

**London Family Court Clinic  
Incorporated  
Financial Statements  
For the year ended March 31, 2018**

**London Family Court Clinic Incorporated**  
**Financial Statements**  
For the year ended March 31, 2018

**Contents**

---

<b>Independent Auditor's Report</b>	<b>2 - 3</b>
<b>Financial Statements</b>	
Statement of Financial Position	<b>4</b>
Statement of Changes in Net Assets	<b>5</b>
Statement of Operations	<b>6</b>
Statement of Cash Flows	<b>7</b>
Notes to Financial Statements	<b>8 - 20</b>
Schedules of Grant Funding and Expenses	<b>21 - 44</b>



Tel: 519-432-5534  
Fax: 519-432-6544  
www.bdo.ca

BDO Canada LLP  
633 Colborne Street  
Unit 230  
London ON N6B 2V3 Canada

---

## Independent Auditor's Report

---

### To the Directors of London Family Court Clinic Incorporated

We have audited the accompanying financial statements of London Family Court Clinic Incorporated, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the London Family Court Clinic Incorporated as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 21 through 44 of the organization's financial statements.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

London, Ontario  
June 26, 2018

## London Family Court Clinic Incorporated Statement of Financial Position

March 31	2018	2017
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 284,942	\$ 873,112
Accounts receivable (Note 2)	310,609	299,484
Fee for service work-in-progress	37,130	53,210
Inventory (Note 3)	16,565	23,509
Prepaid expenses	18,891	18,509
	668,137	1,267,824
<b>Long-term investments</b> (Note 4)	147,510	150,336
<b>Investment in Condominium Corporation</b> (Note 5)	1	1
<b>Capital assets</b> (Note 6)	682,832	406,016
	\$ 1,498,480	\$ 1,824,177
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 7)	\$ 533,679	\$ 614,590
Current portion of long-term debt (Note 8)	27,569	273,687
Unearned fee deposits	79,122	58,326
Current portion deferred contributions (Note 9)	173,641	473,607
	814,011	1,420,210
<b>Long-term debt</b> (Note 8)	217,984	-
<b>Deferred contributions</b> (Note 9)	323,774	127,312
	1,355,769	1,547,522
<b>Net assets</b>		
Unrestricted	(4,799)	126,319
Upstream endowment funds (Note 4)	147,510	150,336
	142,711	276,655
	\$ 1,498,480	\$ 1,824,177

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**London Family Court Clinic Incorporated**  
**Statement of Changes in Net Assets**

<b>For the year ended March 31</b>	Unrestricted	Upstream Endowment	2018	2017
<b>Balance</b> , beginning of year	\$ 126,319	\$ 150,336	\$ 276,655	\$ 379,820
Excess of expenses over revenue	(131,118)	-	(131,118)	(102,511)
Net withdrawals from Upstream Endowment (Note 4)	-	(2,826)	(2,826)	(654)
<b>Balance</b> , end of year	\$ (4,799)	\$ 147,510	\$ 142,711	\$ 276,655

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

## London Family Court Clinic Incorporated Statement of Operations

For the year ended March 31	2018	2017
<b>Revenue</b>		
Operating grants (Note 10)	\$ 2,154,130	\$ 2,226,848
Research and project grants (Note 10)	576,626	636,533
Fees for service	683,126	747,632
Amortization of deferred contributions related to capital assets	15,700	9,874
	<b>3,429,582</b>	3,620,887
<b>Expenses</b>		
Salaries	2,023,634	1,893,228
Consultative and professional fees	667,235	939,935
Employee benefits	321,906	314,076
Administrative	186,541	202,110
Travel	150,922	177,575
Occupancy costs	137,582	132,924
Amortization of capital assets	58,458	47,663
Publication printing	14,422	15,887
	<b>3,560,700</b>	3,723,398
<b>Excess of expenses over revenue</b>	<b>\$ (131,118)</b>	<b>\$ (102,511)</b>

