

LONDON FAMILY COURT CLINIC
AUDITED FINANCIAL STATEMENTS
MARCH 31, 2021



LONDON FAMILY COURT CLINIC
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MARCH 31, 2021

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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, 2021, 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, 2021 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.

Other Matter - Supplementary Information

We draw your attention to the fact that the supplementary information included in the schedules on pages 16 - 34 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
September 20, 2021

Davis Martindale LLP

Chartered Professional Accountants
Licensed Public Accountants



**LONDON FAMILY COURT CLINIC
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2021**

ASSETS		
	2021	2020
Current Assets		
Cash and cash equivalents	\$ 808,066	\$ -
Accounts receivable (note 3)	121,881	168,142
Fee for service work-in-progress	4,710	64,207
Prepaid expenses	6,922	12,595
Government subsidies receivable	197,539	45,363
Government remittances receivable	<u>35,565</u>	<u>82,935</u>
	1,174,683	373,242
Investment in Condo Corporation (note 5)	1	1
Tangible Capital Assets (note 6)	601,659	659,735
Long-term Investments (note 4)	<u>141,902</u>	<u>144,793</u>
	<u>\$1,918,245</u>	<u>\$1,177,771</u>
LIABILITIES AND ACCUMULATED NET ASSETS		
Current Liabilities		
Bank indebtedness (note 9)	\$ -	\$ 216,058
Government remittances payable	23,719	26,116
Accounts payable and accrued liabilities (note 7)	324,215	282,874
Current portion of long-term debt (note 8)	30,829	30,146
Unearned fee deposits	211,243	95,479
Current portion deferred contributions (note 10)	<u>24,229</u>	<u>28,408</u>
	614,235	679,081
Long-term Debt (note 8)	144,254	159,519
Deferred Contributions (note 10)	<u>387,874</u>	<u>428,864</u>
	1,146,363	1,267,464
Contingencies (note 14)		
Accumulated Net Assets		
Unrestricted	629,980	(234,486)
Upstream endowment funds (note 4)	<u>141,902</u>	<u>144,793</u>
	<u>771,882</u>	<u>(89,693)</u>
	<u>\$1,918,245</u>	<u>\$1,177,771</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, 2021**

	Unrestricted	Upstream Endowment	Total 2021	Total 2020
Balance, beginning of year	\$ (234,486)	\$ 144,793	\$ (89,693)	\$ (199,815)
Net withdrawals from Upstream Endowment (note 4)	-	(2,891)	(2,891)	196
Excess of revenues over expenses	<u>864,466</u>	<u>-</u>	<u>864,466</u>	<u>109,926</u>
Balance, end of year	<u>\$ 629,980</u>	<u>\$ 141,902</u>	<u>\$ 771,882</u>	<u>\$ (89,693)</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, 2021**

	2021	2020 (note 16)
Revenue		
Operating grants (note 11)	\$ 2,269,412	\$2,261,903
Fees for service	868,728	1,008,143
Research grants (note 11)	347,917	428,775
Amortization of deferred contributions	<u>28,408</u>	<u>29,351</u>
	3,514,465	3,728,172
Expenses		
Salaries (note 12)	1,987,393	2,015,881
Consultative and professional fees	798,445	717,109
Employee benefits	308,779	339,961
Occupancy costs	187,822	183,782
Administrative	175,277	190,375
Amortization of capital assets	58,077	65,692
Publication printing	8,552	5,519
Travel	<u>8,035</u>	<u>148,019</u>
	<u>3,532,380</u>	<u>3,666,338</u>
Excess (Deficit) of Revenues over Expenses from Operations	(17,915)	61,834
Other Income		
Wage subsidy (note 17)	<u>882,381</u>	<u>48,092</u>
Excess of Revenue over Expenses	<u>\$ 864,466</u>	<u>\$ 109,926</u>

