bank indebtedness (note 11)		\$ 216,058	\$ 27,628
Government remittances payable (note 9)		26,116	33,891
Accounts payable and accrued liabilities (note 9)		282,874	426,928
Current portion of long-term debt (note 10)		30,146	28,836
Unearned fee deposits		95,479	97,811
Current portion deferred contributions (note 12)		<u>28,408</u>	<u>104,336</u>
		679,081	719,430
Long-term debt (note 10)		159,519	189,993
Deferred contributions (note 12)		<u>428,864</u>	<u>351,646</u>
		1,267,464	1,261,069
Commitments (note 16)			
Accumulated Net Assets			
Unrestricted		(234,486)	(344,412)
Upstream endowment funds (note 6)		<u>144,793</u>	<u>144,597</u>
		<u>(89,693)</u>	<u>(199,815)</u>
		<u>\$ 1,177,771</u>	<u>\$ 1,061,254</u>

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2020**

	Unrestricted	Upstream Endowment	Total 2020	Total 2019 (note 18)
Balance, beginning of year	\$ (344,412)	\$ 144,597	\$ (199,815)	\$ 142,711
Excess (deficit) of revenues over expenses	109,926	-	109,926	(339,613)
Net withdrawals from Upstream Endowment (note 6)	<u>-</u>	<u>196</u>	<u>196</u>	<u>(2,913)</u>
Balance, end of year	<u>\$ (234,486)</u>	<u>\$ 144,793</u>	<u>\$ (89,693)</u>	<u>\$ (199,815)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019 (note 18)
Revenue		
Operating grants (note 13)	\$ 2,261,903	\$ 2,073,836
Research grants (note 13)	428,775	620,624
Fees for service	1,010,872	792,405
Amortization of deferred contributions	<u>29,351</u>	<u>23,012</u>
	3,730,901	3,509,877
Expenses		
Salaries (note 14 & 19)	1,970,518	2,255,008
Consultative and professional fees	717,109	620,310
Employee benefits	339,961	371,266
Occupancy costs	183,782	179,424
Administrative	190,375	198,259
Travel	148,019	152,694
Amortization of capital assets	65,692	68,533
Publication printing	<u>5,519</u>	<u>3,996</u>
	<u>3,620,975</u>	<u>3,849,490</u>
Excess (Deficit) of Revenue over Expenses	\$ <u>109,926</u>	\$ <u>(339,613)</u>

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**LONDON FAMILY COURT CLINIC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019 (note 18)
Cash Flows from Operating Activities		
Excess (deficit) of revenues over expenses	\$ 109,926	\$ (339,613)
Transfer from Upstream Endowment	196	(2,913)
Items not requiring an outlay of cash:		
Amortization of capital assets	65,692	68,533
Amortization of deferred contributions	<u>(29,351)</u>	<u>(23,012)</u>
	146,463	(297,005)
Changes in non-cash working capital:		
Accounts receivable	(69,816)	127,583
Fee for service work-in-process	(39,180)	12,103
Inventory	16,311	254
Prepaid expenses	3,009	3,286
Government remittances payable	(7,776)	(21,675)
Accounts payable and accrued liabilities	(144,056)	(51,185)
Unearned fee deposits	(2,332)	18,689
Deferred contributions	30,641	(18,421)
Government remittances receivable	<u>(52,326)</u>	<u>8,729</u>
	<u>(265,525)</u>	<u>79,363</u>
Net Cash Used in Operating Activities	(119,062)	(217,642)
Cash Flows from Financing Activities		
Decrease in long-term debt	(29,172)	(26,724)
Cash Flows from Investing Activities		
Additions to property, plant, equipment and leaseholds	(40,000)	(71,117)
Decrease in long-term investment	<u>(196)</u>	<u>2,913</u>
Net Cash Used in Investing Activities	<u>(40,196)</u>	<u>(68,204)</u>
Net Decrease in Cash	(188,430)	(312,570)
Cash (Bank Indebtedness), Beginning of Year	<u>(27,628)</u>	<u>284,942</u>
Bank Indebtedness, End of Year	<u>\$ (216,058)</u>	<u>\$ (27,628)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

1. Going Concern

These financial statements have been prepared on a going concern basis which contemplates the realization of assets and payment of liabilities in the ordinary course of operations. Should London Family Court Clinic Incorporation (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 as at March 31, 2020. 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.

2. Nature of the Organization

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 clinic services under the Ministry of Children, Community and Social Services (MCCSS) - Youth Justice Division; for high risk/high needs children, adolescents, and families under the Ministry of Children, Community and Social Services (MCCSS) - Alternative Dispute Resolution; Ministry of Health (MOH) - Children and Family Intervention; and for child victims/witnesses of violence, under the Ministry of the Attorney General - Child Witness program; 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.

3. Significant Accounting Policies

These financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations.

(a) Inventory

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

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integral part of these audited financial statements.*



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

3. Significant Accounting Policies (continued)

(b) Financial Instruments

The Clinic's financial instruments consist of cash, accounts receivable, government remittances receivable, accounts payable and accrued liabilities, government remittances payable, and long-term debt. The Clinic initially recognizes these financial instruments at fair value and subsequently at amortized cost. The Clinic's financial instruments also include shareholder and related party amounts which are initially and subsequently measured at carrying value.

(c) Tangible Capital Assets and Amortization

Tangible capital assets are recorded at cost. Amortization is calculated using the declining-balance method at the annual rates disclosed in note 8.

(d) Impairment of Long-lived Assets

Long-lived assets are tested for impairment when events or changes in circumstances indicate that their carrying value may not be recoverable. An impairment loss is recognized when the carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

(e) 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, Community and Social Services, Ministry of Health, 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, 2020.

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 of 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.

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LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

3. Significant Accounting Policies (continued)

(f) Contributed Services

Some staff volunteer extra time to assist the Clinic in carrying out service delivery activities. Because of the difficulty of determining the 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.

(g) Foreign Currency Translation

The Clinic uses the temporal method to translate its foreign currency transactions. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange in effect at the balance sheet date. Other assets and liabilities are translated at their historic rates. Revenue and expenses are translated at the exchange rates prevailing on the transaction dates. Foreign exchange gains and losses are included in the income statement.

(h) Use of Estimates

The preparation of the financial statements of the Clinic, in conformity with Canadian accounting standards for not-for-profit organizations, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of the revenues and expenses during the reporting period. Actual results could differ from those estimates.

(i) Fund Accounting

Endowment contributions are reported in the endowment funds as outlines in note 6. Unrestricted fund reports the assets, liabilities, revenue and expenditures relating to program and administration activities of the organization.

(j) 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.

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integral part of these audited financial statements.*



**LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

4. Accounts Receivable

	2020	2019 (note 18)
Fee for service	\$ 179,132	\$ 141,912
Impairment allowance	(10,990)	(8,224)
Funding assistance due:		
Government subsidy receivable (CEWS)	45,363	-
The Department of Justice - Child Advocacy Centre	-	10,000
	<u>\$ 213,505</u>	<u>\$ 143,688</u>

5. 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.

6. Long-term Investments

	2020	2019 (note 18)
Upstream Endowment	\$ <u>144,793</u>	\$ <u>144,597</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 (2019 - \$NIL) in donations for the Upstream Endowment and used \$NIL (2019 - \$4,114) of the funds. The funds are currently held in guaranteed investment certificates. Interest earned on the endowment fund was \$196 (2019 - \$1,201).

7. 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 proportionate interest in the reserve for major repairs and replacements and the cumulative excess of income over expenditures of the Condominium Corporation was \$205,194 at March 31, 2020 (2019 - \$105,005).

*The attached Independent Auditors' Report and notes form an
integral part of these audited financial statements.*



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

8. Tangible Capital Assets

		Cost	Accumulated Amortization	Net 2020	Net 2019 (note 18)
Office condominium	40 yr SL	\$ 1,358,630	\$ 793,668	\$ 564,962	\$ 598,928
Equipment	20% D.B.	325,858	295,529	30,329	37,911
Computer equipment	30% D.B.	186,149	130,121	56,028	31,456
Website	3 yr SL	<u>57,252</u>	<u>48,836</u>	<u>8,416</u>	<u>17,121</u>
		<u>\$1,927,889</u>	<u>\$ 1,268,154</u>	<u>\$ 659,735</u>	<u>\$ 685,416</u>

Capital assets purchased during the year include:

	2020	2019 (note 18)
Condominium renovations	\$ -	\$ 55,118
Equipment	-	9,191
Computer equipment	<u>40,010</u>	<u>6,808</u>
	<u>\$ 40,010</u>	<u>\$ 71,117</u>

9. Accounts Payable and Accrued Liabilities

	2020	2019 (note 18)
Accounts payable and accrued liabilities	\$ 164,605	\$ 293,841
Recoverable subsidies:		
Ministry of Children, Community and Social Services - Alternative Dispute Resolution	114,292	122,015
Ministry of Children, Community & Youth Services - Youth Justice Services:		
- Intensive Intervention Services	-	10,628
- Clinical Supports Team	-	444
Other	<u>3,977</u>	<u>-</u>
	<u>\$ 282,874</u>	<u>\$ 426,928</u>

The Service Provider/Delivery Agent has a Service Contract/CFSA Approval with the Ministry of Children, Community and Social Services and the Ministry of Children, Community & Youth Services. The above services are in a surplus position as at March 31, 2020. The surplus amounts are reflected in the accounts payable and accrued liabilities balance.

*The attached Independent Auditors' Report and notes form an
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**LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

10. Long-term Debt

	2020	2019 (note 18)
4.5% first mortgage, secured by the office condominium with current carrying value of \$564,962, repayable in monthly amounts of \$3,174 principle and interest due December 2022.	\$ 189,665	\$ 218,829
Less: current portion	<u>30,146</u>	<u>28,836</u>
	<u>\$ 159,519</u>	<u>\$ 189,993</u>

The aggregate amount of principal payments required to meet retirement provisions are as follows:

Year ending	March 31, 2021	\$ 30,146
	March 31, 2022	31,645
	March 31, 2023	<u>127,864</u>
		<u>\$ 189,655</u>

Interest expense related to long-term debt totaled \$8,921 in 2020, (2019 - \$11,361).

11. Bank Indebtedness

As at March 31, 2020, the Clinic had drawn \$50,000 (2019 - \$NIL) on an operating line of credit with available credit of \$400,000 bearing interest at prime plus 1.9% (2019 - prime plus 1.9%). The Clinic has provided a general security agreement, collateral mortgage and assignment of rents as security for the facility and the mortgage.

The bank indebtedness at year end is a result of cheque's written that have not cleared the bank and the drawn amount of the line of credit.

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

12. Deferred Contributions

Deferred contributions are detailed as follows:

	2020	2019 (note 18)
Expenses of future periods - unearned revenue	\$ 111,965	\$ 81,324
Capital assets	<u>345,307</u>	<u>374,658</u>
	457,272	455,982
Current portion	<u>(28,408)</u>	<u>(104,336)</u>
	<u>\$ 428,864</u>	<u>\$ 351,646</u>

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.

	2020	2019 (note 18)
Balance, beginning of year	\$ 374,658	\$ 339,474
Add: amounts received in the year	-	58,196
Less: amounts amortized to revenue	<u>(29,351)</u>	<u>(23,012)</u>
	<u>\$ 345,307</u>	<u>\$ 374,658</u>

Expenses of future periods - unearned revenue:

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

	2020	2019 (note 18)
Balance, beginning of year	\$ 81,324	\$ 157,941
Add: amounts received in the year	514,709	390,499
Less: amounts recognized as revenue in the year	<u>(484,068)</u>	<u>(467,116)</u>
	<u>\$ 111,965</u>	<u>\$ 81,324</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

12. Deferred Contributions (continued)

Expenses of future periods are detailed as follows:

	2020	2019 (note 18)
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	\$ 46,456	\$ 59,290
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (2)	12,906	15,154
Ontario Trillium Foundation Grant - Suicide Prevention	43,158	-
Ministry of Children, Community and Social Services - Youth Justice	4,915	-
Other	<u>4,530</u>	<u>6,880</u>
	<u>\$ 111,965</u>	<u>\$ 81,324</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

13. Revenue

	2020	2019 (note 18)
Operating Grants		
The Ministry of Children, Community and and Social Services - Youth Justice Services	\$ 741,217	\$ 717,602
The Ministry of Children, Community & Social Services - Alternative Dispute Resolution	841,093	655,945
Ministry of Health - Children and Family Interventions	514,593	534,637
The Ministry of the Attorney General	<u>165,000</u>	<u>165,652</u>
	<u>\$ 2,261,903</u>	<u>\$ 2,073,836</u>

	2020	2019 (note 18)
Research and Project Grants		
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (1)	\$ -	\$ 137,124
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (2)	192,447	175,046
Ontario Trillium Foundation grant - Suicide Prevention	52,286	-
Ontario Trillium Foundation grant - Accessible AODA Washroom	-	6,385
Ontario Trillium Foundation grant - WEALTH	-	18,008
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	159,234	121,207
The Department of Justice - Child Advocacy Centre	-	104,179
Ontario Centre of Excellence for Child and Youth Mental Health - Coming of Age	-	49,733
Other	<u>24,808</u>	<u>8,942</u>
	<u>\$ 428,775</u>	<u>\$ 620,624</u>

14. 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 \$128,041 (2019 - \$122,485) and are included in employee benefits.

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

15. Economic Dependence

The Clinic depends on the continuing support and funding by various government agencies. The organization receives approximately 72% (2019 - 77%) 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.

16. Commitments

The organization has entered into an operating lease for the premise it occupies at \$1,323 per month, under a lease expiring in March 2021.

The minimum annual lease payments are as follows:

Year ending March 31, 2021	\$ <u>15,876</u>
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17. Financial Instruments

The company is exposed to various risks through its financial instruments. The following analysis provides a measure of the company's risk exposure and concentrations at March 31, 2020.

Credit Risk

During the normal course of business, the company is exposed to credit risk in the event of non-performance by customers in connection with its accounts receivable. The company mitigates this risk by monitoring customer accounts on a continual basis and by dealing with what management believes to be financially sound customers. The company determines, on a continuing basis, the probable uncollectible amounts and sets up provisions for these debts based on estimated realizable value. Management does not anticipate significant loss for non-performance.

Interest Rate Risk

A portion of the company's long term debt has a variable interest rate. Changes in the bank's prime lending rate can cause fluctuations in interest payments and cash flows. The company does not use derivative financial instruments to alter the effects of this risk.

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.

*The attached Independent Auditors' Report and notes form an
integral part of these audited financial statements.*



LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

18. Comparative Figures

The comparative figures presented in these financial statements were audited by another public accountant.

Certain of the prior years figures have been reclassified to conform to the financial statement presentation adopted in the current year.

19. Government Assistance

The company applied for Canadian Emergency Wage Subsidy in the current year, and claimed \$45,363 (2019 - \$NIL). The amount is based on management calculations and therefore are subject to conditions disclosed in note 2(h) above. The subsidy claimed may be subject to adjustments by Canada Revenue Agency upon their review. Any such adjustments will be reflected in the period that they become known.

20. COVID-19

As at the year end, the COVID-19 pandemic has spread across the globe and is impacting local economic activity. This global pandemic poses the risk that the organization or its clients, employees, sales partners and suppliers may be unable to conduct regular business activities for an indefinite period of time. While it is not possible at this time to estimate the impact that COVID-19 could have on the organization's business, the continued spread of COVID-19 across Canada and the measures taken by the federal, provincial and municipal governments to contain its impact could adversely impact the organization's business, financial condition or results of operations. The extent to which the COVID-19 outbreak impacts the organization's results will depend on future developments that are highly uncertain and cannot be predicted, including new information that may emerge concerning the spread of the virus and government actions.