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

## London Family Court Clinic Incorporated Statement of Cash Flows

For the year ended March 31	2018	2017
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess of expenses over revenue for the year	\$ (131,118)	\$ (102,511)
Transfers from Upstream Endowment	(2,826)	(654)
Items not involving cash		
Amortization of capital assets	58,458	47,663
Amortization of deferred contributions, capital	(15,700)	(9,874)
	<u>(91,186)</u>	<u>(65,376)</u>
Net change in non-cash working capital balances (Note 12)	<u>(136,402)</u>	488,867
	<u>(227,588)</u>	<u>423,491</u>
<b>Investing activities</b>		
Purchase of capital assets	(335,274)	(54,413)
Decrease in long-term investment	2,826	654
	<u>(332,448)</u>	<u>(53,759)</u>
<b>Financing activities</b>		
Repayment of long-term debt	<u>(28,134)</u>	<u>(27,455)</u>
<b>(Decrease) increase in cash and cash equivalents during the year</b>	<b>(588,170)</b>	<b>342,277</b>
<b>Cash and cash equivalents, beginning of year</b>	<b><u>873,112</u></b>	<b><u>530,835</u></b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 284,942</b>	<b>\$ 873,112</b>

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



---

# London Family Court Clinic Incorporated

## Notes to Financial Statements

**March 31, 2018**

---

### 1. Significant Accounting Policies

#### **Nature of Organization**

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

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

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

#### **Basis of Accounting**

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

#### **Fund Accounting**

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

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

#### **Cash and Cash Equivalents**

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

---

# London Family Court Clinic Incorporated

## Notes to Financial Statements

**March 31, 2018**

---

### 1. Significant Accounting Policies (continued)

#### Financial Instruments

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

#### Inventory

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

#### Capital Assets

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

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

#### Pension Plan

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

---

# London Family Court Clinic Incorporated

## Notes to Financial Statements

**March 31, 2018**

---

### 1. Significant Accounting Policies (continued)

#### Revenue Recognition

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

The Clinic is funded by the Province of Ontario in accordance with budget arrangements established by the Ministry of Children and Youth Services and the Ministry of the Attorney General. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period. These financial statements reflect agreed arrangements approved by the Ministry with respect to the year ended March 31, 2018.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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

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

#### Contributed Services

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

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

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 1. Significant Accounting Policies (continued)

#### Foreign Currency Translation

Foreign currency accounts are translated into Canadian dollars as follows:

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

#### Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates made by management primarily relate to determining the useful life of capital assets, impairment allowance for accounts receivable and recoverable subsidies.

---

### 2. Accounts Receivable

	2018	2017
Fee for service	\$ 68,862	\$ 57,559
Impairment allowance	(2,424)	(8,452)
Funding assistance due:		
Ontario Trillium Foundation - Fetal Alcohol Syndrome Disorder	-	7,500
Ontario Trillium Foundation - WEALTH	7,500	7,500
Ontario Trillium Foundation - Renovation	-	114,300
Ontario Trillium Foundation - Poverty Reduction Fund	66,900	-
The Department of Justice - Youth iPortage	-	7,284
The Department of Justice - Child Advocacy Centre	130,433	9,091
The Department of Justice - Delta Series	-	13,478
Harmonized Sales Tax	39,338	91,224
	\$ 310,609	\$ 299,484

---

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 3. Inventory

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

---

### 4. Long-term Investments

	<u>2018</u>	<u>2017</u>
<b>Upstream Endowment</b>	<b>\$ 147,510</b>	<b>\$ 150,336</b>

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 (2017 - \$nil) in donations for the Upstream Endowment and used \$4,012 (2017 - \$1,304) of the funds. The funds are currently held in guaranteed investment certificates. Interest earned on the endowment fund was \$1,186 (2017 - \$650).