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LONDON FAMILY COURT CLINIC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020 (note 16)
Cash Flows from Operating Activities		
Excess of revenues over expenses	\$ 864,466	\$ 109,926
Transfer from (to) Upstream Endowment	(2,891)	196
Items not requiring an outlay of cash:		
Amortization of capital assets	58,077	65,692
Amortization of deferred contributions	<u>(28,408)</u>	<u>(29,351)</u>
	891,244	146,463
Changes in non-cash working capital:		
Accounts receivable	46,261	(24,453)
Fee for service work-in-process	59,497	(39,180)
Prepaid expenses	5,673	3,009
Government subsidies receivable	(152,176)	(45,363)
Government remittances receivable	47,370	(52,326)
Inventory	-	16,311
Government remittances payable	(2,399)	(7,776)
Accounts payable and accrued liabilities	41,342	(144,056)
Unearned fee deposits	115,764	(2,332)
Deferred contributions	<u>(16,761)</u>	<u>30,641</u>
	<u>144,571</u>	<u>(265,525)</u>
Net Cash Provided by (Used in) Operating Activities	1,035,815	(119,062)
Cash Flows from Financing Activities		
Decrease in long-term debt	(14,582)	(29,172)
Cash Flows from Investing Activities		
Additions to property, plant, equipment and leaseholds	-	(40,000)
Decrease in long-term investment	<u>2,891</u>	<u>(196)</u>
Net Cash Provided by (Used in) Investing Activities	<u>2,891</u>	<u>(40,196)</u>
Net Increase (Decrease) in Cash	1,024,124	(188,430)
Cash (Bank Indebtedness), Beginning of Year	<u>(216,058)</u>	<u>(27,628)</u>
Cash (Bank Indebtedness), End of Year	<u>\$ 808,066</u>	<u>\$ (216,058)</u>

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LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

1. 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.

2. Significant Accounting Policies

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

(a) 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.

(b) 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 6.

(c) 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.

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LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

2. Significant Accounting Policies (continued)

(d) 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, 2021.

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.

(e) 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.

(f) 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.

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**LONDON FAMILY COURT CLINIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021**

2. Significant Accounting Policies (continued)

(g) 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.

(h) Fund Accounting

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

(i) 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.

3. Accounts Receivable

	2021	2020
Fee for service	\$ 121,881	\$ 179,132
Impairment allowance	<u>-</u>	<u>(10,990)</u>
	<u>\$ 121,881</u>	<u>\$ 168,142</u>

4. Long-term Investments

	2021	2020
Upstream Endowment	<u>\$ 141,902</u>	<u>\$ 144,793</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 \$57 (2020 - \$NIL) in donations for the Upstream Endowment and used \$2,948 (2020 - \$NIL) of the funds. The funds are currently held in guaranteed investment certificates. Interest earned on the endowment fund was \$NIL (2020 - \$196).

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, 2021

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 \$221,842 at March 31, 2021 (2020 - \$205,194).

6. Tangible Capital Assets

		Cost	Accumulated Amortization	Net 2021	Net 2020
Office condominium	40 yr SL	\$1,358,630	\$ 827,940	\$ 530,690	\$ 564,962
Equipment	20% D.B.	325,858	300,523	25,335	30,329
Computer equipment	30% D.B.	186,149	140,515	45,634	56,028
Website	3 yr SL	<u>57,252</u>	<u>57,252</u>	-	<u>8,416</u>
		<u>\$ 1,927,889</u>	<u>\$1,326,230</u>	<u>\$ 601,659</u>	<u>\$ 659,735</u>

Capital assets purchased include:

	2021	2020
Computer equipment	\$ <u>-</u>	\$ <u>40,000</u>

7. Accounts Payable and Accrued Liabilities

	2021	2020
Accounts payable and accrued liabilities	\$ 209,741	\$ 164,605
Recoverable subsidies:		
Ministry of Children, Community and Social Services - Alternative Dispute Resolution	114,474	114,292
Other	<u>-</u>	<u>3,977</u>
	<u>\$ 324,215</u>	<u>\$ 282,874</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, 2021. 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, 2021**

8. Long-term Debt

	2021	2020
4.5% first mortgage, secured by the office condominium with current carrying value of \$530,690 , repayable in monthly amounts of \$3,174 principle and interest due December 2022.	\$ 175,083	\$ 189,665
Less: current portion	<u>30,829</u>	<u>30,146</u>
	<u>\$ 144,254</u>	<u>\$ 159,519</u>

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

Year ending	March 31, 2022	\$ 30,829
	March 31, 2023	<u>144,254</u>
		<u>\$ 175,083</u>

Interest expense related to long-term debt totaled \$8,648 in 2021 (2020 - \$8,921).