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integral part of these audited financial statements.*



LONDON FAMILY COURT CLINIC
SCHEDULE OF MINISTRY OF THE ATTORNEY GENERAL
CHILD WITNESS PROJECT
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 165,000	\$ 165,000
Deferred capital funding, net	<u>-</u>	<u>652</u>
	165,000	165,652
Salaries and Benefits		
Salaries	127,325	136,621
Non-Mandatory Employee benefits	12,462	27,865
Mandatory Employee Benefits	<u>9,996</u>	<u>-</u>
	<u>149,783</u>	<u>164,486</u>
Expenses		
Advertising	298	-
Audit	1,000	1,000
Client expenses	577	-
Insurance	500	610
Office equipment	1,949	3,806
Office supplies	600	892
Other expenses	1,000	1,430
Rent	4,633	6,000
Salaries	2,336	2,406
Telecommunications	1,023	2,011
Translation	320	79
Utilities	<u>800</u>	<u>1,000</u>
	<u>15,036</u>	<u>19,234</u>
	<u>164,819</u>	<u>183,720</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ 181</u>	<u>\$ (18,068)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Medical/Psychological Reports	\$ -	\$ (55,143)
Multi Disciplinary Clinical Support Program	-	-
Youth Mental Health Court Worker Program	(2,379)	(2,918)
Intensive Intervention Services	-	-
Youth Violence Human Trafficking Prevention Program	<u>-</u>	<u>-</u>
Net Program Surplus (Deficit)	\$ <u>(2,379)</u>	\$ <u>(58,061)</u>

*The attached Independent Auditors' Report and notes form an
integral part of these audited financial statements.*



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION
MEDICAL/PSYCHOLOGICAL REPORTS
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 325,180	\$ 325,180
Expenses		
Salaries	258,988	263,198
Office supplies	4,541	52,955
Advertising	19,800	16,383
Administrative	32,943	41,845
Telecommunications	7,738	5,640
Travel	1,170	302
	<u>325,180</u>	<u>380,323</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (55,143)</u>

*The attached Independent Auditors' Report and notes form an
integral part of these audited financial statements.*



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION
MULTI DISCIPLINARY CLINICAL SUPPORT PROGRAM
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 204,602	\$ 189,071
Expenses		
Salaries	135,971	90,675
Office supplies	-	19,041
Advertising	-	14,000
Administrative	25,374	40,669
Telecommunications	-	18,720
Client expenses	11,528	-
Consultive & professional fees	20,399	-
Utilities	-	5,522
Travel	2,885	-
Occupancy costs	8,445	-
	<u>204,602</u>	<u>188,627</u>
Surplus	-	444
Recoverable subsidy	<u>-</u>	<u>(444)</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION
YOUTH MENTAL HEALTH COURT WORKER PROGRAM
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 121,328	\$ 121,328
Deferred capital funding, net	<u>-</u>	<u>1,149</u>
	121,328	122,477
Expenses		
Salaries	98,633	81,138
Office supplies	3,243	18,230
Advertising	2,997	4,340
Administrative	12,162	16,793
Telecommunications	5,279	3,457
Utilities	<u>1,393</u>	<u>1,437</u>
	<u>123,707</u>	<u>125,395</u>
Deficit of Revenue over Expenses	\$ <u>(2,379)</u>	\$ <u>(2,918)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION
INTENSIVE INTERVENTION SERVICES
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 90,000	\$ 90,990
Deferred capital funding, net	<u>-</u>	<u>956</u>
	90,000	91,946
Expenses		
Salaries	68,886	46,213
Administrative	9,383	14,742
Office supplies	3,618	9,705
Advertising	5,634	8,500
Telecommunications	1,626	1,145
Utilities	<u>853</u>	<u>1,013</u>
	<u>90,000</u>	<u>81,318</u>
Surplus	-	10,628
Recoverable subsidy	<u>-</u>	<u>(10,628)</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION
YOUTH VIOLENCE HUMAN TRAFFICKING PREVENTION PROGRAM
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 12,859	\$ -
Expenses		
Salaries	6,954	-
Administrative	990	-
Office supplies	<u>100</u>	<u>-</u>
	<u>8,044</u>	<u>-</u>
Deferred portion	<u>4,815</u>	<u>-</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS -
CFI SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Access Intake	\$ -	\$ -
Service Coordination Process	-	-
Targeted Prevention	-	(349)
Counselling/Therapy Services	-	(303)
Specialized Consultation/Assessment	<u>-</u>	<u>(4)</u>
Net Program Surplus (Deficit)	<u>\$ -</u>	<u>\$ (656)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS
ACCESS INTAKE
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 15,124	\$ 15,124
Expenses		
Salaries	11,339	9,219
Administrative	1,497	1,498
Office supplies	-	1,844
Advertising	1,788	1,963
Telecommunications	<u>500</u>	<u>600</u>
	<u>15,124</u>	<u>15,124</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS
SERVICE COORDINATION PROCESS
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 51,100	\$ 51,100
Expenses		
Salaries	41,572	30,614
Administrative	5,059	8,859
Office supplies	1,091	6,122
Advertising	2,878	4,905
Telecommunications	<u>500</u>	<u>600</u>
	<u>51,100</u>	<u>51,100</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS
TARGETED PREVENTION
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 76,115	\$ 76,115
Expenses		
Salaries	61,681	51,400
Administrative	7,536	8,853
Office supplies	904	10,280
Advertising	2,201	3,482
Telecommunications	700	600
Utilities	<u>3,093</u>	<u>1,849</u>
	<u>76,115</u>	<u>76,464</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (349)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS
COUNSELLING/THERAPY SERVICES
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 206,700	\$ 206,700
Expenses		
Salaries	160,236	142,137
Administrative	20,463	27,512
Office supplies	6,766	28,428
Advertising	3,680	4,780
Telecommunications	11,918	1,644
Utilities	<u>3,637</u>	<u>2,502</u>
	<u>206,700</u>	<u>207,003</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (303)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS
SPECIALIZED CONSULTATION/ASSESSMENT
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 165,554	\$ 165,554
Expenses		
Salaries	120,800	84,825
Administrative	16,390	21,880
Office supplies	-	16,965
Advertising	-	4,328
Telecommunications	-	37,560
Client expenses	1,395	-
Occupancy costs	2,838	-
Consultive & professional fees	<u>24,131</u>	<u>-</u>
	<u>165,554</u>	<u>165,558</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (4)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF ONTARIO TRILLIUM FOUNDATION SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Fetal Alcohol Spectrum Disorder	\$ -	\$ -
Poverty Reduction Fund (1)	-	(23,186)
Poverty Reduction Fund (2)	-	-
Wealth Program	-	(90)
Accessible AODA Washroom	-	(175)
EQ4 Suicide Community Response Protocol Project	<u>1,688</u>	<u>-</u>
Net Program Surplus (Deficit)	\$ <u>1,688</u>	\$ <u>(23,451)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
FETAL ALCOHOL SPECTRUM DISORDER
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ 159,234	\$ 121,207
Expenses		
Salaries	154,853	78,708
Administrative (recovery)	(5,639)	14,946
Office supplies	74	16,307
Advertising	4,846	4,250
Consultive and professional fees	4,399	5,292
Utilities	701	1,704
	<u>159,234</u>	<u>121,207</u>
Excess of Revenue over Expenses	\$ -	\$ -

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
POVERTY REDUCTION FUND (1)
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ -	\$ 136,931
Deferred capital funding, net	-	193
	<u>-</u>	<u>137,124</u>
Expenses		
Salaries	-	121,044
Administrative	-	2,356
Office supplies	-	24,209
Consultive and professional fees	-	8,098
Utilities	-	4,603
	<u>-</u>	<u>160,310</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (23,186)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
POVERTY REDUCTION FUND (2)
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ 192,447	\$ 175,046
Expenses		
Salaries	172,860	116,761
Administrative	3,200	13,471
Office supplies	978	23,352
Advertising	-	2,550
Consultive and professional fees	13,994	17,608
Utilities	<u>1,416</u>	<u>1,304</u>
Travel	<u>192,448</u>	<u>175,046</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

*The attached Independent Auditors' Report and notes form an
integral part of these audited financial statements.*



**LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
WEALTH PROGRAM
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ -	\$ 18,008
Expenses		
Salaries	-	13,349
Administrative	-	2,108
Office supplies	-	2,334
Utilities	-	307
	-	18,098
Excess (Deficit) of Revenue over Expenses	\$ -	\$ (90)

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
ACCESSIBLE AODA WASHROOM
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ -	\$ 56,500
Deferred capital funding, net	<u>-</u>	<u>(50,115)</u>
	-	6,385
Expenses		
Salaries	-	3,864
Administrative	-	1,695
Office supplies	<u>-</u>	<u>1,001</u>
	<u>-</u>	<u>6,560</u>
Excess (Deficit) of Revenue over Expenses	<u><u>\$ -</u></u>	<u><u>\$ (175)</u></u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
EQ4 SUICIDE COMMUNITY PREVENTION PROTOCOL PROJECT
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 37,500	\$ -
Expenses		
Salaries	23,183	-
Administrative	9,539	-
Consultive and professional fees	2,916	-
Travel	<u>174</u>	<u>-</u>
	<u>35,812</u>	<u>-</u>
Excess of Revenue over Expenses	<u>\$ 1,688</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF BELL LET'S TALK
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ 10,000	\$ -
Expenses		
Salaries	5,539	-
Administrative	2,171	-
Consultive and professional fees	2,915	-
Travel	<u>174</u>	<u>-</u>
	<u>10,799</u>	<u>-</u>
Excess (Deficit) of Revenue over Expenses	\$ <u>(799)</u>	\$ <u>-</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF DEPARTMENT OF JUSTICE
CYAC
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ -	\$ 100,000
Deferred capital funding, net	-	4,179
	<u>-</u>	<u>104,179</u>
Expenses		
Salaries	-	46,161
Administrative	-	25,135
Office supplies	-	7,144
Advertising	-	13,300
Telecommunications	-	10,150
Utilities	-	2,317
	<u>-</u>	<u>104,207</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (28)</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



**LONDON FAMILY COURT CLINIC
SCHEDULE OF ONTARIO CENTRE OF EXCELLENCE FOR CHILD
AND YOUTH MENTAL HEALTH
COMING OF AGE
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)**

	2020	2019
Revenue		
Operating grant	\$ -	\$ 49,733
Expenses		
Salaries	-	29,228
Administrative	-	9,774
Office supplies	-	8,206
Telecommunications	-	886
Utilities	-	3,477
	-	51,571
Excess (Deficit) of Revenue over Expenses	\$ -	\$ (1,838)

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY & SOCIAL SERVICES
ALTERNATIVE DISPUTE RESOLUTION PROJECT
FOR THE YEAR ENDED MARCH 31, 2020
(UNAUDITED)

	2020	2019
Revenue		
Operating grant	\$ 840,437	\$ 681,200
Deferred capital funding, net	<u>-</u>	<u>(4,520)</u>
	<u>840,437</u>	<u>676,680</u>
Expenses		
Salaries	137,412	130,406
Administrative	83,203	94,202
Office supplies	25,036	26,081
Advertising	10,800	14,893
Telecommunications	410,110	303,005
Translation	-	2,000
Utilities	<u>112,757</u>	<u>105,402</u>
	<u>779,318</u>	<u>675,989</u>
Operating surplus	61,119	691
Recoverable subsidy	<u>(61,119)</u>	<u>(691)</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>

The attached Independent Auditors' Report and notes form an integral part of these audited financial statements.



London Family Court Clinic

Year End: March 31, 2020
 Adjusting journal entries
 Date: 4/1/2019 To 3/31/2020

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	JM 2/10/2021

6.4

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	3/31/2020	Retained Earnings - Previous Year	3560	TT. 1		951.00		
1	3/31/2020	Office Supplies	5610	TT. 1	951.00			
To reconcile retained earnings								
2	3/31/2020	Deferred Contribution-Amort.	2692	DD. 1	3,310.39			
2	3/31/2020	Deferred Contribution-Revenue	4480	DD. 1		3,310.39		
To adjust the amortization of deferred contributions								
3	3/31/2020	Accum. Amort.-Condominium	1740	U. 1		5.14		
3	3/31/2020	Accum. Amort.-Condominium	1740	U. 1		284.19		
3	3/31/2020	Accum.Depr.-Furn & Equip	1780	U. 1		34.91		
3	3/31/2020	Accum.Depr.-Computers	1820	U. 1		1,736.76		
3	3/31/2020	Accum. Depr.-Website	1850	U. 1	2,086.04			
3	3/31/2020	Depr. Exp.- Condo	5770	U. 1	5.14			
3	3/31/2020	Depr. Exp.- Condo	5770	U. 1	284.19			
3	3/31/2020	Depr. Exp.- F & E	5775	U. 1	34.91			
3	3/31/2020	Depr. Exp.- Computer	5780	U. 1	1,736.76			
3	3/31/2020	Depr. Exp - Website	5784	U. 1		2,086.04		
To adjust amortization to agree with DM recalculations								
DELETED								
DELETED								
Factual								
6	3/31/2020	Government Subsidies Receivable	DM101	C. 2	45,362.76			
6	3/31/2020	Canada Emergency Wage Subsidy	DM102	C. 2		45,362.76		
To record CEWS receivable for the March 15 - March 31 period								
7	3/31/2020	Accrued Legal & Professional	2390	BB. 5	7,092.73			
7	3/31/2020	Legal & Accounting Fees	5130	BB. 5		7,092.73		
To adjust accrued liabilities opening balance								
8	3/31/2020	Accrued Legal & Professional	2390	BB. 5		1,050.90		
8	3/31/2020	Legal & Accounting Fees	5130	BB. 5	1,050.90			
To record additional invoice from Filon Wakely per discussion with client								
9	3/31/2020	Accrued Legal & Professional	2390	BB. 5	15,179.87			
9	3/31/2020	Legal & Accounting Fees	5130	BB. 5		15,179.87		
To adjust accrual to reflect amount quoted by Davis Martindale								
10	3/31/2020	Accrued Vacation Pay-Reserve	2370	BB.10 / DISCUS	87,882.63			
10	3/31/2020	Salaries & Wages	5010	BB.10 / DISCUS		87,882.63		
To adjust accrued vacation balance								
11	3/31/2020	Allowance for Doubtful Accounts	1212	C.4A		2,766.40		
11	3/31/2020	Bad Debt Exp.	5765	C.4A	2,766.40			
To adjust ending allowance for doubtful accounts								
12	3/31/2020	Inventory - FFS WIP	1540	C.8A		24,800.00		

London Family Court Clinic

Year End: March 31, 2020
 Adjusting journal entries
 Date: 4/1/2019 To 3/31/2020

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	JM 2/10/2021

6. 4-1

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
12	3/31/2020	Fee for Service Revenue	4010	C.8A	24,800.00			
		To reverse the opening balance from the FFS WIP account as it relates to 2008						
13	3/31/2020	Retainer - C&A	2200	BB.7/DISCUSSIO	14,119.00			
13	3/31/2020	Retainer - Expert Testimony	2220	BB.7/DISCUSSIO	8,301.34			
13	3/31/2020	Retainer-Other Specialized Assmts	2237	BB.7/DISCUSSIO	43,121.18			
13	3/31/2020	Fee for Service Revenue	4010	BB.7/DISCUSSIO		65,541.52		
		To adjust ending balance of retainer accounts to agree with listing provided by client						
14	3/31/2020	Visa - Ashbourne	1083	BB.14A/ DISCUS		2,061.72		
14	3/31/2020	Travel Exp- Staff	5210	BB.14A/ DISCUS	55.29			
14	3/31/2020	Travel Exp- Staff	5210	BB.14A/ DISCUS		80.90		
14	3/31/2020	Travel Exp- Staff	5210	BB.14A/ DISCUS	655.11			
14	3/31/2020	Networking/Membership Dues/Fees	5360	BB.14A/ DISCUS	370.85			
14	3/31/2020	Professional Development Misc.	5460	BB.14A/ DISCUS	1,042.61			
14	3/31/2020	Interest Exp.	5740	BB.14A/ DISCUS	18.76			
		To reconcile unposted transactions						
15	3/31/2020	Accrued Salaries/ Wages	2380	BB. 6	41,395.35			
15	3/31/2020	Salaries & Wages	5010	BB. 6		41,395.35		
		To adjust accrued salaries						
		Deleted						Factual
17	3/31/2020	Accts Rec- Regular	1200	C. 4		7,500.00		
17	3/31/2020	Accts Rec- Regular	1200	C. 4		1,650.00		
17	3/31/2020	Deferred - Other	2241	C. 4	1,650.00			
17	3/31/2020	Special Projects - Revenue	4015	C. 4	7,500.00			
		To reverse \$7,500 accrued receiveable for OTF contract that is not receivable in F2020						
18	3/31/2020	Deferred - Other	2241	DD. 2	5,811.73			
18	3/31/2020	Deferred - Other	2241	DD. 2		1,469.45		
18	3/31/2020	Deferred - Other	2241	DD. 2		120.00		
18	3/31/2020	Special Projects - Revenue	4015	DD. 2		5,811.73		
18	3/31/2020	Special Projects - Revenue	4015	DD. 2	1,469.45			
18	3/31/2020	Special Projects - Revenue	4015	DD. 2	120.00			
		To adjust the deferred revenue						
19	3/31/2020	Visa - Lam	1087	BB.13	12,163.49			
19	3/31/2020	Office Supplies	5610	BB.13		12,163.49		
		To adjust Visa balance to statement balance						
20	3/31/2020	Inventory - Publications	1520	D. 1		16,310.63		
20	3/31/2020	Office Supplies	5610	D. 1	16,310.63			
		To adjust inventory to lower of cost and net realizable value						
21	3/31/2020	Accrued Liabilities - Recoverables	2410	BB. 9	41,947.39			
21	3/31/2020	Office Supplies	5610	BB. 9		41,947.39		
		To adjust accrued liabilities recoverable to agree with schedule						
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	885.00			