---

### 5. Investment in Condominium Corporation

The Clinic holds a one third interest in a Condominium Corporation located at 254 Pall Mall Street, London, Ontario and it is recorded at cost. The Clinic's proportionate interest in the reserve for major repairs and replacements and the cumulative excess of income over expenditures of the Condominium Corporation was \$185,683 at March 31, 2018 (2017 - \$215,467).

---

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 6. Capital Assets

	2018		2017	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Office condominium	\$ 1,303,512	\$ 726,425	\$ 577,087	\$ 340,746
Equipment	316,667	279,618	37,049	8,370
Computer equipment	139,331	102,661	36,670	41,649
Website	57,252	25,226	32,026	15,251
	<b>\$ 1,816,762</b>	<b>\$ 1,133,930</b>	<b>\$ 682,832</b>	<b>\$ 406,016</b>

Capital assets purchased during the year include:

	2018		2017	
Condominium renovations and improvements	\$ 265,551	\$	15,355	
Equipment	33,726	-	-	
Computer equipment	8,843	28,622	28,622	
Website	27,154	10,436	10,436	
	<b>\$ 335,274</b>	<b>\$</b>	<b>54,413</b>	

No amortization has been recorded on the cost of the website purchased in the year since it was not yet in use at year end.

---

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 7. Accounts Payable and Accrued Liabilities

	<b>2018</b>	2017
Accounts payable and accrued liabilities	<b>\$ 356,788</b>	\$ 454,589
Government remittances payable	<b>55,567</b>	51,834
Recoverable subsidies:		
Ministry of Community & Social Services, Ministry of Children & Youth Services:		
- Alternative Dispute Resolution	<b>121,324</b>	92,179
Ministry of Children & Youth Services - Youth Justice Services:		
- Medical/Psychological Reports	-	9,022
- Clinical Supports Team	-	6,966
	<b>\$ 533,679</b>	\$ 614,590

The Service Provider/Delivery Agent has a Service Contract/CFSA Approval with the Ministry of Community & Social Services and the Ministry of Children & Youth Services. The above services are in a surplus position as at March 31, 2018. The surplus amounts are reflected in the accounts payable and accrued liabilities balance.

---

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 8. Long-term Debt

	2018	2017
4.5% first mortgage, secured by the office condominium with current carrying value of \$577,087, repayable in monthly amounts of \$3,174 principal and interest due December 2022	\$ 245,553	\$ -
3.24% first mortgage, previously secured by the office condominium, was repayable in monthly amounts of \$3,024 principal plus interest and was due December 2017	-	273,687
	<b>245,553</b>	273,687
Less amounts due within one year	<b>27,569</b>	273,687
	<b>\$ 217,984</b>	\$ -

Principal repayments for the next five years are as follows:

2019	\$ 27,569
2020	28,834
2021	30,160
2022	31,546
2023	127,444
	<b>\$ 245,553</b>

Interest expense related to long-term debt totalled \$8,606 in 2018 (2017 - \$8,440).

At March 31, 2018, the Clinic also had an undrawn credit line under a bank facility of \$400,000 (2017 - \$400,000) bearing interest at prime plus 1.9% (2017 - 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.

---



## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

### 9. Deferred Contributions

Deferred contributions are detailed as follows:

	2018	2017
Expenses of future periods	\$ 157,941	\$ 463,733
Capital assets	339,474	137,186
	497,415	600,919
Current portion	(173,641)	(473,607)
	\$ 323,774	\$ 127,312

#### *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.

	2018	2017
Balance, beginning of year	\$ 137,186	\$ 113,077
Add amounts received in the year	217,988	33,983
Less amounts amortized to revenue	(15,700)	(9,874)
	\$ 339,474	\$ 137,186

#### *Expenses of future periods:*

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

	2018	2017
Balance, beginning of year	\$ 463,733	\$ 141,799
Add amounts received in the year	250,931	637,971
Less amount recognized as revenue in the year	(556,723)	(316,037)
	\$ 157,941	\$ 463,733