9. Bank Indebtedness

As at March 31, 2021, the Clinic had drawn \$NIL (2020 - \$50,000) on an operating line of credit with available credit of \$400,000 bearing interest at prime plus 1.9% (2020 - 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 the 2020 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, 2021

10. Deferred Contributions

Deferred contributions are detailed as follows:

	2021	2020
Expenses of future periods - unearned revenue	\$ 95,204	\$ 111,965
Capital assets	<u>316,899</u>	<u>345,307</u>
	412,103	457,272
Current portion	<u>(24,229)</u>	<u>(28,408)</u>
	<u>\$ 387,874</u>	<u>\$ 428,864</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.

	2021	2020
Balance, beginning of year	\$ 345,307	\$ 374,658
Less: amounts amortized to revenue	<u>(28,408)</u>	<u>(29,351)</u>
	<u>\$ 316,899</u>	<u>\$ 345,307</u>

Expenses of future periods - unearned revenue:

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

	2021	2020
Balance, beginning of year	\$ 111,965	\$ 81,324
Add: amounts received in the year	381,589	514,709
Less: amounts recognized as revenue in the year	<u>(398,350)</u>	<u>(484,068)</u>
	<u>\$ 95,204</u>	<u>\$ 111,965</u>

Expenses of future periods are detailed as follows:

	2021	2020
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	\$ 79,218	\$ 46,456
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (2)	-	12,906
Ontario Trillium Foundation Grant - Suicide Prevention	-	43,158
Ministry of Children, Community and Social Services - Youth Justice	9,710	4,915
Other	<u>6,276</u>	<u>4,530</u>
	<u>\$ 95,204</u>	<u>\$ 111,965</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, 2021

11. Revenue

	2021	2020
Operating Grants		
The Ministry of Children, Community and and Social Services - Youth Justice Services	\$ 748,619	\$ 741,217
The Ministry of Children, Community & Social Services - Alternative Dispute Resolution	841,200	841,093
Ministry of Health - Children and Family Interventions	514,593	514,593
The Ministry of the Attorney General	<u>165,000</u>	<u>165,000</u>
	<u><u>\$2,269,412</u></u>	<u><u>\$2,261,903</u></u>
	2021	2020
Research and Project Grants		
Ontario Trillium Foundation grant - Local Poverty Reduction Fund (2)	\$ 184,016	\$ 192,447
Ontario Trillium Foundation grant - Suicide Prevention	39,188	52,286
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	41,498	159,234
Other	<u>83,215</u>	<u>24,808</u>
	<u><u>\$ 347,917</u></u>	<u><u>\$ 428,775</u></u>

12. Group Pension Plan

The Clinic has a defined contribution pension plan with contributions based on a variable percentage of an employee's gross salary depending on years of service. Employer contributions during the year amounted to \$115,983 (2020 - \$128,041) and are included in employee benefits.

13. Economic Dependence

The Clinic depends on the continuing support and funding by various government agencies. The organization receives approximately 61% (2020 - 72%) 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.

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, 2021

14. Contingencies

Contingent liabilities represent items that, as at March 31, 2021, are not recognized in the balance sheet because there is significant uncertainty at that date as to the necessity for the entity to receive or make payments in respect to them.

During the year, a third party commenced a civil action seeking \$64,748 in damages. The Clinic disagrees with the claim. At this time, the outcome of these proceedings cannot be determined. No amounts have been included in these statements other than legal fees incurred to March 31, 2021.

15. 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, 2021.

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 any be unable to settle or recover a financial asset.

16. Comparative Figures

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

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, 2021

17. Government Assistance

The company applied for Canadian Emergency Wage Subsidy in the current year, and claimed \$848,148 (2020 - \$48,092). The company applied for the Canada Emergency Rent Subsidy in the current year, and claimed \$9,233 (2020 - \$NIL). The company applied for the Temporary Wage Subsidy in the current year, and claimed \$25,000 (2020 - \$NIL). The amount is based on management calculations and therefore are subject to conditions disclosed in note 2(g) above. The subsidy claimed may be subject to adjustments by the Canada Revenue Agency upon their review. Any such adjustments will be reflected in the period that they become known.