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Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	JM 2/10/2021

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	1,225.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	75.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	610.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	3,759.50			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	1,957.50			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	1,927.50			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	680.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	3,967.50			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	2,010.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	300.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	50.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	800.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	1,363.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	5,656.25			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	5,397.50			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	2,500.00			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	1,443.75			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	2,407.50			
22	3/31/2020	Inventory - FFS WIP	1540	20. 6	8,475.25			
22	3/31/2020	Fee for Service Revenue	4010	20. 6		885.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		1,225.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		75.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		610.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		3,759.50		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		1,957.50		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		1,927.50		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		680.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		3,967.50		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		2,010.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		300.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		50.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		800.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		1,363.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		5,656.25		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		5,397.50		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		2,500.00		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		1,443.75		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		2,407.50		
22	3/31/2020	Fee for Service Revenue	4010	20. 6		8,475.25		
To record the revenue WIP and receiveable for work completed in F2020 but not recorded yet								
23	3/31/2020	Retainer - C&A	2200	20. 6	5,390.00			
23	3/31/2020	Retainer - C&A	2200	20. 6	5,696.69			
23	3/31/2020	Retainer-Other Specialized Assmts	2237	20. 6	3,212.00			
23	3/31/2020	Fee for Service Revenue	4010	20. 6		5,390.00		
23	3/31/2020	Fee for Service Revenue	4010	20. 6		3,212.00		
23	3/31/2020	Fee for Service Revenue	4010	20. 6		5,696.69		
to reduce retainer for WIP in current year								
Factual								
24	3/31/2020	Inventory - FFS WIP	1540	20. 6		4,500.00		
24	3/31/2020	Inventory - FFS WIP	1540	20. 6		1,783.50		
24	3/31/2020	Fee for Service Revenue	4010	20. 6	4,500.00			
24	3/31/2020	Fee for Service Revenue	4010	20. 6	1,783.50			
To adjust receiveable already booked to agree to WIP								
25	3/31/2020	Retainer - C&A	2200	20. 6		5,831.25		
25	3/31/2020	Retainer - C&A	2200	20. 6		2,425.00		
25	3/31/2020	Retainer - C&A	2200	20. 6		4,299.00		
25	3/31/2020	Retainer - C&A	2200	20. 6		1,802.74		
25	3/31/2020	Fee for Service Revenue	4010	20. 6	5,831.25			
25	3/31/2020	Fee for Service Revenue	4010	20. 6	2,425.00			
25	3/31/2020	Fee for Service Revenue	4010	20. 6	4,299.00			
25	3/31/2020	Fee for Service Revenue	4010	20. 6	1,802.74			
to record retainer owed								

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Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
26	3/31/2020	Project Development Capitalizaion	1870	U. 5		137,137.02		
26	3/31/2020	Accum Amort & Depr'n Project Dev.	1872	U. 5	22,856.17			
26	3/31/2020	Salaries & Wages	5010	U. 5	110,615.51			
26	3/31/2020	EI Expense	5020	U. 5	11,061.55			
26	3/31/2020	Group Insurance Benefit	5050	U. 5	12,167.71			
26	3/31/2020	Travel Exp- Staff	5210	U. 5	586.66			
26	3/31/2020	Professional Development Misc.	5460	U. 5	2,705.59			
26	3/31/2020	Depr'n/Amort Exp Proj Development	5776	U. 5		22,856.17		
To adjust intangible asset as an expense								
27	3/31/2020	Retainer-Other Specialized Assmts	2237	EMAIL		24,000.00		
27	3/31/2020	Fee for Service Revenue	4010	EMAIL	24,000.00			
To reocrd SOAHAC (per Elizabeth)								
28	3/31/2020	Accrued Liabilities - Recoverables	2410	BB.9A		52,433.80		
28	3/31/2020	Office Supplies	5610	BB.9A	52,433.80			
to adjust recoverable liability for TPAR								
300	3/31/2020	Accounts Payable	2100	BB.4A / DISCUS		9,010.00		
300	3/31/2020	Contract/Consultation Fees	5120	BB.4A / DISCUS	2,113.50			
300	3/31/2020	Contract/Consultation Fees	5120	BB.4A / DISCUS	2,363.50			
300	3/31/2020	Contract/Consultation Fees	5120	BB.4A / DISCUS	2,863.50			
300	3/31/2020	Contract/Consultation Fees	5120	BB.4A / DISCUS	613.50			
300	3/31/2020	Contract/Consultation Fees	5120	BB.4A / DISCUS	1,056.00			
To record transactions posted to the incorrect period								
					714,463.32	714,463.32		

Net Income (Loss) 110,124.11

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
1030 Deposit Clearing	1,800.00	0.00	0.00	1,800.00	2,923.62	(1,123.62)	(38)
1050 Petty Cash-General	1,253.53	0.00	0.00	1,253.53	188.09	1,065.44	566
1060 Bank-LFCC General	(24,318.55)	0.00	(144,793.00)	(169,111.55)	(30,739.86)	(138,371.69)	450
A Cash	(21,265.02)	0.00	(144,793.00)	(166,058.02)	(27,628.15)	(138,429.87)	501
DM8 Endowment fund	0.00	0.00	144,793.00	144,793.00	0.00	144,793.00	0
1054 Bank-GIC (McCain) Restricted	0.00	0.00	0.00	0.00	100,000.00	(100,000.00)	(100)
1055 Bank-GIC (McCain) Unrestricted	0.00	0.00	0.00	0.00	44,597.41	(44,597.41)	(100)
A.1 Long-term Investments	0.00	0.00	144,793.00	144,793.00	144,597.41	195.59	0
1200 Accts Rec- Regular	188,281.73	(9,150.00)	0.00	179,131.73	151,912.21	27,219.52	18
1212 Allowance for Doubtful Accounts	(8,223.57)	(2,766.40)	0.00	(10,989.97)	(8,223.57)	(2,766.40)	34
DM101 Government Subsidies Receivable	0.00	45,362.76	0.00	45,362.76	0.00	45,362.76	0
C Accounts receivable	180,058.16	33,446.36	0.00	213,504.52	143,688.64	69,815.88	49
1540 Inventory - FFS WIP	49,800.00	14,406.75	0.00	64,206.75	25,027.13	39,179.62	157
C.1 Fee for WIP	49,800.00	14,406.75	0.00	64,206.75	25,027.13	39,179.62	157
1215 GST ITC	82,878.03	0.00	0.00	82,878.03	30,625.18	52,252.85	171
2470 GST Charged on Sales	57.13	0.00	0.00	57.13	(16.24)	73.37	(452)
C.2 Government Remittances Receivable	82,935.16	0.00	0.00	82,935.16	30,608.94	52,326.22	171
1520 Inventory - Publications	16,310.63	(16,310.63)	0.00	0.00	16,310.63	(16,310.63)	(100)
D Inventory	16,310.63	(16,310.63)	0.00	0.00	16,310.63	(16,310.63)	(100)
1305 PPD- Insurance	2,049.74	0.00	0.00	2,049.74	2,446.40	(396.66)	(16)
1325 PPD- Postage	464.46	0.00	0.00	464.46	354.02	110.44	31
1350 PPD- Other	10,080.86	0.00	0.00	10,080.86	12,803.68	(2,722.82)	(21)
L Prepaid expenses & other current assets	12,595.06	0.00	0.00	12,595.06	15,604.10	(3,009.04)	(19)
1920 Equity in Condominium	1.00	0.00	0.00	1.00	1.00	0.00	0
N Long term investments	1.00	0.00	0.00	1.00	1.00	0.00	0
1720 Condominium	1,022,605.45	0.00	0.00	1,022,605.45	1,022,605.45	0.00	0
1725 Condominium Renos/Leasehold Improve	336,024.75	0.00	0.00	336,024.75	336,024.75	0.00	0
U.1 Condo	1,358,630.20	0.00	0.00	1,358,630.20	1,358,630.20	0.00	0
1740 Accum. Amort.-Condominium	(793,378.43)	(289.33)	0.00	(793,667.76)	(759,701.80)	(33,965.96)	4
U.2 Accum. Amortiz Condo	(793,378.43)	(289.33)	0.00	(793,667.76)	(759,701.80)	(33,965.96)	4
1760 Furniture & Equipment	325,858.41	0.00	0.00	325,858.41	325,858.41	0.00	0
U.3 Furniture & Fixtures	325,858.41	0.00	0.00	325,858.41	325,858.41	0.00	0
1780 Accum.Depr.-Furn & Equip	(295,494.11)	(34.91)	0.00	(295,529.02)	(287,946.67)	(7,582.35)	3
U.4 Accum Amort Furniture & Fixtures	(295,494.11)	(34.91)	0.00	(295,529.02)	(287,946.67)	(7,582.35)	3
1800 Computers	186,148.89	0.00	0.00	186,148.89	146,138.68	40,010.21	27
U.5 Computers	186,148.89	0.00	0.00	186,148.89	146,138.68	40,010.21	27
1820 Accum.Depr.-Computers	(128,384.48)	(1,736.76)	0.00	(130,121.24)	(114,683.00)	(15,438.24)	13
U.6 Accum. Amort Computers	(128,384.48)	(1,736.76)	0.00	(130,121.24)	(114,683.00)	(15,438.24)	13
1840 Website	57,251.82	0.00	0.00	57,251.82	57,251.82	0.00	0
U.7 Website	57,251.82	0.00	0.00	57,251.82	57,251.82	0.00	0
1850 Accum. Depr.-Website	(50,922.00)	2,086.04	0.00	(48,835.96)	(40,131.00)	(8,704.96)	22

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
U. 8 Accum. Amort Website	(50,922.00)	2,086.04	0.00	(48,835.96)	(40,131.00)	(8,704.96)	22
1870 Project Development Capitalizaion	137,137.02	(137,137.02)	0.00	0.00	0.00	0.00	0
U. 9 New Project Capitalization	137,137.02	(137,137.02)	0.00	0.00	0.00	0.00	0
1872 Accum Amort & Depr'n Project Dev.	(22,856.17)	22,856.17	0.00	0.00	0.00	0.00	0
U.10 Accum amort - New Project Capitalization	(22,856.17)	22,856.17	0.00	0.00	0.00	0.00	0
4015 Special Projects - Revenue	(55,564.00)	3,277.72	0.00	(52,286.28)	0.00	(52,286.28)	0
4230 Grants up to 25K	(12,249.50)	0.00	(12,558.00)	(24,807.50)	0.00	(24,807.50)	0
4280 Trillium- Projects Revenue	(351,681.66)	0.00	351,681.66	0.00	0.00	0.00	0
4280A OTF - pverty	0.00	0.00	(192,447.46)	(192,447.46)	0.00	(192,447.46)	0
4280B OTF - Fteal Alcohol	0.00	0.00	(159,234.20)	(159,234.20)	0.00	(159,234.20)	0
4230-16 Grants under 10K	0.00	0.00	0.00	0.00	(4,397.86)	4,397.86	(100)
4280-94 Trillium- Projects Revenue - Wealth	0.00	0.00	0.00	0.00	(18,006.26)	18,006.26	(100)
4130-100 Deferred Capital Funding	0.00	0.00	0.00	0.00	(4,179.25)	4,179.25	(100)
4130-300 Deferred Capital Funding	0.00	0.00	0.00	0.00	50,115.02	(50,115.02)	(100)
4130-751 Deferred Capital Funding	0.00	0.00	0.00	0.00	(192.95)	192.95	(100)
4230-899 Grants under 10K	0.00	0.00	0.00	0.00	(4,544.00)	4,544.00	(100)
4280-300 Trillium- Projects Revenue - Washroom	0.00	0.00	0.00	0.00	(56,500.00)	56,500.00	(100)
4280-704 Trillium- Projects Revenue - Fetal Alco	0.00	0.00	0.00	0.00	(121,207.23)	121,207.23	(100)
4283-108 Ontario Centre of Excellence (COA)	0.00	0.00	0.00	0.00	(49,773.00)	49,773.00	(100)
8128-751	0.00	0.00	0.00	0.00	(136,930.93)	136,930.93	(100)
4200-100-1 Dept of Justice	0.00	0.00	0.00	0.00	(100,000.00)	100,000.00	(100)
4280-751-1 Trillium- Projects Revenue - Poverty	0.00	0.00	0.00	0.00	(175,046.31)	175,046.31	(100)
20. 1 Research Grants	(419,495.16)	3,277.72	(12,558.00)	(428,775.44)	(620,662.77)	191,887.33	(31)
4010 Fee for Service Revenue	(957,372.86)	(55,888.97)	0.00	(1,013,261.83)	0.00	(1,013,261.83)	0
4011 Contra Revenue FFS	2,857.50	0.00	0.00	2,857.50	0.00	2,857.50	0
4025 MCYS ACA Revenue	(220,490.89)	0.00	0.00	(220,490.89)	0.00	(220,490.89)	0
4215 Covid 19 Revenue	(2,729.41)	0.00	0.00	(2,729.41)	0.00	(2,729.41)	0
4310 Misc -Revenue Generation	(13,748.77)	0.00	0.00	(13,748.77)	0.00	(13,748.77)	0
4430 Donations Revenue	(14,325.00)	0.00	0.00	(14,325.00)	0.00	(14,325.00)	0
4440 Rental Income	(46,478.71)	0.00	0.00	(46,478.71)	0.00	(46,478.71)	0
4450 Interest Income Revenue	(2,581.96)	0.00	196.11	(2,385.85)	0.00	(2,385.85)	0
4470 Other Revenue	(8,860.00)	0.00	0.00	(8,860.00)	0.00	(8,860.00)	0
4010-10 Fee for Service Revenue - Training	0.00	0.00	0.00	0.00	(57,617.57)	57,617.57	(100)
4010-12 Fee for Service Revenue - Publication	0.00	0.00	0.00	0.00	(100.30)	100.30	(100)
4010-18 Fee for Service Revenue	0.00	0.00	0.00	0.00	(6,000.00)	6,000.00	(100)
4010-20 Fee for Service Revenue - C&A	0.00	0.00	0.00	0.00	(87,254.99)	87,254.99	(100)
4010-40 Fee for Service Revenue Counselling	0.00	0.00	0.00	0.00	(21,787.20)	21,787.20	(100)
4010-50 Fee for Service Revenue Consulting	0.00	0.00	0.00	0.00	(25,085.49)	25,085.49	(100)
4010-60 Fee for Service Revenue Expert Testimo	0.00	0.00	0.00	0.00	(111,312.83)	111,312.83	(100)
4010-75 Fee for Service Revenue Other Specializ	0.00	0.00	0.00	0.00	(91,165.28)	91,165.28	(100)
4010-85 Fee for Service Revenue Child Welfare	0.00	0.00	0.00	0.00	(84,852.32)	84,852.32	(100)
4130-91 Deferred Capital Funding	0.00	0.00	0.00	0.00	(1,249.25)	1,249.25	(100)
4130-95 Deferred Capital Funding	0.00	0.00	0.00	0.00	(287.75)	287.75	(100)
4303-17 FNMI - Oneida wage subsidy	0.00	0.00	0.00	0.00	(14,861.92)	14,861.92	(100)
4310-05 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(313.16)	313.16	(100)
4310-06 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(511.32)	511.32	(100)
4310-14 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(4,113.56)	4,113.56	(100)
4310-90 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(528.88)	528.88	(100)
4430-05 Donations Revenue	0.00	0.00	0.00	0.00	(765.00)	765.00	(100)
4430-06 Donations Revenue	0.00	0.00	0.00	0.00	(2,100.00)	2,100.00	(100)
4430-90 Donations Revenue	0.00	0.00	0.00	0.00	(6,833.95)	6,833.95	(100)
4440-40 Rental Income	0.00	0.00	0.00	0.00	(150.00)	150.00	(100)