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 9. Deferred Contributions (continued)

Expenses of future periods are detailed as follows:

	<b>2018</b>	2017
Ministry of Community Safety and Correctional Services		
- Indigenous Youth Assessment Framework	\$ -	\$ 246
The Department of Justice - Child Advocacy Centre, Renovation and Communications	-	15,915
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder	-	31,679
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder - Connect	<b>68,797</b>	-
Ontario Trillium Foundation grant - Local Poverty Reduction Fund	<b>59,031</b>	165,389
Ontario Trillium Foundation grant - WEALTH	<b>18,008</b>	60,525
Ontario Trillium Foundation - Renovation	-	107,000
Ministry of Employment and Social Development Canada - Enabling Accessibility Fund	-	49,970
Bluewater Health - future training	<b>3,076</b>	8,038
Other	<b>9,029</b>	24,971
	<b>\$ 157,941</b>	<b>\$ 463,733</b>

---

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 10. Revenue

	2018	2017
Operating grants:		
The Ministry of Children & Youth Services - Youth Justice Services	\$ 808,682	\$ 805,023
The Ministry of Community & Social Services - Ministry of Children & Youth Services	1,179,517	1,259,927
The Ministry of the Attorney General	165,931	161,898
	<b>\$ 2,154,130</b>	<b>\$ 2,226,848</b>
	2018	2017
Research and Project Grants:		
Ministry of Community Safety and Correctional Services - Indigenous Youth Assessment Framework	\$ 35,246	\$ 34,666
Ontario Trillium Foundation grant - Local Poverty Reduction Fund	240,934	169,292
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder	31,679	43,321
Ontario Trillium Foundation grant - Renovation	1,382	5,531
Ontario Trillium Foundation grant - WEALTH	42,517	14,475
Ontario Trillium Foundation grant - Fetal Alcohol Syndrome Disorder - Connect	4,903	-
The Department of Justice - Child Advocacy Centre, Renovation and Communications	1,708	48,500
The Department of Justice - Child Advocacy Centre	217,858	114,144
The Department of Justice - Delta Series	-	134,781
The Department of Justice - Youth iPortage	399	71,508
Sisters of St. Joseph - FASD	-	315
	<b>\$ 576,626</b>	<b>\$ 636,533</b>

---

### 11. 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 \$106,673 (2017 - \$103,098) and are included in employee benefits.

---

---

## London Family Court Clinic Incorporated Notes to Financial Statements

**March 31, 2018**

---

### 12. Net Change in Non-cash Working Capital Balances

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

	<u>2018</u>	<u>2017</u>
Accounts receivable	\$ (11,125)	\$ (101,592)
Fee for service work-in-progress	16,080	(15,360)
Inventory	6,944	3,043
Prepaid expenses	(382)	4,601
Accounts payable and accrued liabilities	(80,911)	237,059
Unearned fee deposits	20,796	5,199
Deferred contributions	(87,804)	355,917
	<u>\$ (136,402)</u>	<u>\$ 488,867</u>

---

### 13. Economic Dependence

The Clinic depends on the continuing support and funding by various government agencies. The organization receives approximately 79% (2017 - 79%) of its revenue in the form of subsidies, research and operating grants from these agencies. If the organization is unable to obtain funding from these agencies the organization may not be able to continue as a going concern.

---

### 14. Commitments

The organization has entered into a marketing contract with a remaining balance of \$30,875 as at March 31, 2018 for services to be completed in the next year.

The organization has entered into an operating lease for the premise it occupies at \$1,153 per month, under a lease expiring in March 2021.

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

2019	\$ 13,838
2020	14,652
2021	<u>15,873</u>
	<u>\$ 44,363</u>

---

---

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

**March 31, 2018**

---

### **15. Financial Instrument Risk**

#### **Interest Rate Risk**

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

#### **Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk arising from its accounts and contributions receivable. The majority of the organization's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding. The organization also has concentration of credit risk related to all cash being held by one financial institution.