18. 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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LONDON FAMILY COURT CLINIC
SCHEDULE OF MINISTRY OF THE ATTORNEY GENERAL
CHILD WITNESS PROJECT
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 165,000	\$ 165,000
Salaries and Benefits		
Salaries	120,766	127,325
Non-mandatory employee benefits	12,077	12,462
Mandatory employee benefits	<u>9,661</u>	<u>9,996</u>
	<u>142,504</u>	<u>149,783</u>
Expenses		
Consultative	7,847	-
Rent	6,000	4,633
Occupancy	4,350	-
Office supplies	2,770	600
Advertising	1,000	298
Insurance	529	500
Salaries	-	2,336
Office equipment	-	1,949
Telecommunications	-	1,023
Audit	-	1,000
Other expenses	-	1,000
Utilities	-	800
Client expenses	-	577
Translation	<u>-</u>	<u>320</u>
	<u>22,496</u>	<u>15,036</u>
	<u>165,000</u>	<u>164,819</u>
Excess of Revenue over Expenses	<u>\$ -</u>	<u>\$ 181</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, 2021
(UNAUDITED)

	2021	2020
Medical/Psychological Reports	\$ (166)	\$ -
Multi Disciplinary Clinical Support Program	-	-
Youth Mental Health Court Worker Program	-	(2,379)
Intensive Intervention Services	-	-
Youth Violence Human Trafficking Prevention Program	<u>-</u>	<u>-</u>
Net Program Surplus (Deficit)	\$ <u>(166)</u>	\$ <u>(2,379)</u>

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LONDON FAMILY COURT CLINIC
SUMMARY OF MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES -
YOUTH JUSTICE DIVISION
SECTION 34 MEDICAL/PSYCHOLOGICAL REPORTS
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 325,180	\$ 325,180
Expenses		
Salaries	256,510	258,988
Administrative	34,248	32,943
Occupancy	23,300	-
Consultive and professional fees	7,760	-
Telecommunications	2,400	7,738
Office supplies	1,128	4,541
Advertising	-	19,800
Client expenses	-	1,170
	<u>325,346</u>	<u>325,180</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ (166)</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
MULTI DISCIPLINARY CLINICAL SUPPORT PROGRAM
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 204,816	\$ 204,602
Expenses		
Salaries	136,471	135,971
Consultive and professional fees	24,686	20,399
Administrative	20,256	25,374
Client expenses	10,096	11,528
Occupancy costs	8,957	8,445
Travel	4,350	2,885
	<u>204,816</u>	<u>204,602</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, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 121,328	\$ 121,328
Expenses		
Salaries	98,472	98,633
Administrative	12,012	12,162
Client expenses	3,349	-
Telecommunications	3,240	5,279
Travel	2,377	-
Office supplies	1,878	3,243
Advertising	-	2,997
Utilities	-	1,393
	<u>121,328</u>	<u>123,707</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (2,379)</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, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 90,000	\$ 90,000
Expenses		
Salaries	70,838	68,886
Administrative	8,910	9,383
Occupancy	5,634	-
Office supplies	2,014	3,618
Consultive and professional fees	1,500	-
Travel	1,104	-
Advertising	-	5,634
Telecommunications	-	1,626
Utilities	-	853
	<u>90,000</u>	<u>90,000</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, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 7,295	\$ 12,859
Expenses		
Salaries	7,070	6,954
Administrative	225	990
Office supplies	<u>-</u>	<u>100</u>
	7,295	8,044
Operating surplus	-	4,815
Less: deferred portion	<u>-</u>	<u>4,815</u>
Excess of Revenue over Expenses	<u><u>\$ -</u></u>	<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, 2021
(UNAUDITED)