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Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
4010-124 Fee for Service Revenue Training	0.00	0.00	0.00	0.00	(22,753.15)	22,753.15	(100)
4010-701 Fee for Service Revenue FASD	0.00	0.00	0.00	0.00	150.00	(150.00)	(100)
4010-706 Fee for Service Revenue Parent Coord	0.00	0.00	0.00	0.00	(19,455.83)	19,455.83	(100)
4010-707 Fee for Service Revenue UWO Second	0.00	0.00	0.00	0.00	(173,616.00)	173,616.00	(100)
4010-899 Fee for Service Revenue Gen Admin	0.00	0.00	0.00	0.00	(78,838.18)	78,838.18	(100)
4025-899 MCYS ACA Revenue	0.00	0.00	0.00	0.00	11,074.28	(11,074.28)	(100)
4302-750 Registration Rev.	0.00	0.00	0.00	0.00	(4,750.00)	4,750.00	(100)
4310-750 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(1,447.07)	1,447.07	(100)
4310-752 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(146.59)	146.59	(100)
4310-899 Misc -Revenue Generation	0.00	0.00	0.00	0.00	(85.84)	85.84	(100)
4430-750 Donations Revenue	0.00	0.00	0.00	0.00	(1,000.00)	1,000.00	(100)
4430-899 Donations Revenue	0.00	0.00	0.00	0.00	(2,293.38)	2,293.38	(100)
4440-899 Rental Income	0.00	0.00	0.00	0.00	(44,931.64)	44,931.64	(100)
4025-105-8 MCYS ACA Revenue	0.00	0.00	0.00	0.00	(204,309.91)	204,309.91	(100)
20. 2 Operating revenue	(1,263,730.10)	(55,888.97)	196.11	(1,319,422.96)	(1,059,294.08)	(260,128.88)	25
4120-103 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(9,996.00)	9,996.00	(100)
4130-110 Deferred Capital Funding	0.00	0.00	0.00	0.00	4,520.44	(4,520.44)	(100)
4205-110 Alternate Dispute Proj (ADR)	0.00	0.00	0.00	0.00	(655,944.65)	655,944.65	(100)
4120-105-2 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(51,100.00)	51,100.00	(100)
4205-110-1 Alternate Dispute Proj (ADR)	0.00	0.00	0.00	0.00	(24,564.35)	24,564.35	(100)
4120-105-01 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(15,124.00)	15,124.00	(100)
4120-105-03 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(76,115.00)	76,115.00	(100)
4120-105-04 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(206,700.00)	206,700.00	(100)
4120-105-06 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(155,558.00)	155,558.00	(100)
20. 3 MCCSS revenue	0.00	0.00	0.00	0.00	(1,190,581.56)	1,190,581.56	(100)
4140 Child Witness Proj.Revenue	(165,000.00)	0.00	0.00	(165,000.00)	0.00	(165,000.00)	0
4130-200 Deferred Capital Funding	0.00	0.00	0.00	0.00	(651.53)	651.53	(100)
4140-200 Child Witness Proj.Revenue	0.00	0.00	0.00	0.00	(165,000.00)	165,000.00	(100)
20. 4 Ministry of Attorney General Revenue	(165,000.00)	0.00	0.00	(165,000.00)	(165,651.53)	651.53	0
4480 Deferred Contribution-Revenue	(26,040.72)	(3,310.39)	0.00	(29,351.11)	0.00	(29,351.11)	0
4480-899 Deferred Contribution-Revenue	0.00	0.00	0.00	0.00	(23,011.76)	23,011.76	(100)
20. 5 Amortization of deferred contributions	(26,040.72)	(3,310.39)	0.00	(29,351.11)	(23,011.76)	(6,339.35)	28
4120 MCYS-Operating Grant	(2,096,903.00)	0.00	2,096,903.00	0.00	0.00	0.00	0
4120A MCCSS - Alternative dispute resolution	0.00	0.00	(841,093.00)	(841,093.00)	0.00	(841,093.00)	0
4120B MCYS - youth justin services	0.00	0.00	(741,217.00)	(741,217.00)	0.00	(741,217.00)	0
4120C Ministry of Health	0.00	0.00	(514,593.00)	(514,593.00)	0.00	(514,593.00)	0
4120-101 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(325,180.00)	325,180.00	(100)
4120-102 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(188,627.00)	188,627.00	(100)
4120-104 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(121,328.00)	121,328.00	(100)
4120-130 MCYS-Operating Grant	0.00	0.00	0.00	0.00	(80,362.00)	80,362.00	(100)
4130-104 Deferred Capital Funding	0.00	0.00	0.00	0.00	(1,148.48)	1,148.48	(100)
4130-130 Deferred Capital Funding	0.00	0.00	0.00	0.00	(955.77)	955.77	(100)
20. 6 Fees for service	(2,096,903.00)	0.00	0.00	(2,096,903.00)	(717,601.25)	(1,379,301.75)	192
DM4450 Interest - endowment fund	0.00	0.00	(196.11)	(196.11)	0.00	(196.11)	0
21 Endowment Fund Interest	0.00	0.00	(196.11)	(196.11)	0.00	(196.11)	0
5010 Salaries & Wages	2,016,264.78	(18,662.47)	12,558.00	2,010,160.31	0.00	2,010,160.31	0
5014 ED Benefit	1,449.50	0.00	0.00	1,449.50	0.00	1,449.50	0
5015 Vac Pay Expense	4,270.87	0.00	0.00	4,270.87	0.00	4,270.87	0
DM102 Canada Emergency Wage Subsidy	0.00	(45,362.76)	0.00	(45,362.76)	0.00	(45,362.76)	0
5010-10 Salaries & Wages	0.00	0.00	0.00	0.00	80,909.10	(80,909.10)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-3

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5010-17 Salaries & Wages	0.00	0.00	0.00	0.00	14,164.11	(14,164.11)	(100)
5010-18 Salaries & Wages	0.00	0.00	0.00	0.00	1,384.00	(1,384.00)	(100)
5010-20 Salaries & Wages	0.00	0.00	0.00	0.00	61,813.74	(61,813.74)	(100)
5010-21 Salaries & Wages	0.00	0.00	0.00	0.00	37,623.24	(37,623.24)	(100)
5010-22 Salaries & Wages	0.00	0.00	0.00	0.00	39,295.78	(39,295.78)	(100)
5010-40 Salaries & Wages	0.00	0.00	0.00	0.00	10,928.91	(10,928.91)	(100)
5010-50 Salaries & Wages	0.00	0.00	0.00	0.00	23,116.65	(23,116.65)	(100)
5010-60 Salaries & Wages	0.00	0.00	0.00	0.00	24,429.19	(24,429.19)	(100)
5010-75 Salaries & Wages	0.00	0.00	0.00	0.00	68,831.67	(68,831.67)	(100)
5010-85 Salaries & Wages	0.00	0.00	0.00	0.00	59,485.41	(59,485.41)	(100)
5010-90 Salaries & Wages	0.00	0.00	0.00	0.00	1,461.45	(1,461.45)	(100)
5010-94 Salaries & Wages	0.00	0.00	0.00	0.00	13,348.98	(13,348.98)	(100)
5010-101 Salaries & Wages	0.00	0.00	0.00	0.00	263,198.34	(263,198.34)	(100)
5010-102 Salaries & Wages	0.00	0.00	0.00	0.00	90,674.64	(90,674.64)	(100)
5010-103 Salaries & Wages	0.00	0.00	0.00	0.00	1,758.72	(1,758.72)	(100)
5010-104 Salaries & Wages	0.00	0.00	0.00	0.00	81,137.94	(81,137.94)	(100)
5010-108 Salaries & Wages	0.00	0.00	0.00	0.00	29,227.60	(29,227.60)	(100)
5010-110 Salaries & Wages	0.00	0.00	0.00	0.00	116,500.94	(116,500.94)	(100)
5010-130 Salaries & Wages	0.00	0.00	0.00	0.00	46,213.32	(46,213.32)	(100)
5010-200 Salaries & Wages	0.00	0.00	0.00	0.00	136,620.79	(136,620.79)	(100)
5010-300 Salaries & Wages	0.00	0.00	0.00	0.00	3,864.09	(3,864.09)	(100)
5010-701 Salaries & Wages	0.00	0.00	0.00	0.00	7,974.66	(7,974.66)	(100)
5010-704 Salaries & Wages	0.00	0.00	0.00	0.00	78,708.04	(78,708.04)	(100)
5010-706 Salaries & Wages	0.00	0.00	0.00	0.00	14,905.37	(14,905.37)	(100)
5010-707 Salaries & Wages	0.00	0.00	0.00	0.00	137,794.02	(137,794.02)	(100)
5010-751 Salaries & Wages	0.00	0.00	0.00	0.00	121,044.38	(121,044.38)	(100)
5010-899 Salaries & Wages	0.00	0.00	0.00	0.00	94,689.45	(94,689.45)	(100)
5014-899 ED Benefit	0.00	0.00	0.00	0.00	1,293.96	(1,293.96)	(100)
5015-899 Vac Pay Expense	0.00	0.00	0.00	0.00	9,036.69	(9,036.69)	(100)
5010-100-1 Salaries & Wages	0.00	0.00	0.00	0.00	46,160.87	(46,160.87)	(100)
5010-105-2 Salaries & Wages	0.00	0.00	0.00	0.00	30,613.85	(30,613.85)	(100)
5010-105-8 Salaries & Wages	0.00	0.00	0.00	0.00	90,309.56	(90,309.56)	(100)
5010-110-1 Salaries & Wages	0.00	0.00	0.00	0.00	13,905.00	(13,905.00)	(100)
5010-751-1 Salaries & Wages	0.00	0.00	0.00	0.00	116,760.73	(116,760.73)	(100)
5010-105-01 Salaries & Wages	0.00	0.00	0.00	0.00	9,219.48	(9,219.48)	(100)
5010-105-03 Salaries & Wages	0.00	0.00	0.00	0.00	51,399.84	(51,399.84)	(100)
5010-105-04 Salaries & Wages	0.00	0.00	0.00	0.00	142,137.36	(142,137.36)	(100)
5010-105-06 Salaries & Wages	0.00	0.00	0.00	0.00	83,065.68	(83,065.68)	(100)
40. 7 Salaries & Wages	2,021,985.15	(64,025.23)	12,558.00	1,970,517.92	2,255,007.55	(284,489.63)	(13)
5020 EI Expense	24,108.88	11,061.55	0.00	35,170.43	0.00	35,170.43	0
5030 CPP Expense	79,139.33	0.00	0.00	79,139.33	0.00	79,139.33	0
5040 EHT Expense	32,229.68	0.00	0.00	32,229.68	0.00	32,229.68	0
5050 Group Insurance Benefit	48,148.26	12,167.71	0.00	60,315.97	0.00	60,315.97	0
5053 Group Ins Ben -EAP	(528.78)	0.00	0.00	(528.78)	0.00	(528.78)	0
5060 Pension Benefit	128,040.86	0.00	0.00	128,040.86	0.00	128,040.86	0
5070 Parking Benefit	5,593.59	0.00	0.00	5,593.59	0.00	5,593.59	0
5020-10 EI Expense	0.00	0.00	0.00	0.00	8,850.91	(8,850.91)	(100)
5020-17 EI Expense	0.00	0.00	0.00	0.00	1,416.41	(1,416.41)	(100)
5020-18 EI Expense	0.00	0.00	0.00	0.00	138.40	(138.40)	(100)
5020-20 EI Expense	0.00	0.00	0.00	0.00	5,689.15	(5,689.15)	(100)
5020-21 EI Expense	0.00	0.00	0.00	0.00	4,702.80	(4,702.80)	(100)
5020-22 EI Expense	0.00	0.00	0.00	0.00	4,362.36	(4,362.36)	(100)
5020-40 EI Expense	0.00	0.00	0.00	0.00	874.89	(874.89)	(100)
5020-50 EI Expense	0.00	0.00	0.00	0.00	2,311.73	(2,311.73)	(100)
5020-60 EI Expense	0.00	0.00	0.00	0.00	2,352.88	(2,352.88)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-4

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5020-75 EI Expense	0.00	0.00	0.00	0.00	6,499.33	(6,499.33)	(100)
5020-85 EI Expense	0.00	0.00	0.00	0.00	5,948.43	(5,948.43)	(100)
5020-90 EI Expense	0.00	0.00	0.00	0.00	146.15	(146.15)	(100)
5020-94 EI Expense	0.00	0.00	0.00	0.00	1,335.00	(1,335.00)	(100)
5050-10 Group Insurance Benefit	0.00	0.00	0.00	0.00	9,231.76	(9,231.76)	(100)
5050-17 Group Insurance Benefit	0.00	0.00	0.00	0.00	1,416.41	(1,416.41)	(100)
5050-18 Group Insurance Benefit	0.00	0.00	0.00	0.00	142.00	(142.00)	(100)
5050-20 Group Insurance Benefit	0.00	0.00	0.00	0.00	5,775.02	(5,775.02)	(100)
5050-21 Group Insurance Benefit	0.00	0.00	0.00	0.00	4,702.92	(4,702.92)	(100)
5050-22 Group Insurance Benefit	0.00	0.00	0.00	0.00	4,430.01	(4,430.01)	(100)
5050-40 Group Insurance Benefit	0.00	0.00	0.00	0.00	1,084.62	(1,084.62)	(100)
5050-50 Group Insurance Benefit	0.00	0.00	0.00	0.00	2,361.96	(2,361.96)	(100)
5050-60 Group Insurance Benefit	0.00	0.00	0.00	0.00	2,537.82	(2,537.82)	(100)
5050-75 Group Insurance Benefit	0.00	0.00	0.00	0.00	6,739.67	(6,739.67)	(100)
5050-85 Group Insurance Benefit	0.00	0.00	0.00	0.00	6,373.76	(6,373.76)	(100)
5050-90 Group Insurance Benefit	0.00	0.00	0.00	0.00	146.15	(146.15)	(100)
5050-94 Group Insurance Benefit	0.00	0.00	0.00	0.00	999.00	(999.00)	(100)
5060-20 Pension Benefit	0.00	0.00	0.00	0.00	492.19	(492.19)	(100)
5020-101 EI Expense	0.00	0.00	0.00	0.00	26,319.83	(26,319.83)	(100)
5020-102 EI Expense	0.00	0.00	0.00	0.00	9,067.20	(9,067.20)	(100)
5020-103 EI Expense	0.00	0.00	0.00	0.00	175.92	(175.92)	(100)
5020-104 EI Expense	0.00	0.00	0.00	0.00	9,930.81	(9,930.81)	(100)
5020-108 EI Expense	0.00	0.00	0.00	0.00	3,653.23	(3,653.23)	(100)
5020-110 EI Expense	0.00	0.00	0.00	0.00	11,650.35	(11,650.35)	(100)
5020-130 EI Expense	0.00	0.00	0.00	0.00	4,621.32	(4,621.32)	(100)
5020-200 EI Expense	0.00	0.00	0.00	0.00	13,468.60	(13,468.60)	(100)
5020-300 EI Expense	0.00	0.00	0.00	0.00	486.05	(486.05)	(100)
5020-701 EI Expense	0.00	0.00	0.00	0.00	728.45	(728.45)	(100)
5020-704 EI Expense	0.00	0.00	0.00	0.00	8,059.71	(8,059.71)	(100)
5020-706 EI Expense	0.00	0.00	0.00	0.00	1,490.60	(1,490.60)	(100)
5020-707 EI Expense	0.00	0.00	0.00	0.00	1,201.61	(1,201.61)	(100)
5020-751 EI Expense	0.00	0.00	0.00	0.00	12,104.64	(12,104.64)	(100)
5020-899 EI Expense	0.00	0.00	0.00	0.00	(157,202.96)	157,202.96	(100)
5030-707 CPP Expense	0.00	0.00	0.00	0.00	2,593.80	(2,593.80)	(100)
5030-899 CPP Expense	0.00	0.00	0.00	0.00	81,043.05	(81,043.05)	(100)
5040-704 EHT Expense	0.00	0.00	0.00	0.00	89.87	(89.87)	(100)
5040-707 EHT Expense	0.00	0.00	0.00	0.00	2,686.98	(2,686.98)	(100)
5040-899 EHT Expense	0.00	0.00	0.00	0.00	31,132.85	(31,132.85)	(100)
5050-101 Group Insurance Benefit	0.00	0.00	0.00	0.00	26,635.65	(26,635.65)	(100)
5050-102 Group Insurance Benefit	0.00	0.00	0.00	0.00	9,974.16	(9,974.16)	(100)
5050-103 Group Insurance Benefit	0.00	0.00	0.00	0.00	175.92	(175.92)	(100)
5050-104 Group Insurance Benefit	0.00	0.00	0.00	0.00	8,298.73	(8,298.73)	(100)
5050-108 Group Insurance Benefit	0.00	0.00	0.00	0.00	4,553.14	(4,553.14)	(100)
5050-110 Group Insurance Benefit	0.00	0.00	0.00	0.00	11,649.99	(11,649.99)	(100)
5050-130 Group Insurance Benefit	0.00	0.00	0.00	0.00	5,083.44	(5,083.44)	(100)
5050-200 Group Insurance Benefit	0.00	0.00	0.00	0.00	14,396.45	(14,396.45)	(100)
5050-300 Group Insurance Benefit	0.00	0.00	0.00	0.00	515.26	(515.26)	(100)
5050-701 Group Insurance Benefit	0.00	0.00	0.00	0.00	830.12	(830.12)	(100)
5050-704 Group Insurance Benefit	0.00	0.00	0.00	0.00	8,072.87	(8,072.87)	(100)
5050-706 Group Insurance Benefit	0.00	0.00	0.00	0.00	1,459.36	(1,459.36)	(100)
5050-707 Group Insurance Benefit	0.00	0.00	0.00	0.00	4,677.12	(4,677.12)	(100)
5050-751 Group Insurance Benefit	0.00	0.00	0.00	0.00	12,104.04	(12,104.04)	(100)
5050-899 Group Insurance Benefit	0.00	0.00	0.00	0.00	(127,870.23)	127,870.23	(100)
5051-707 Group Ins Benefit- A.D.D.	0.00	0.00	0.00	0.00	14.04	(14.04)	(100)
5051-899 Group Ins Benefit- A.D.D.	0.00	0.00	0.00	0.00	(14.04)	14.04	(100)
5052-707 Group Ins Benefit - WCB	0.00	0.00	0.00	0.00	117.12	(117.12)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-5