#### **Liquidity Risk**

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

#### **Market Risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market price. The organization is exposed to market risk through its cash equivalents and long-term investments.

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

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 165,000	\$ 165,000
Deferred capital funding, net	931	(3,102)
	<b>165,931</b>	<b>161,898</b>
<b>Salaries and benefits</b>		
Salaries	122,589	109,375
Employee benefits	25,542	23,656
	<b>148,131</b>	<b>133,031</b>
<b>Operation expenses</b>		
Occupancy costs	7,894	7,894
Purchase of service	4,341	3,958
Office expenses	1,954	1,546
Staff expenses	593	444
Office/program equipment	931	12,955
Telephone	780	1,191
Insurance	500	500
Association fees	557	133
Other	250	250
	<b>17,800</b>	<b>28,871</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (4)</b>

---

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Medical/Psychological Reports</b> - page 23	\$ -	\$ (6,558)
<b>Clinical Supports Team</b> - page 24	-	22,431
<b>Youth Mental Health Court Worker Program</b> - page 25	<b>(20,150)</b>	<b>(23,055)</b>
<b>Intensive Intervention Services</b> - page 26	-	<b>(1,359)</b>
<b>Net program deficit</b>	<b>\$ (20,150)</b>	<b>\$ (8,541)</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 390,002	\$ 382,927
<b>Expenses</b>		
Salaries	255,540	241,877
Employee benefits	51,518	53,366
Occupancy costs	20,578	17,230
Administrative	51,224	51,113
Consultative and professional fees	9,442	25,066
Publication printing	300	-
Travel	1,400	833
	<b>390,002</b>	<b>389,485</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (6,558)</b>



---

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	<b>\$ 195,000</b>	<b>\$ 224,816</b>
<b>Expenses</b>		
Salaries	<b>99,758</b>	104,288
Employee benefits	<b>19,010</b>	18,654
Occupancy costs	<b>9,028</b>	17,399
Consultative and professional fees	<b>26,456</b>	14,351
Administrative	<b>35,654</b>	41,248
Travel	<b>5,094</b>	6,445
	<b>195,000</b>	<b>202,385</b>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ 22,431</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 146,144	\$ 121,328
Deferred capital funding, net	(3,829)	-
	<u>142,315</u>	<u>121,328</u>
<b>Expenses</b>		
Salaries	123,458	103,958
Administrative	7,619	16,340
Employee benefits	24,542	19,737
Occupancy costs	2,157	912
Consultative and professional fees	3,188	2,234
Travel	1,501	1,202
	<u>162,465</u>	<u>144,383</u>
<b>Excess of expenses over revenue</b>	<b>\$ (20,150)</b>	<b>\$ (23,055)</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 80,000	\$ 80,503
Deferred capital funding, net	1,365	(4,551)
	<b>81,365</b>	<b>75,952</b>
<b>Expenses</b>		
Salaries	48,619	52,631
Employee benefits	9,959	9,758
Occupancy costs	6,734	2,370
Consultative and professional fees	1,031	564
Administrative	14,265	11,148
Travel	757	840
	<b>81,365</b>	<b>77,311</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (1,359)</b>

---

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Access Intake - page 28</b>	\$ -	\$ (454)
<b>Service Coordination Process - page 29</b>	-	(3,761)
<b>Targeted Prevention - page 30</b>	-	(1,474)
<b>Counselling/Therapy Services - page 31</b>	-	(13,230)
<b>Specialized Consultation/Assessment - page 32</b>	-	(15,434)
<b>Alternative Dispute Resolution Project - page 33</b>	-	-
<b>Community Training - page 34</b>	-	(4,535)
<b>Net program deficit</b>	<b>\$ -</b>	<b>\$ (38,888)</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 15,124	\$ 15,124
<b>Expenses</b>		
Salaries	8,688	8,695
Consultative and professional fees	500	500
Employee benefits	1,737	1,708
Occupancy costs	2,535	2,659
Administrative	1,664	2,016
	<b>15,124</b>	<b>15,578</b>
Excess of expenses over revenue	\$ -	\$ (454)