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5052-899 Group Ins Benefit - WCB	0.00	0.00	0.00	0.00	(117.12)	117.12	(100)
5053-707 Group Ins Ben -EAP	0.00	0.00	0.00	0.00	45.00	(45.00)	(100)
5053-899 Group Ins Ben -EAP	0.00	0.00	0.00	0.00	(595.16)	595.16	(100)
5060-707 Pension Benefit	0.00	0.00	0.00	0.00	12,401.46	(12,401.46)	(100)
5060-899 Pension Benefit	0.00	0.00	0.00	0.00	109,591.35	(109,591.35)	(100)
5070-704 Parking Benefit	0.00	0.00	0.00	0.00	85.00	(85.00)	(100)
5070-899 Parking Benefit	0.00	0.00	0.00	0.00	193.30	(193.30)	(100)
5020-100-1 EI Expense	0.00	0.00	0.00	0.00	4,007.57	(4,007.57)	(100)
5020-105-2 EI Expense	0.00	0.00	0.00	0.00	3,061.30	(3,061.30)	(100)
5020-105-8 EI Expense	0.00	0.00	0.00	0.00	9,030.88	(9,030.88)	(100)
5020-751-1 EI Expense	0.00	0.00	0.00	0.00	11,676.12	(11,676.12)	(100)
5050-100-1 Group Insurance Benefit	0.00	0.00	0.00	0.00	3,136.10	(3,136.10)	(100)
5050-105-2 Group Insurance Benefit	0.00	0.00	0.00	0.00	3,060.70	(3,060.70)	(100)
5050-105-8 Group Insurance Benefit	0.00	0.00	0.00	0.00	9,030.88	(9,030.88)	(100)
5050-110-1 Group Insurance Benefit	0.00	0.00	0.00	0.00	1,390.56	(1,390.56)	(100)
5050-751-1 Group Insurance Benefit	0.00	0.00	0.00	0.00	11,676.12	(11,676.12)	(100)
5020-105-01 EI Expense	0.00	0.00	0.00	0.00	921.96	(921.96)	(100)
5020-105-03 EI Expense	0.00	0.00	0.00	0.00	5,139.92	(5,139.92)	(100)
5020-105-04 EI Expense	0.00	0.00	0.00	0.00	14,213.80	(14,213.80)	(100)
5020-105-06 EI Expense	0.00	0.00	0.00	0.00	8,306.52	(8,306.52)	(100)
5020-110--1 EI Expense	0.00	0.00	0.00	0.00	1,390.56	(1,390.56)	(100)
5050-105-01 Group Insurance Benefit	0.00	0.00	0.00	0.00	921.96	(921.96)	(100)
5050-105-03 Group Insurance Benefit	0.00	0.00	0.00	0.00	5,139.92	(5,139.92)	(100)
5050-105-04 Group Insurance Benefit	0.00	0.00	0.00	0.00	14,213.88	(14,213.88)	(100)
5050-105-06 Group Insurance Benefit	0.00	0.00	0.00	0.00	8,306.52	(8,306.52)	(100)
40. 9 Benefits	316,731.82	23,229.26	0.00	339,961.08	371,265.88	(31,304.80)	(8)
5110 Psychiatric & Medical Fees	46,022.57	0.00	0.00	46,022.57	0.00	46,022.57	0
5120 Contract/Consultation Fees	584,380.75	9,010.00	0.00	593,390.75	0.00	593,390.75	0
5130 Legal & Accounting Fees	47,825.71	(21,221.70)	0.00	26,604.01	0.00	26,604.01	0
5140 Research & Evaluation	4,884.03	0.00	0.00	4,884.03	0.00	4,884.03	0
5145 Translation Fees	930.86	0.00	0.00	930.86	0.00	930.86	0
5150 Access to Information Fees	9,255.13	0.00	0.00	9,255.13	0.00	9,255.13	0
5160 Honoraria	1,958.99	0.00	0.00	1,958.99	0.00	1,958.99	0
5170 Secretarial/Receptionist Exp.	34,062.18	0.00	0.00	34,062.18	0.00	34,062.18	0
5120-10 Contract/Consultation Fees	0.00	0.00	0.00	0.00	7,719.60	(7,719.60)	(100)
5120-16 Contract/Consultation Fees	0.00	0.00	0.00	0.00	1,600.00	(1,600.00)	(100)
5120-20 Contract/Consultation Fees	0.00	0.00	0.00	0.00	22,825.86	(22,825.86)	(100)
5120-60 Contract/Consultation Fees	0.00	0.00	0.00	0.00	90,102.29	(90,102.29)	(100)
5120-75 Contract/Consultation Fees	0.00	0.00	0.00	0.00	4,109.00	(4,109.00)	(100)
5120-85 Contract/Consultation Fees	0.00	0.00	0.00	0.00	4,703.60	(4,703.60)	(100)
5150-20 Access to Information Fees	0.00	0.00	0.00	0.00	891.77	(891.77)	(100)
5150-75 Access to Information Fees	0.00	0.00	0.00	0.00	1,429.70	(1,429.70)	(100)
5150-85 Access to Information Fees	0.00	0.00	0.00	0.00	651.93	(651.93)	(100)
5160-90 Honoraria	0.00	0.00	0.00	0.00	100.25	(100.25)	(100)
5707-20 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	250.00	(250.00)	(100)
5707-94 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	200.00	(200.00)	(100)
5110-102 Psychiatric & Medical Fees	0.00	0.00	0.00	0.00	725.00	(725.00)	(100)
5120-102 Contract/Consultation Fees	0.00	0.00	0.00	0.00	12,796.48	(12,796.48)	(100)
5120-103 Contract/Consultation Fees	0.00	0.00	0.00	0.00	4,875.04	(4,875.04)	(100)
5120-108 Contract/Consultation Fees	0.00	0.00	0.00	0.00	525.00	(525.00)	(100)
5120-110 Contract/Consultation Fees	0.00	0.00	0.00	0.00	13,503.02	(13,503.02)	(100)
5120-704 Contract/Consultation Fees	0.00	0.00	0.00	0.00	783.32	(783.32)	(100)
5120-706 Contract/Consultation Fees	0.00	0.00	0.00	0.00	207.88	(207.88)	(100)
5120-750 Contract/Consultation Fees	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	(100)
5120-751 Contract/Consultation Fees	0.00	0.00	0.00	0.00	23.32	(23.32)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-6

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5120-899 Contract/Consultation Fees	0.00	0.00	0.00	0.00	5,330.51	(5,330.51)	(100)
5130-101 Legal & Accounting Fees	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5130-102 Legal & Accounting Fees	0.00	0.00	0.00	0.00	2,499.96	(2,499.96)	(100)
5130-104 Legal & Accounting Fees	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5130-110 Legal & Accounting Fees	0.00	0.00	0.00	0.00	2,000.04	(2,000.04)	(100)
5130-130 Legal & Accounting Fees	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5130-200 Legal & Accounting Fees	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5130-704 Legal & Accounting Fees	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5130-899 Legal & Accounting Fees	0.00	0.00	0.00	0.00	11,700.00	(11,700.00)	(100)
5140-108 Research & Evaluation	0.00	0.00	0.00	0.00	285.05	(285.05)	(100)
5140-704 Research & Evaluation	0.00	0.00	0.00	0.00	4,008.21	(4,008.21)	(100)
5140-751 Research & Evaluation	0.00	0.00	0.00	0.00	7,839.57	(7,839.57)	(100)
5145-101 Translation Fees	0.00	0.00	0.00	0.00	378.00	(378.00)	(100)
5145-104 Translation Fees	0.00	0.00	0.00	0.00	178.50	(178.50)	(100)
5145-130 Translation Fees	0.00	0.00	0.00	0.00	114.33	(114.33)	(100)
5145-200 Translation Fees	0.00	0.00	0.00	0.00	78.79	(78.79)	(100)
5150-101 Access to Information Fees	0.00	0.00	0.00	0.00	2,762.25	(2,762.25)	(100)
5150-102 Access to Information Fees	0.00	0.00	0.00	0.00	85.49	(85.49)	(100)
5150-104 Access to Information Fees	0.00	0.00	0.00	0.00	2,278.77	(2,278.77)	(100)
5150-130 Access to Information Fees	0.00	0.00	0.00	0.00	31.18	(31.18)	(100)
5150-751 Access to Information Fees	0.00	0.00	0.00	0.00	160.43	(160.43)	(100)
5160-108 Honoraria	0.00	0.00	0.00	0.00	75.75	(75.75)	(100)
5160-751 Honoraria	0.00	0.00	0.00	0.00	75.00	(75.00)	(100)
5160-752 Honoraria	0.00	0.00	0.00	0.00	100.00	(100.00)	(100)
5160-899 Honoraria	0.00	0.00	0.00	0.00	150.00	(150.00)	(100)
5170-101 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(100)
5170-102 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	2,612.96	(2,612.96)	(100)
5170-110 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	3,224.04	(3,224.04)	(100)
5170-200 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	1,179.96	(1,179.96)	(100)
5170-899 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	4,109.43	(4,109.43)	(100)
5120-100-1 Contract/Consultation Fees	0.00	0.00	0.00	0.00	7,000.00	(7,000.00)	(100)
5120-105-8 Contract/Consultation Fees	0.00	0.00	0.00	0.00	20,000.04	(20,000.04)	(100)
5120-110-1 Contract/Consultation Fees	0.00	0.00	0.00	0.00	4,494.84	(4,494.84)	(100)
5120-110-2 Contract/Consultation Fees	0.00	0.00	0.00	0.00	153,871.89	(153,871.89)	(100)
5120-110-3 Contract/Consultation Fees	0.00	0.00	0.00	0.00	100,751.94	(100,751.94)	(100)
5120-110-4 Contract/Consultation Fees	0.00	0.00	0.00	0.00	21,414.26	(21,414.26)	(100)
5120-110-5 Contract/Consultation Fees	0.00	0.00	0.00	0.00	2,420.17	(2,420.17)	(100)
5120-751-1 Contract/Consultation Fees	0.00	0.00	0.00	0.00	14,000.00	(14,000.00)	(100)
5130-100-1 Legal & Accounting Fees	0.00	0.00	0.00	0.00	750.00	(750.00)	(100)
5130-105-2 Legal & Accounting Fees	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5130-105-8 Legal & Accounting Fees	0.00	0.00	0.00	0.00	4,500.04	(4,500.04)	(100)
5130-751-1 Legal & Accounting Fees	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5140-751-1 Research & Evaluation	0.00	0.00	0.00	0.00	2,108.18	(2,108.18)	(100)
5145-110-3 Translation Fees	0.00	0.00	0.00	0.00	139.77	(139.77)	(100)
5160-100-1 Honoraria	0.00	0.00	0.00	0.00	2,400.00	(2,400.00)	(100)
5160-110-4 Honoraria	0.00	0.00	0.00	0.00	1,184.59	(1,184.59)	(100)
5160-751-1 Honoraria	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	(100)
5170-105-8 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	15,851.00	(15,851.00)	(100)
5707-100-1 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	239.06	(239.06)	(100)
5707-751-1 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	1,842.68	(1,842.68)	(100)
5110-105-06 Psychiatric & Medical Fees	0.00	0.00	0.00	0.00	28,759.00	(28,759.00)	(100)
5120-105-06 Contract/Consultation Fees	0.00	0.00	0.00	0.00	(24.48)	24.48	(100)
5130-105-01 Legal & Accounting Fees	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5130-105-03 Legal & Accounting Fees	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5130-105-04 Legal & Accounting Fees	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5130-105-06 Legal & Accounting Fees	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-7