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 51,100	\$ 51,100
<b>Expenses</b>		
Salaries	35,553	37,257
Employee benefits	7,110	7,018
Administrative	5,059	5,075
Consultative and professional fees	500	500
Travel	-	22
Occupancy costs	2,878	4,989
	<b>51,100</b>	<b>54,861</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (3,761)</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 74,000	\$ 74,000
<b>Expenses</b>		
Salaries	49,424	51,368
Consultative and professional fees	1,000	1,000
Employee benefits	9,889	9,910
Occupancy costs	1,881	2,114
Administrative	9,882	8,641
Travel	1,924	2,441
	<b>74,000</b>	<b>75,474</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (1,474)</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	<b>\$ 206,700</b>	<b>\$ 206,700</b>
<b>Expenses</b>		
Salaries	<b>118,141</b>	160,642
Consultative and professional fees	<b>25,500</b>	540
Employee benefits	<b>23,628</b>	30,906
Occupancy costs	<b>3,696</b>	885
Administrative	<b>30,735</b>	23,268
Travel	<b>5,000</b>	3,689
	<b>206,700</b>	219,930
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (13,230)</b>



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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 140,677	\$ 143,175
<b>Expenses</b>		
Salaries	75,913	74,882
Consultative and professional fees	31,904	52,960
Employee benefits	15,208	13,045
Occupancy costs	2,838	2,898
Administrative	14,814	14,747
Travel	-	77
	<b>140,677</b>	<b>158,609</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (15,434)</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 731,200	\$ 843,200
Deferred capital funding, net	(2,898)	(5,932)
	<b>728,302</b>	<b>837,268</b>
<b>Expenses</b>		
Consultative and professional fees	337,847	406,688
Salaries	96,678	89,437
Travel	109,615	120,353
Administrative	106,328	117,444
Employee benefits	18,350	16,935
Occupancy costs	12,100	11,471
Publication printing	1,000	-
	<b>681,918</b>	<b>762,328</b>
Operating surplus	46,384	74,940
Recoverable subsidy (Note 7)	(46,384)	(74,940)
Excess of expenses over revenue	\$ -	\$ -

---

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 9,998	\$ 7,500
<b>Expenses</b>		
Salaries	3,349	450
Employee benefits	250	-
Consultative and professional fees	3,925	6,494
Administrative	2,101	3,857
Travel	373	1,234
	<b>9,998</b>	<b>12,035</b>
Excess of expenses over revenue	\$ -	\$ (4,535)

---

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 73,700	\$ -
<b>Expenses</b>		
Administrative	4,875	-
Travel	28	-
	<b>4,903</b>	<b>-</b>
Operating surplus	68,797	-
Deferred contribution (Note 9)	(68,797)	-
Excess of revenue over expenses	\$ -	\$ -

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 299,689	\$ 208,000
Deferred capital funding, net	276	(919)
	<b>299,965</b>	<b>207,081</b>
<b>Expenses</b>		
Salaries	187,777	113,851
Consultative and professional fees	13,990	26,853
Employee benefits	32,988	22,781
Administrative	2,784	4,495
Travel	3,395	1,312
	<b>240,934</b>	<b>169,292</b>
Operating surplus	59,031	37,789
Deferred contribution (Note 9)	(59,031)	(37,789)
Excess of revenue over expenses	\$ -	\$ -

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 31,679	\$ 75,000
<b>Expenses</b>		
Salaries	22,914	30,526
Consultative and professional fees	1,000	-
Employee benefits	2,219	5,570
Administrative	5,315	7,176
Travel	231	49
	<b>31,679</b>	<b>43,321</b>
Operating surplus	-	31,679
Deferred contribution (Note 9)	-	(31,679)
Excess of revenue over expenses	\$ -	\$ -

---

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 107,000	\$ 114,300
Deferred capital funding, net	(105,618)	(1,769)
	<u>1,382</u>	<u>112,531</u>
<b>Expenses</b>		
Salaries	-	5,531
Administrative	1,382	-
	<u>1,382</u>	<u>5,531</u>
Operating surplus	-	107,000
Deferred contribution (Note 9)	-	(107,000)
Excess of revenue over expenses	<u>\$ -</u>	<u>\$ -</u>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 60,525	\$ 75,000
<b>Expenses</b>		
Salaries	28,919	10,029
Employee benefits	5,696	2,537
Administrative	7,766	1,909
Travel	136	-
	<b>42,517</b>	<b>14,475</b>
Operating surplus	<b>18,008</b>	60,525
Deferred contribution (Note 9)	<b>(18,008)</b>	(60,525)
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>



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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 242,933	\$ 114,144
Deferred capital funding, net	(25,075)	-
	<b>217,858</b>	<b>114,144</b>
<b>Expenses</b>		
Salaries	146,600	10,540
Consultative and professional fees	6,200	83,400
Employee benefits	28,288	2,002
Administrative	33,286	15,225
Publication printing	222	-
Travel	3,262	2,977
	<b>217,858</b>	<b>114,144</b>
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ -</b>

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ -	\$ 134,781
<b>Expenses</b>		
Salaries	6,594	61,737
Consultative and professional fees	(3,031)	46,111
Employee benefits	1,256	6,124
Administrative	461	17,539
Publication printing	1,688	2,750
Travel	28	520
	<b>6,996</b>	<b>134,781</b>
<b>Excess of expenses over revenue</b>	<b>\$ (6,996)</b>	<b>\$ -</b>

**London Family Court Clinic Incorporated**  
**Schedule of Department of Justice - Child Advocacy Centre,**  
**Renovation and Communications**  
**Funding and Expenses**

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 15,915	\$ 78,000
Deferred capital funding, net	(14,207)	(13,585)
	<b>1,708</b>	<b>64,415</b>
<b>Expenses</b>		
Salaries	-	6,500
Consultative and professional fees	-	8,614
Administrative	1,667	6,344
Travel	41	2,759
Publication printing	-	25,083
	<b>1,708</b>	<b>49,300</b>
Operating surplus	-	15,115
Deferred contribution (Note 9)	-	(15,915)
Excess of expenses over revenue	\$ -	\$ (800)

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

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ -	\$ 72,837
Deferred capital funding, net	<b>399</b>	(1,329)
	<b>399</b>	71,508
<b>Expenses</b>		
Salaries	-	21,460
Consultative and professional fees	-	39,492
Employee benefits	-	4,250
Administrative	<b>399</b>	8,425
Travel	-	1,955
Publication printing	-	337
	<b>399</b>	75,919
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ (4,411)</b>

**London Family Court Clinic Incorporated  
Schedule of Ministry of Community Safety and  
Correctional Services - Indigenous Youth Assessment  
Framework  
Funding and Expenses**

<b>For the year ended March 31</b>	<b>2018</b>	<b>2017</b>
<b>Revenue</b>		
Operating grant	\$ 35,246	\$ 34,912
<b>Expenses</b>		
Salaries	23,814	14,195
Consultative and professional fees	250	6,869
Employee benefits	5,285	3,478
Administrative	2,612	4,558
Travel	3,285	5,566
	<b>35,246</b>	<b>34,666</b>
Operating surplus	-	246
Deferred contribution (Note 9)	-	(246)
<b>Excess of expenses over revenue</b>	<b>\$ -</b>	<b>\$ -</b>