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5150-105-04 Access to Information Fees	0.00	0.00	0.00	0.00	43.65	(43.65)	(100)
5170-105-04 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5170-105-06 Secretarial/Receptionist Exp.	0.00	0.00	0.00	0.00	2,782.00	(2,782.00)	(100)
40.11 Consultative & Professional	729,320.22	(12,211.70)	0.00	717,108.52	620,309.79	96,798.73	16
5210 Travel Exp- Staff	32,682.56	1,216.16	0.00	33,898.72	0.00	33,898.72	0
5211 Travel Exp -Facilitator/Consultant	33,847.04	0.00	0.00	33,847.04	0.00	33,847.04	0
5212 Travel Exp -Families/participants	5,661.44	0.00	0.00	5,661.44	0.00	5,661.44	0
5225 Travel Time	66,383.20	0.00	0.00	66,383.20	0.00	66,383.20	0
5230 Food & Beverage Exp -Staff	179.17	0.00	0.00	179.17	0.00	179.17	0
5231 Food & Bev Exp -Facilitator/Consult	1,426.28	0.00	0.00	1,426.28	0.00	1,426.28	0
5232 Food & Bev Exp-Families/participant	6,623.20	0.00	0.00	6,623.20	0.00	6,623.20	0
5210-10 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,569.44	(1,569.44)	(100)
5210-14 Travel Exp- Staff	0.00	0.00	0.00	0.00	197.46	(197.46)	(100)
5210-20 Travel Exp- Staff	0.00	0.00	0.00	0.00	390.90	(390.90)	(100)
5210-22 Travel Exp- Staff	0.00	0.00	0.00	0.00	176.93	(176.93)	(100)
5210-40 Travel Exp- Staff	0.00	0.00	0.00	0.00	303.22	(303.22)	(100)
5210-50 Travel Exp- Staff	0.00	0.00	0.00	0.00	2,033.70	(2,033.70)	(100)
5210-60 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,653.19	(1,653.19)	(100)
5210-75 Travel Exp- Staff	0.00	0.00	0.00	0.00	2,030.50	(2,030.50)	(100)
5210-85 Travel Exp- Staff	0.00	0.00	0.00	0.00	2,008.05	(2,008.05)	(100)
5210-90 Travel Exp- Staff	0.00	0.00	0.00	0.00	645.39	(645.39)	(100)
5211-14 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	320.14	(320.14)	(100)
5230-10 Food & Beverage Exp -Staff	0.00	0.00	0.00	0.00	92.96	(92.96)	(100)
5231-10 Food & Bev Exp -Facilitator/Consult	0.00	0.00	0.00	0.00	21.32	(21.32)	(100)
5231-21 Food & Bev Exp -Facilitator/Consult	0.00	0.00	0.00	0.00	121.61	(121.61)	(100)
5232-10 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	967.19	(967.19)	(100)
5232-14 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	1,686.82	(1,686.82)	(100)
5232-21 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	56.84	(56.84)	(100)
5232-22 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	213.33	(213.33)	(100)
5232-94 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	307.06	(307.06)	(100)
5210-101 Travel Exp- Staff	0.00	0.00	0.00	0.00	302.12	(302.12)	(100)
5210-102 Travel Exp- Staff	0.00	0.00	0.00	0.00	5,521.94	(5,521.94)	(100)
5210-104 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,377.36	(1,377.36)	(100)
5210-108 Travel Exp- Staff	0.00	0.00	0.00	0.00	619.98	(619.98)	(100)
5210-110 Travel Exp- Staff	0.00	0.00	0.00	0.00	3,340.09	(3,340.09)	(100)
5210-124 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,494.82	(1,494.82)	(100)
5210-130 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,013.09	(1,013.09)	(100)
5210-200 Travel Exp- Staff	0.00	0.00	0.00	0.00	2,198.46	(2,198.46)	(100)
5210-704 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,676.57	(1,676.57)	(100)
5210-750 Travel Exp- Staff	0.00	0.00	0.00	0.00	197.45	(197.45)	(100)
5210-751 Travel Exp- Staff	0.00	0.00	0.00	0.00	3,873.56	(3,873.56)	(100)
5210-899 Travel Exp- Staff	0.00	0.00	0.00	0.00	201.23	(201.23)	(100)
5211-104 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	54.00	(54.00)	(100)
5211-108 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	630.91	(630.91)	(100)
5211-110 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	167.28	(167.28)	(100)
5211-750 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	320.14	(320.14)	(100)
5212-104 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	5.50	(5.50)	(100)
5212-108 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	72.85	(72.85)	(100)
5212-751 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	729.51	(729.51)	(100)
5225-110 Travel Time	0.00	0.00	0.00	0.00	358.59	(358.59)	(100)
5230-704 Food & Beverage Exp -Staff	0.00	0.00	0.00	0.00	27.41	(27.41)	(100)
5230-899 Food & Beverage Exp -Staff	0.00	0.00	0.00	0.00	24.95	(24.95)	(100)
5231-110 Food & Bev Exp -Facilitator/Consult	0.00	0.00	0.00	0.00	171.50	(171.50)	(100)
5232-103 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	567.78	(567.78)	(100)
5232-108 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	2,153.17	(2,153.17)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-8

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5232-110 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	660.43	(660.43)	(100)
5232-750 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	1,538.44	(1,538.44)	(100)
5232-899 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	(76.37)	76.37	(100)
5210-100-1 Travel Exp- Staff	0.00	0.00	0.00	0.00	253.16	(253.16)	(100)
5210-110-3 Travel Exp- Staff	0.00	0.00	0.00	0.00	72.21	(72.21)	(100)
5210-751-1 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,208.96	(1,208.96)	(100)
5211-110-1 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	313.31	(313.31)	(100)
5211-110-2 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	10,845.26	(10,845.26)	(100)
5211-110-3 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	14,527.24	(14,527.24)	(100)
5211-110-4 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	3,568.85	(3,568.85)	(100)
5211-110-5 Travel Exp -Facilitator/Consultant	0.00	0.00	0.00	0.00	4.64	(4.64)	(100)
5212-110-2 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	104.40	(104.40)	(100)
5212-110-3 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	3,426.95	(3,426.95)	(100)
5212-110-4 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	202.68	(202.68)	(100)
5212-751-1 Travel Exp -Families/participants	0.00	0.00	0.00	0.00	11.96	(11.96)	(100)
5222-110-2 DNU Transportation-Families/	0.00	0.00	0.00	0.00	101.64	(101.64)	(100)
5222-110-3 DNU Transportation-Families/	0.00	0.00	0.00	0.00	730.50	(730.50)	(100)
5225-110-1 Travel Time	0.00	0.00	0.00	0.00	556.08	(556.08)	(100)
5225-110-2 Travel Time	0.00	0.00	0.00	0.00	32,407.01	(32,407.01)	(100)
5225-110-3 Travel Time	0.00	0.00	0.00	0.00	22,144.29	(22,144.29)	(100)
5225-110-4 Travel Time	0.00	0.00	0.00	0.00	4,818.91	(4,818.91)	(100)
5225-110-5 Travel Time	0.00	0.00	0.00	0.00	46.77	(46.77)	(100)
5231-110-3 Food & Bev Exp -Facilitator/Consult	0.00	0.00	0.00	0.00	20.44	(20.44)	(100)
5231-110-4 Food & Bev Exp -Facilitator/Consult	0.00	0.00	0.00	0.00	7.78	(7.78)	(100)
5232-100-1 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	2,063.88	(2,063.88)	(100)
5232-110-2 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	486.23	(486.23)	(100)
5232-110-3 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	4,599.74	(4,599.74)	(100)
5232-110-4 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	1,447.58	(1,447.58)	(100)
5232-751-1 Food & Bev Exp-Families/participant	0.00	0.00	0.00	0.00	82.71	(82.71)	(100)
5241-110-3 DNU Hotel Exp -Facilitator/Con	0.00	0.00	0.00	0.00	271.26	(271.26)	(100)
5210-105-03 Travel Exp- Staff	0.00	0.00	0.00	0.00	1,848.97	(1,848.97)	(100)
5210-105-04 Travel Exp- Staff	0.00	0.00	0.00	0.00	2,501.87	(2,501.87)	(100)
40.15 Travel	146,802.89	1,216.16	0.00	148,019.05	152,694.09	(4,675.04)	(3)
5165 COVID Expenses	1,244.68	0.00	0.00	1,244.68	0.00	1,244.68	0
5340 Advertising & Promotion	5,534.04	0.00	0.00	5,534.04	0.00	5,534.04	0
5360 Networking/Membership Dues/Fees	3,344.40	370.85	0.00	3,715.25	0.00	3,715.25	0
5400 Testing Supplies	9,354.98	0.00	0.00	9,354.98	0.00	9,354.98	0
5440 Staff Library (Book,Video)	2,047.17	0.00	0.00	2,047.17	0.00	2,047.17	0
5460 Professional Development Misc.	17,042.18	3,748.20	0.00	20,790.38	0.00	20,790.38	0
5480 Project Development Costs	23.00	0.00	0.00	23.00	0.00	23.00	0
5608 Board of Directors	1,641.70	0.00	0.00	1,641.70	0.00	1,641.70	0
5610 Office Supplies	13,136.72	15,584.55	0.00	28,721.27	0.00	28,721.27	0
5612 Project Supplies	10,379.18	0.00	0.00	10,379.18	0.00	10,379.18	0
5625 Staff Recognition	227.98	0.00	0.00	227.98	0.00	227.98	0
5635 R & M Office & Equipment	120.00	0.00	0.00	120.00	0.00	120.00	0
5660 Computer Software & Equip Exp.	26,635.52	0.00	0.00	26,635.52	0.00	26,635.52	0
5665 R & M- Computer Systems	15,668.64	0.00	0.00	15,668.64	0.00	15,668.64	0
5687 Photocopy/Fax exp	7,735.38	0.00	0.00	7,735.38	0.00	7,735.38	0
5705 Donation Exp	59.89	0.00	0.00	59.89	0.00	59.89	0
5707 Room Rental /Equip Rental Exp.	12,727.23	0.00	0.00	12,727.23	0.00	12,727.23	0
5709 Internet Exp	2,495.67	0.00	0.00	2,495.67	0.00	2,495.67	0
5710 Telephone Exp.	6,181.60	0.00	0.00	6,181.60	0.00	6,181.60	0
5711 Cell Phone Exp.	14,239.91	0.00	0.00	14,239.91	0.00	14,239.91	0
5720 Postage Exp.	3,980.75	0.00	0.00	3,980.75	0.00	3,980.75	0
5725 Child Care Exp	6,021.76	0.00	0.00	6,021.76	0.00	6,021.76	0

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-9

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5727 Practical Supports Clients	2,274.66	0.00	0.00	2,274.66	0.00	2,274.66	0
5730 Courier Exp.	1,312.56	0.00	0.00	1,312.56	0.00	1,312.56	0
5740 Interest Exp.	155.44	18.76	0.00	174.20	0.00	174.20	0
5745 Reconciliation acct	100.54	0.00	0.00	100.54	0.00	100.54	0
5750 Bank Charges Exp.	1,964.70	0.00	0.00	1,964.70	0.00	1,964.70	0
5751 Credit Card Processing Expenses	2,191.01	0.00	0.00	2,191.01	0.00	2,191.01	0
5760 Misc. Exp.	45.00	0.00	0.00	45.00	0.00	45.00	0
5765 Bad Debt Exp.	0.00	2,766.40	0.00	2,766.40	0.00	2,766.40	0
4450-06 Interest Income Revenue	0.00	0.00	0.00	0.00	1,998.53	(1,998.53)	(100)
5400-75 Testing Supplies	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5400-85 Testing Supplies	0.00	0.00	0.00	0.00	650.04	(650.04)	(100)
5460-10 Professional Development Misc.	0.00	0.00	0.00	0.00	250.00	(250.00)	(100)
5460-21 Professional Development Misc.	0.00	0.00	0.00	0.00	2,775.78	(2,775.78)	(100)
5460-90 Professional Development Misc.	0.00	0.00	0.00	0.00	1,499.34	(1,499.34)	(100)
5610-14 Office Supplies	0.00	0.00	0.00	0.00	365.71	(365.71)	(100)
5610-16 Office Supplies	0.00	0.00	0.00	0.00	538.39	(538.39)	(100)
5612-16 Project Supplies	0.00	0.00	0.00	0.00	2,259.47	(2,259.47)	(100)
5612-20 Project Supplies	0.00	0.00	0.00	0.00	32.98	(32.98)	(100)
5612-40 Project Supplies	0.00	0.00	0.00	0.00	39.41	(39.41)	(100)
5612-50 Project Supplies	0.00	0.00	0.00	0.00	17.17	(17.17)	(100)
5612-75 Project Supplies	0.00	0.00	0.00	0.00	16.62	(16.62)	(100)
5612-90 Project Supplies	0.00	0.00	0.00	0.00	2,913.99	(2,913.99)	(100)
5612-94 Project Supplies	0.00	0.00	0.00	0.00	1,909.00	(1,909.00)	(100)
5636-92 Leasehold Improvements	0.00	0.00	0.00	0.00	287.75	(287.75)	(100)
5665-91 R & M - Computer Systems	0.00	0.00	0.00	0.00	1,249.25	(1,249.25)	(100)
5705-90 Donation Exp	0.00	0.00	0.00	0.00	19.80	(19.80)	(100)
5707-14 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	1,287.75	(1,287.75)	(100)
5711-20 Cell Phone Exp.	0.00	0.00	0.00	0.00	108.00	(108.00)	(100)
5711-50 Cell Phone Exp.	0.00	0.00	0.00	0.00	108.00	(108.00)	(100)
5711-85 Cell Phone Exp.	0.00	0.00	0.00	0.00	360.00	(360.00)	(100)
5727-05 Practical Supports Clients	0.00	0.00	0.00	0.00	828.42	(828.42)	(100)
5727-06 Practical Supports Clients	0.00	0.00	0.00	0.00	612.79	(612.79)	(100)
5730-12 Courier Exp.	0.00	0.00	0.00	0.00	4.17	(4.17)	(100)
5730-20 Courier Exp.	0.00	0.00	0.00	0.00	40.60	(40.60)	(100)
5730-60 Courier Exp.	0.00	0.00	0.00	0.00	88.48	(88.48)	(100)
5730-75 Courier Exp.	0.00	0.00	0.00	0.00	24.71	(24.71)	(100)
5730-85 Courier Exp.	0.00	0.00	0.00	0.00	47.24	(47.24)	(100)
5751-10 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	20.95	(20.95)	(100)
5751-12 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	0.39	(0.39)	(100)
5751-40 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	258.95	(258.95)	(100)
5751-50 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	17.28	(17.28)	(100)
5751-75 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	7.68	(7.68)	(100)
5760-90 Misc. Exp.	0.00	0.00	0.00	0.00	430.31	(430.31)	(100)
4450-899 Interest Income Revenue	0.00	0.00	0.00	0.00	(502.08)	502.08	(100)
5340-102 Advertising & Promotion	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5340-899 Advertising & Promotion	0.00	0.00	0.00	0.00	218.79	(218.79)	(100)
5360-704 Networking/Membership Dues/Fees	0.00	0.00	0.00	0.00	36.09	(36.09)	(100)
5400-701 Testing Supplies	0.00	0.00	0.00	0.00	300.00	(300.00)	(100)
5400-751 Testing Supplies	0.00	0.00	0.00	0.00	1,777.76	(1,777.76)	(100)
5400-899 Testing Supplies	0.00	0.00	0.00	0.00	4,119.17	(4,119.17)	(100)
5440-899 Staff Library (Book,Video)	0.00	0.00	0.00	0.00	549.89	(549.89)	(100)
5460-101 Professional Development Misc.	0.00	0.00	0.00	0.00	31.00	(31.00)	(100)
5460-102 Professional Development Misc.	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	(100)
5460-104 Professional Development Misc.	0.00	0.00	0.00	0.00	500.00	(500.00)	(100)
5460-110 Professional Development Misc.	0.00	0.00	0.00	0.00	4,000.31	(4,000.31)	(100)
5460-130 Professional Development Misc.	0.00	0.00	0.00	0.00	500.00	(500.00)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6.3-10

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5460-200 Professional Development Misc.	0.00	0.00	0.00	0.00	207.88	(207.88)	(100)
5460-704 Professional Development Misc.	0.00	0.00	0.00	0.00	(1,849.09)	1,849.09	(100)
5460-899 Professional Development Misc.	0.00	0.00	0.00	0.00	2,440.33	(2,440.33)	(100)
5480-704 Project Development Costs	0.00	0.00	0.00	0.00	78.81	(78.81)	(100)
5480-899 Project Development Costs	0.00	0.00	0.00	0.00	247.47	(247.47)	(100)
5608-899 Board of Directors	0.00	0.00	0.00	0.00	1,519.91	(1,519.91)	(100)
5610-101 Office Supplies	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5610-102 Office Supplies	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5610-104 Office Supplies	0.00	0.00	0.00	0.00	215.70	(215.70)	(100)
5610-108 Office Supplies	0.00	0.00	0.00	0.00	38.62	(38.62)	(100)
5610-110 Office Supplies	0.00	0.00	0.00	0.00	2,400.40	(2,400.40)	(100)
5610-200 Office Supplies	0.00	0.00	0.00	0.00	800.04	(800.04)	(100)
5610-752 Office Supplies	0.00	0.00	0.00	0.00	4.51	(4.51)	(100)
5610-899 Office Supplies	0.00	0.00	0.00	0.00	1,062.17	(1,062.17)	(100)
5612-102 Project Supplies	0.00	0.00	0.00	0.00	199.77	(199.77)	(100)
5612-108 Project Supplies	0.00	0.00	0.00	0.00	9,431.79	(9,431.79)	(100)
5612-200 Project Supplies	0.00	0.00	0.00	0.00	91.52	(91.52)	(100)
5612-701 Project Supplies	0.00	0.00	0.00	0.00	10.96	(10.96)	(100)
5612-704 Project Supplies	0.00	0.00	0.00	0.00	99.33	(99.33)	(100)
5612-899 Project Supplies	0.00	0.00	0.00	0.00	71.99	(71.99)	(100)
5621-899 Social Fund	0.00	0.00	0.00	0.00	79.85	(79.85)	(100)
5625-899 Staff Recognition	0.00	0.00	0.00	0.00	227.93	(227.93)	(100)
5635-704 R & M Office & Equipment	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5635-899 R & M Office & Equipment	0.00	0.00	0.00	0.00	93.90	(93.90)	(100)
5636-300 Leasehold Improvements	0.00	0.00	0.00	0.00	1,160.69	(1,160.69)	(100)
5636-899 Leasehold Improvements	0.00	0.00	0.00	0.00	433.52	(433.52)	(100)
5660-100 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	4,179.25	(4,179.25)	(100)
5660-101 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5660-102 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5660-104 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	1,748.85	(1,748.85)	(100)
5660-110 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	5,290.49	(5,290.49)	(100)
5660-130 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	3,455.73	(3,455.73)	(100)
5660-200 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	2,806.35	(2,806.35)	(100)
5660-751 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	296.88	(296.88)	(100)
5660-899 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	(2,590.12)	2,590.12	(100)
5665-101 R & M- Computer Systems	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5665-102 R & M- Computer Systems	0.00	0.00	0.00	0.00	3,500.04	(3,500.04)	(100)
5665-104 R & M- Computer Systems	0.00	0.00	0.00	0.00	300.00	(300.00)	(100)
5665-110 R & M- Computer Systems	0.00	0.00	0.00	0.00	1,242.79	(1,242.79)	(100)
5665-130 R & M- Computer Systems	0.00	0.00	0.00	0.00	1,521.00	(1,521.00)	(100)
5665-200 R & M- Computer Systems	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5665-899 R & M- Computer Systems	0.00	0.00	0.00	0.00	(859.27)	859.27	(100)
5687-110 Photocopy/Fax exp	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	(100)
5687-200 Photocopy/Fax exp	0.00	0.00	0.00	0.00	399.96	(399.96)	(100)
5705-899 Donation Exp	0.00	0.00	0.00	0.00	153.84	(153.84)	(100)
5707-103 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	156.37	(156.37)	(100)
5707-899 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	900.36	(900.36)	(100)
5709-101 Internet Exp	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5709-102 Internet Exp	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5709-104 Internet Exp	0.00	0.00	0.00	0.00	1,474.63	(1,474.63)	(100)
5709-110 Internet Exp	0.00	0.00	0.00	0.00	80.04	(80.04)	(100)
5709-130 Internet Exp	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5709-200 Internet Exp	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5709-704 Internet Exp	0.00	0.00	0.00	0.00	180.00	(180.00)	(100)
5709-899 Internet Exp	0.00	0.00	0.00	0.00	2,124.99	(2,124.99)	(100)
5710- 89 Telephone Exp.	0.00	0.00	0.00	0.00	4,835.86	(4,835.86)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-11

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5710-101 Telephone Exp.	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5710-102 Telephone Exp.	0.00	0.00	0.00	0.00	480.00	(480.00)	(100)
5710-104 Telephone Exp.	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5710-110 Telephone Exp.	0.00	0.00	0.00	0.00	868.04	(868.04)	(100)
5710-130 Telephone Exp.	0.00	0.00	0.00	0.00	480.00	(480.00)	(100)
5710-200 Telephone Exp.	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5710-704 Telephone Exp.	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5711- 70 Cell Phone Exp.	0.00	0.00	0.00	0.00	1,041.17	(1,041.17)	(100)
5711-101 Cell Phone Exp.	0.00	0.00	0.00	0.00	728.04	(728.04)	(100)
5711-102 Cell Phone Exp.	0.00	0.00	0.00	0.00	3,233.50	(3,233.50)	(100)
5711-104 Cell Phone Exp.	0.00	0.00	0.00	0.00	360.00	(360.00)	(100)
5711-110 Cell Phone Exp.	0.00	0.00	0.00	0.00	420.00	(420.00)	(100)
5711-130 Cell Phone Exp.	0.00	0.00	0.00	0.00	741.00	(741.00)	(100)
5711-200 Cell Phone Exp.	0.00	0.00	0.00	0.00	840.00	(840.00)	(100)
5711-899 Cell Phone Exp.	0.00	0.00	0.00	0.00	380.73	(380.73)	(100)
5720-101 Postage Exp.	0.00	0.00	0.00	0.00	225.00	(225.00)	(100)
5720-102 Postage Exp.	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5720-200 Postage Exp.	0.00	0.00	0.00	0.00	399.96	(399.96)	(100)
5720-899 Postage Exp.	0.00	0.00	0.00	0.00	5,049.71	(5,049.71)	(100)
5727-104 Practical Supports Clients	0.00	0.00	0.00	0.00	27.36	(27.36)	(100)
5727-108 Practical Supports Clients	0.00	0.00	0.00	0.00	278.02	(278.02)	(100)
5727-110 Practical Supports Clients	0.00	0.00	0.00	0.00	16.29	(16.29)	(100)
5727-130 Practical Supports Clients	0.00	0.00	0.00	0.00	4.55	(4.55)	(100)
5727-751 Practical Supports Clients	0.00	0.00	0.00	0.00	281.59	(281.59)	(100)
5727-752 Practical Supports Clients	0.00	0.00	0.00	0.00	42.08	(42.08)	(100)
5730-101 Courier Exp.	0.00	0.00	0.00	0.00	1,228.11	(1,228.11)	(100)
5730-102 Courier Exp.	0.00	0.00	0.00	0.00	7.80	(7.80)	(100)
5730-104 Courier Exp.	0.00	0.00	0.00	0.00	34.70	(34.70)	(100)
5730-108 Courier Exp.	0.00	0.00	0.00	0.00	25.53	(25.53)	(100)
5730-110 Courier Exp.	0.00	0.00	0.00	0.00	23.26	(23.26)	(100)
5730-200 Courier Exp.	0.00	0.00	0.00	0.00	11.04	(11.04)	(100)
5730-899 Courier Exp.	0.00	0.00	0.00	0.00	92.36	(92.36)	(100)
5740-899 Interest Exp.	0.00	0.00	0.00	0.00	80.98	(80.98)	(100)
5745-899 Reconciliation acct	0.00	0.00	0.00	0.00	0.87	(0.87)	(100)
5750- 89 Bank Charges Exp.	0.00	0.00	0.00	0.00	1,281.88	(1,281.88)	(100)
5750-200 Bank Charges Exp.	0.00	0.00	0.00	0.00	249.96	(249.96)	(100)
5751- 70 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	30.91	(30.91)	(100)
5751-750 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	126.69	(126.69)	(100)
5751-899 Credit Card Processing Expenses	0.00	0.00	0.00	0.00	821.65	(821.65)	(100)
5760-103 Misc. Exp.	0.00	0.00	0.00	0.00	1,300.00	(1,300.00)	(100)
5760-899 Misc. Exp.	0.00	0.00	0.00	0.00	83.45	(83.45)	(100)
5765-899 Bad Debt Exp.	0.00	0.00	0.00	0.00	6,001.20	(6,001.20)	(100)
5340-751-1 Advertising & Promotion	0.00	0.00	0.00	0.00	77.63	(77.63)	(100)
5360-105-8 Networking/Membership Dues/Fees	0.00	0.00	0.00	0.00	2,000.04	(2,000.04)	(100)
5400-751-1 Testing Supplies	0.00	0.00	0.00	0.00	1,599.96	(1,599.96)	(100)
5460-100-1 Professional Development Misc.	0.00	0.00	0.00	0.00	6,668.13	(6,668.13)	(100)
5460-105-2 Professional Development Misc.	0.00	0.00	0.00	0.00	400.00	(400.00)	(100)
5460-105-8 Professional Development Misc.	0.00	0.00	0.00	0.00	204.00	(204.00)	(100)
5460-751-1 Professional Development Misc.	0.00	0.00	0.00	0.00	4,323.41	(4,323.41)	(100)
5610-100-1 Office Supplies	0.00	0.00	0.00	0.00	520.06	(520.06)	(100)
5610-105-2 Office Supplies	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5610-105-8 Office Supplies	0.00	0.00	0.00	0.00	11,400.96	(11,400.96)	(100)
5610-110-1 Office Supplies	0.00	0.00	0.00	0.00	1,700.04	(1,700.04)	(100)
5610-751-1 Office Supplies	0.00	0.00	0.00	0.00	324.29	(324.29)	(100)
5612-751-1 Project Supplies	0.00	0.00	0.00	0.00	1,473.49	(1,473.49)	(100)
5660-100-1 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	450.00	(450.00)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-12

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5660-105-2 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(100)
5660-105-8 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	(183.04)	183.04	(100)
5660-751-1 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	1,599.96	(1,599.96)	(100)
5665-100-1 R & M- Computer Systems	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(100)
5665-105-2 R & M- Computer Systems	0.00	0.00	0.00	0.00	300.00	(300.00)	(100)
5665-751-1 R & M- Computer Systems	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5687-110-2 Photocopy/Fax exp	0.00	0.00	0.00	0.00	59.72	(59.72)	(100)
5687-110-3 Photocopy/Fax exp	0.00	0.00	0.00	0.00	30.00	(30.00)	(100)
5707-110-2 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	846.04	(846.04)	(100)
5707-110-3 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	3,065.01	(3,065.01)	(100)
5707-110-4 Room Rental /Equip Rental Exp.	0.00	0.00	0.00	0.00	1,586.15	(1,586.15)	(100)
5709-105-2 Internet Exp	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5709-751-1 Internet Exp	0.00	0.00	0.00	0.00	180.00	(180.00)	(100)
5710-100-1 Telephone Exp.	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5710-105-2 Telephone Exp.	0.00	0.00	0.00	0.00	500.16	(500.16)	(100)
5710-105-8 Telephone Exp.	0.00	0.00	0.00	0.00	2,105.96	(2,105.96)	(100)
5710-751-1 Telephone Exp.	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5711-100-1 Cell Phone Exp.	0.00	0.00	0.00	0.00	360.00	(360.00)	(100)
5711-105-2 Cell Phone Exp.	0.00	0.00	0.00	0.00	360.00	(360.00)	(100)
5711-751-1 Cell Phone Exp.	0.00	0.00	0.00	0.00	939.96	(939.96)	(100)
5725-110-3 Child Care Exp	0.00	0.00	0.00	0.00	4,039.03	(4,039.03)	(100)
5725-110-4 Child Care Exp	0.00	0.00	0.00	0.00	295.50	(295.50)	(100)
5727-751-1 Practical Supports Clients	0.00	0.00	0.00	0.00	270.12	(270.12)	(100)
5760-100-1 Misc. Exp.	0.00	0.00	0.00	0.00	978.39	(978.39)	(100)
5400-105-06 Testing Supplies	0.00	0.00	0.00	0.00	1,286.00	(1,286.00)	(100)
5460-105-03 Professional Development Misc.	0.00	0.00	0.00	0.00	457.19	(457.19)	(100)
5460-105-04 Professional Development Misc.	0.00	0.00	0.00	0.00	503.80	(503.80)	(100)
5460-105-06 Professional Development Misc.	0.00	0.00	0.00	0.00	800.00	(800.00)	(100)
5610-105-04 Office Supplies	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5612-105-03 Project Supplies	0.00	0.00	0.00	0.00	500.30	(500.30)	(100)
5660-105-04 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	1,341.96	(1,341.96)	(100)
5660-105-06 Computer Software & Equip Exp.	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5665-105-04 R & M- Computer Systems	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5665-105-06 R & M- Computer Systems	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	(100)
5709-105-04 Internet Exp	0.00	0.00	0.00	0.00	593.96	(593.96)	(100)
5709-105-06 Internet Exp	0.00	0.00	0.00	0.00	120.00	(120.00)	(100)
5710-105-04 Telephone Exp.	0.00	0.00	0.00	0.00	200.04	(200.04)	(100)
5710-105-06 Telephone Exp.	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5711-105-03 Cell Phone Exp.	0.00	0.00	0.00	0.00	360.00	(360.00)	(100)
5711-105-04 Cell Phone Exp.	0.00	0.00	0.00	0.00	2,400.00	(2,400.00)	(100)
5711-105-06 Cell Phone Exp.	0.00	0.00	0.00	0.00	320.04	(320.04)	(100)
5727-105-04 Practical Supports Clients	0.00	0.00	0.00	0.00	8.84	(8.84)	(100)
5730-105-06 Courier Exp.	0.00	0.00	0.00	0.00	25.99	(25.99)	(100)
40.16 Administration	167,886.29	22,488.76	0.00	190,375.05	198,296.32	(7,921.27)	(4)
5510 Insurance Exp.	19,323.06	0.00	0.00	19,323.06	0.00	19,323.06	0
5520 Property Taxes Exp.	10,722.55	0.00	0.00	10,722.55	0.00	10,722.55	0
5530 Condo Fees Exp.	76,359.48	0.00	0.00	76,359.48	0.00	76,359.48	0
5540 Rent	44,023.90	0.00	0.00	44,023.90	0.00	44,023.90	0
5550 Utilities Exp.	9,515.03	0.00	0.00	9,515.03	0.00	9,515.03	0
5560 R & M- Building Exp.	14,916.80	0.00	0.00	14,916.80	0.00	14,916.80	0
5570 Mortgage Interest Exp.	8,921.16	0.00	0.00	8,921.16	0.00	8,921.16	0
5510-101 Insurance Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5510-102 Insurance Exp.	0.00	0.00	0.00	0.00	1,299.96	(1,299.96)	(100)
5510-104 Insurance Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5510-110 Insurance Exp.	0.00	0.00	0.00	0.00	3,400.00	(3,400.00)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-13

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5510-130 Insurance Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5510-200 Insurance Exp.	0.00	0.00	0.00	0.00	609.96	(609.96)	(100)
5510-704 Insurance Exp.	0.00	0.00	0.00	0.00	349.92	(349.92)	(100)
5510-899 Insurance Exp.	0.00	0.00	0.00	0.00	3,427.45	(3,427.45)	(100)
5520-101 Property Taxes Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5520-102 Property Taxes Exp.	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5520-104 Property Taxes Exp.	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5520-110 Property Taxes Exp.	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5520-130 Property Taxes Exp.	0.00	0.00	0.00	0.00	900.00	(900.00)	(100)
5520-899 Property Taxes Exp.	0.00	0.00	0.00	0.00	1,049.44	(1,049.44)	(100)
5530-101 Condo Fees Exp.	0.00	0.00	0.00	0.00	10,782.96	(10,782.96)	(100)
5530-102 Condo Fees Exp.	0.00	0.00	0.00	0.00	4,500.00	(4,500.00)	(100)
5530-104 Condo Fees Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5530-110 Condo Fees Exp.	0.00	0.00	0.00	0.00	7,500.04	(7,500.04)	(100)
5530-130 Condo Fees Exp.	0.00	0.00	0.00	0.00	6,000.00	(6,000.00)	(100)
5530-200 Condo Fees Exp.	0.00	0.00	0.00	0.00	6,000.00	(6,000.00)	(100)
5530-704 Condo Fees Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5530-899 Condo Fees Exp.	0.00	0.00	0.00	0.00	509.69	(509.69)	(100)
5540-102 Rent	0.00	0.00	0.00	0.00	4,500.00	(4,500.00)	(100)
5540-110 Rent	0.00	0.00	0.00	0.00	1,000.00	(1,000.00)	(100)
5540-899 Rent	0.00	0.00	0.00	0.00	32,271.95	(32,271.95)	(100)
5550-101 Utilities Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5550-102 Utilities Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5550-104 Utilities Exp.	0.00	0.00	0.00	0.00	240.00	(240.00)	(100)
5550-110 Utilities Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5550-130 Utilities Exp.	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5550-200 Utilities Exp.	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5550-704 Utilities Exp.	0.00	0.00	0.00	0.00	399.96	(399.96)	(100)
5550-899 Utilities Exp.	0.00	0.00	0.00	0.00	908.03	(908.03)	(100)
5560-101 R & M- Building Exp.	0.00	0.00	0.00	0.00	2,000.04	(2,000.04)	(100)
5560-102 R & M- Building Exp.	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)	(100)
5560-110 R & M- Building Exp.	0.00	0.00	0.00	0.00	792.96	(792.96)	(100)
5560-130 R & M- Building Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5560-704 R & M- Building Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5560-899 R & M- Building Exp.	0.00	0.00	0.00	0.00	5,349.31	(5,349.31)	(100)
5570-899 Mortgage Interest Exp.	0.00	0.00	0.00	0.00	11,361.41	(11,361.41)	(100)
5510-100-1 Insurance Exp.	0.00	0.00	0.00	0.00	300.00	(300.00)	(100)
5510-105-2 Insurance Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5510-105-8 Insurance Exp.	0.00	0.00	0.00	0.00	4,361.96	(4,361.96)	(100)
5510-751-1 Insurance Exp.	0.00	0.00	0.00	0.00	350.04	(350.04)	(100)
5520-100-1 Property Taxes Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5520-105-2 Property Taxes Exp.	0.00	0.00	0.00	0.00	281.04	(281.04)	(100)
5520-105-8 Property Taxes Exp.	0.00	0.00	0.00	0.00	2,499.96	(2,499.96)	(100)
5530-100-1 Condo Fees Exp.	0.00	0.00	0.00	0.00	9,999.96	(9,999.96)	(100)
5530-105-2 Condo Fees Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5530-105-8 Condo Fees Exp.	0.00	0.00	0.00	0.00	12,000.00	(12,000.00)	(100)
5530-751-1 Condo Fees Exp.	0.00	0.00	0.00	0.00	2,199.96	(2,199.96)	(100)
5550-100-1 Utilities Exp.	0.00	0.00	0.00	0.00	1,200.00	(1,200.00)	(100)
5550-105-2 Utilities Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5560-100-1 R & M- Building Exp.	0.00	0.00	0.00	0.00	600.00	(600.00)	(100)
5560-105-2 R & M- Building Exp.	0.00	0.00	0.00	0.00	624.96	(624.96)	(100)
5560-105-8 R & M- Building Exp.	0.00	0.00	0.00	0.00	400.04	(400.04)	(100)
5510-105-01 Insurance Exp.	0.00	0.00	0.00	0.00	500.04	(500.04)	(100)
5510-105-03 Insurance Exp.	0.00	0.00	0.00	0.00	500.16	(500.16)	(100)
5510-105-04 Insurance Exp.	0.00	0.00	0.00	0.00	500.16	(500.16)	(100)
5510-105-06 Insurance Exp.	0.00	0.00	0.00	0.00	500.16	(500.16)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-14

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5520-105-01 Property Taxes Exp.	0.00	0.00	0.00	0.00	279.96	(279.96)	(100)
5520-105-04 Property Taxes Exp.	0.00	0.00	0.00	0.00	279.96	(279.96)	(100)
5520-105-06 Property Taxes Exp.	0.00	0.00	0.00	0.00	279.96	(279.96)	(100)
5530-105-01 Condo Fees Exp.	0.00	0.00	0.00	0.00	882.96	(882.96)	(100)
5530-105-03 Condo Fees Exp.	0.00	0.00	0.00	0.00	2,258.00	(2,258.00)	(100)
5530-105-04 Condo Fees Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5530-105-06 Condo Fees Exp.	0.00	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5550-105-03 Utilities Exp.	0.00	0.00	0.00	0.00	243.00	(243.00)	(100)
5560-105-01 R & M- Building Exp.	0.00	0.00	0.00	0.00	300.00	(300.00)	(100)
5560-105-03 R & M- Building Exp.	0.00	0.00	0.00	0.00	480.96	(480.96)	(100)
5560-105-04 R & M- Building Exp.	0.00	0.00	0.00	0.00	999.96	(999.96)	(100)
5560-105-06 R & M- Building Exp.	0.00	0.00	0.00	0.00	548.04	(548.04)	(100)
40.17 Occupancy Costs	183,781.98	0.00	0.00	183,781.98	179,424.44	4,357.54	2
5677 Website Design/Maintnace	5,518.91	0.00	0.00	5,518.91	0.00	5,518.91	0
5680-14 Printing / Digital Print Exp.	0.00	0.00	0.00	0.00	255.68	(255.68)	(100)
5692-92 Inventory - W/O	0.00	0.00	0.00	0.00	254.59	(254.59)	(100)
5677-100 Website Design/Maintnace	0.00	0.00	0.00	0.00	28.23	(28.23)	(100)
5677-110 Website Design/Maintnace	0.00	0.00	0.00	0.00	800.04	(800.04)	(100)
5677-704 Website Design/Maintnace	0.00	0.00	0.00	0.00	800.00	(800.00)	(100)
5677-750 Website Design/Maintnace	0.00	0.00	0.00	0.00	14.10	(14.10)	(100)
5677-899 Website Design/Maintnace	0.00	0.00	0.00	0.00	1,291.36	(1,291.36)	(100)
5677-100-1 Website Design/Maintnace	0.00	0.00	0.00	0.00	192.07	(192.07)	(100)
5677-751-1 Website Design/Maintnace	0.00	0.00	0.00	0.00	360.00	(360.00)	(100)
40.18 Publication Printing	5,518.91	0.00	0.00	5,518.91	3,996.07	1,522.84	38
5770 Depr. Exp.- Condo	33,676.63	289.33	0.00	33,965.96	0.00	33,965.96	0
5775 Depr. Exp.- F & E	7,547.44	34.91	0.00	7,582.35	0.00	7,582.35	0
5776 Depr'n/Amort Exp Proj Development	22,856.17	(22,856.17)	0.00	0.00	0.00	0.00	0
5780 Depr. Exp.- Computer	13,701.48	1,736.76	0.00	15,438.24	0.00	15,438.24	0
5784 Depr. Exp - Website	10,791.00	(2,086.04)	0.00	8,704.96	0.00	8,704.96	0
5784-12 Depr. Exp - Website	0.00	0.00	0.00	0.00	3,068.14	(3,068.14)	(100)
5770-899 Depr. Exp.- Condo	0.00	0.00	0.00	0.00	33,277.00	(33,277.00)	(100)
5775-899 Depr. Exp.- F & E	0.00	0.00	0.00	0.00	8,329.00	(8,329.00)	(100)
5780-899 Depr. Exp.- Computer	0.00	0.00	0.00	0.00	12,022.00	(12,022.00)	(100)
5784-899 Depr. Exp - Website	0.00	0.00	0.00	0.00	11,836.86	(11,836.86)	(100)
40.19 Amortization	88,572.72	(22,881.21)	0.00	65,691.51	68,533.00	(2,841.49)	(4)
5485 Alloc Central Admin	308,550.49	0.00	0.00	308,550.49	0.00	308,550.49	0
5485-10 Alloc Central Admin	0.00	0.00	0.00	0.00	8,910.00	(8,910.00)	(100)
5485-20 Alloc Central Admin	0.00	0.00	0.00	0.00	6,930.00	(6,930.00)	(100)
5485-40 Alloc Central Admin	0.00	0.00	0.00	0.00	1,188.00	(1,188.00)	(100)
5485-50 Alloc Central Admin	0.00	0.00	0.00	0.00	3,465.00	(3,465.00)	(100)
5485-60 Alloc Central Admin	0.00	0.00	0.00	0.00	3,999.96	(3,999.96)	(100)
5485-75 Alloc Central Admin	0.00	0.00	0.00	0.00	9,000.00	(9,000.00)	(100)
5485-85 Alloc Central Admin	0.00	0.00	0.00	0.00	12,458.04	(12,458.04)	(100)
5485-94 Alloc Central Admin	0.00	0.00	0.00	0.00	(1.00)	1.00	(100)
5485-101 Alloc Central Admin	0.00	0.00	0.00	0.00	32,192.88	(32,192.88)	(100)
5485-102 Alloc Central Admin	0.00	0.00	0.00	0.00	22,727.52	(22,727.52)	(100)
5485-103 Alloc Central Admin	0.00	0.00	0.00	0.00	990.00	(990.00)	(100)
5485-104 Alloc Central Admin	0.00	0.00	0.00	0.00	12,011.52	(12,011.52)	(100)
5485-110 Alloc Central Admin	0.00	0.00	0.00	0.00	66,624.95	(66,624.95)	(100)
5485-130 Alloc Central Admin	0.00	0.00	0.00	0.00	7,920.00	(7,920.00)	(100)
5485-300 Alloc Central Admin	0.00	0.00	0.00	0.00	534.60	(534.60)	(100)
5485-701 Alloc Central Admin	0.00	0.00	0.00	0.00	1,881.00	(1,881.00)	(100)
5485-704 Alloc Central Admin	0.00	0.00	0.00	0.00	14,199.96	(14,199.96)	(100)

London Family Court Clinic

Year End: March 31, 2020

Trial balance

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

6. 3-15

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
5485-706 Alloc Central Admin	0.00	0.00	0.00	0.00	1,188.00	(1,188.00)	(100)
5485-100-1 Alloc Central Admin	0.00	0.00	0.00	0.00	9,900.00	(9,900.00)	(100)
5485-105-2 Alloc Central Admin	0.00	0.00	0.00	0.00	5,058.96	(5,058.96)	(100)
5485-110-1 Alloc Central Admin	0.00	0.00	0.00	0.00	813.96	(813.96)	(100)
5485-105-01 Alloc Central Admin	0.00	0.00	0.00	0.00	1,497.24	(1,497.24)	(100)
5485-105-03 Alloc Central Admin	0.00	0.00	0.00	0.00	7,535.40	(7,535.40)	(100)
5485-105-04 Alloc Central Admin	0.00	0.00	0.00	0.00	20,463.36	(20,463.36)	(100)
5485-105-06 Alloc Central Admin	0.00	0.00	0.00	0.00	15,399.84	(15,399.84)	(100)
40.20 Central Admin	308,550.49	0.00	0.00	308,550.49	266,889.19	41,661.30	16
2180 Operating Loan-Bank	(50,000.00)	0.00	0.00	(50,000.00)	0.00	(50,000.00)	0
AA Notes payable and bank debt	(50,000.00)	0.00	0.00	(50,000.00)	0.00	(50,000.00)	0
1083 Visa - Ashbourne	2,061.72	(2,061.72)	0.00	0.00	1,191.86	(1,191.86)	(100)
1087 Visa - Lam	(13,601.02)	12,163.49	0.00	(1,437.53)	(3,984.55)	2,547.02	(64)
2100 Accounts Payable	(128,553.39)	(9,010.00)	26,085.81	(111,477.58)	(113,834.39)	2,356.81	(2)
2110 Federal Income Tax Payable	0.00	0.00	0.00	0.00	0.02	(0.02)	(100)
2135 Pension Payable	2,642.60	0.00	0.00	2,642.60	(6.64)	2,649.24	****
2145 United Way Payable	(435.00)	0.00	0.00	(435.00)	(232.00)	(203.00)	88
2370 Accrued Vacation Pay-Reserve	(87,882.63)	87,882.63	0.00	0.00	(71,017.82)	71,017.82	(100)
2380 Accrued Salaries/ Wages	(59,034.84)	41,395.35	0.00	(17,639.49)	(43,932.59)	26,293.10	(60)
2390 Accrued Legal & Professional	(52,520.15)	21,221.70	0.00	(31,298.45)	(36,099.25)	4,800.80	(13)
2400 Accrued Liabilities	(4,000.00)	0.00	0.00	(4,000.00)	(21,610.00)	17,610.00	(81)
2410 Accrued Liabilities - Recoverables	(107,781.42)	(10,486.41)	0.00	(118,267.83)	(133,085.42)	14,817.59	(11)
2450 Staff Social Fund	(958.12)	0.00	0.00	(958.12)	(4,317.26)	3,359.14	(78)
BB Accounts payable & accruals	(450,062.25)	141,105.04	26,085.81	(282,871.40)	(426,928.04)	144,056.64	(34)
2200 Retainer - C&A	(73,815.25)	10,847.70	0.00	(62,967.55)	(73,851.28)	10,883.73	(15)
2220 Retainer - Expert Testimony	(11,500.00)	8,301.34	0.00	(3,198.66)	(19,500.00)	16,301.34	(84)
2237 Retainer-Other Specialized Assmnts	(51,646.18)	22,333.18	0.00	(29,313.00)	(4,460.00)	(24,853.00)	557
BB. 1 Unearned fee deposit	(136,961.43)	41,482.22	0.00	(95,479.21)	(97,811.28)	2,332.07	(2)
DM1 Government remittances payable	0.00	0.00	(24,564.69)	(24,564.69)	0.00	(24,564.69)	0
DM5 EHT Payable	0.00	0.00	(1,521.12)	(1,521.12)	0.00	(1,521.12)	0
2115 EI Payable	(29.96)	0.00	0.00	(29.96)	(33,891.30)	33,861.34	(100)
BB. 2 Government Remittances Payable	(29.96)	0.00	(26,085.81)	(26,115.77)	(33,891.30)	7,775.53	(23)
DM7 contra- current portion of deferred revneue	0.00	0.00	(28,408.01)	(28,408.01)	0.00	(28,408.01)	0
BB. 4 contract - current portion of DD	0.00	0.00	(28,408.01)	(28,408.01)	0.00	(28,408.01)	0
2241 Deferred - Other	(117,837.24)	5,872.28	0.00	(111,964.96)	0.00	(111,964.96)	0
2258 Deferr Revenue - General	0.00	0.00	0.00	0.00	(6,879.94)	6,879.94	(100)
2267 Deferred Govn't Funding	0.00	0.00	0.00	0.00	(74,443.79)	74,443.79	(100)
DD Deferred contributions - expenses of future pe	(117,837.24)	5,872.28	0.00	(111,964.96)	(81,323.73)	(30,641.23)	38
2690 Deferred Contribution-Capital Asset	(479,883.44)	0.00	0.00	(479,883.44)	(479,883.44)	0.00	0
2692 Deferred Contribution-Amort.	131,266.30	3,310.39	0.00	134,576.69	105,225.58	29,351.11	28
DD. 1 Deferred contribuitions - Capital assets	(348,617.14)	3,310.39	0.00	(345,306.75)	(374,657.86)	29,351.11	(8)
DM6 Current portion fo deferrd contributions	0.00	0.00	28,408.01	28,408.01	0.00	28,408.01	0
DD. 3 Current portion of DD	0.00	0.00	28,408.01	28,408.01	0.00	28,408.01	0
2460 Current Portion-LTD	328.55	0.00	(30,474.23)	(30,145.68)	(28,835.53)	(1,310.15)	5
KK. 1 Current portion of LTD	328.55	0.00	(30,474.23)	(30,145.68)	(28,835.53)	(1,310.15)	5
2630 Mortgage Payable	(189,993.32)	0.00	30,474.23	(159,519.09)	(189,993.32)	30,474.23	(16)

London Family Court Clinic
 Year End: March 31, 2020
 Trial balance

6. 3-16

Prepared by	Reviewed by	Partner	Finalized by
		RKG 1/18/2021	

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
KK. 2 LTD	(189,993.32)	0.00	30,474.23	(159,519.09)	(189,993.32)	30,474.23	(16)
360 Retained Earnings - Previous Year	0.00	0.00	0.00	0.00	4,798.77	(4,798.77)	(100)
3560 Retained Earnings - Previous Year	<u>345,362.59</u>	<u>(951.00)</u>	<u>0.00</u>	<u>344,411.59</u>	<u>0.00</u>	<u>344,411.59</u>	<u>0</u>
TT Retained earnings - unrestricted	345,362.59	(951.00)	0.00	344,411.59	4,798.77	339,612.82	7077
3710 Upstream Endowment Funds	<u>(144,597.43)</u>	<u>0.00</u>	<u>0.00</u>	<u>(144,597.43)</u>	<u>(144,597.43)</u>	<u>0.00</u>	<u>0</u>
TT. 1 Retained earnings - upstream endowment	(144,597.43)	0.00	0.00	(144,597.43)	(144,597.43)	0.00	0
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	2,018.51			110,124.11	(339,613.38)	449,737.49	(132)