	2021	2020
Access Intake	\$ (1,265)	\$ -
Service Coordination Process	-	-
Targeted Prevention	-	-
Counselling/Therapy Services	134	-
Specialized Consultation/Assessment	<u>1,079</u>	<u>-</u>
Net Program Surplus (Deficit)	\$ <u>(52)</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
ACCESS INTAKE
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 15,124	\$ 15,124
Expenses		
Salaries	11,519	11,339
Client expenses	1,936	-
Administrative	1,622	1,497
Office supplies	770	-
Consultive and professional fees	542	-
Advertising	-	1,788
Telecommunications	-	500
	<u>16,389</u>	<u>15,124</u>
Excess (Deficit) of Revenue over Expenses	\$ <u>(1,265)</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, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 51,100	\$ 51,100
Expenses		
Salaries	39,994	41,572
Administrative	5,059	5,059
Occupancy	2,878	-
Office supplies	2,669	1,091
Consultive and professional fees	500	-
Advertising	-	2,878
Telecommunications	-	500
	<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, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 76,115	\$ 76,115
Expenses		
Salaries	58,491	61,681
Administrative	7,535	7,536
Client expenses	3,777	-
Office supplies	3,763	904
Occupancy	2,201	-
Travel	348	-
Utilities	-	3,093
Advertising	-	2,201
Telecommunications	-	700
	<u>76,115</u>	<u>76,115</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
COUNSELLING/THERAPY SERVICES
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 206,700	\$ 206,700
Expenses		
Salaries	164,085	160,236
Administrative	20,463	20,463
Consultive and professional fees	14,065	-
Occupancy	3,339	-
Client expenses	2,897	-
Travel	1,717	-
Telecommunications	-	11,918
Office supplies	-	6,766
Advertising	-	3,680
Utilities	-	3,637
	<u>206,566</u>	<u>206,700</u>
Excess of Revenue over Expenses	<u>\$ 134</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
SPECIALIZED CONSULTATION/ASSESSMENT
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 165,554	\$ 165,554
Expenses		
Salaries	120,825	120,800
Consultive and professional fees	18,643	24,131
Administrative	16,225	16,390
Occupancy costs	7,808	2,838
Client expenses	<u>974</u>	<u>1,395</u>
	<u>164,475</u>	<u>165,554</u>
Excess of Revenue over Expenses	<u>\$ 1,079</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 ONTARIO TRILLIUM FOUNDATION SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Fetal Alcohol Spectrum Disorder	\$ -	\$ -
Poverty Reduction Fund (1)	-	-
Poverty Reduction Fund (2)	(4,088)	-
EQ4 Suicide Community Response Protocol Project	<u>(1,688)</u>	<u>1,688</u>
Net Program Surplus (Deficit)	<u><u>\$ (5,776)</u></u>	<u><u>\$ 1,688</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
FETAL ALCOHOL SPECTRUM DISORDER
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)**

	2021	2020
Revenue		
Operating grant	\$ 156,656	\$ 159,234
Expenses		
Salaries	107,366	154,853
Administrative (recovery)	6,707	(5,639)
Consultive and professional fees	5,447	4,399
Occupancy	4,350	-
Client expenses	25	-
Advertising	-	4,846
Utilities	-	701
Office supplies	-	74
	<u>123,895</u>	<u>159,234</u>
Operating surplus	32,761	-
Less: deferred contribution	<u>(32,761)</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
SCHEDULE OF ONTARIO TRILLIUM FOUNDATION
POVERTY REDUCTION FUND (2)
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)**

	2021	2020
Revenue		
Operating grant	\$ 184,106	\$ 192,447
Expenses		
Salaries	125,607	172,860
Consultive and professional fees	54,606	13,994
Administrative	4,231	3,200
Client expenses	3,700	-
Office supplies	50	977
Utilities	-	1,416
	<u>188,194</u>	<u>192,447</u>
Excess (Deficit) of Revenue over Expenses	\$ <u>(4,088)</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
EQ4 SUICIDE COMMUNITY PREVENTION PROTOCOL PROJECT
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)**

	2021	2020
Revenue		
Operating grant	\$ 37,500	\$ 37,500
Expenses		
Salaries	28,256	23,183
Consultive and professional fees	6,328	2,916
Administrative	3,285	9,539
Client expenses	1,298	174
Office supplies	<u>21</u>	<u>-</u>
	<u>39,188</u>	<u>35,812</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ (1,688)</u>	<u>\$ 1,688</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 EQ4 SUICIDE
COMMUNITY PREVENTION PROTOCOL PROJECT
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)**

	2021	2020
Revenue		
Operating grant	\$ 10,000	\$ 10,000
Expenses		
Salaries	6,117	5,539
Consultive and professional fees	2,680	2,915
Administrative	1,203	2,171
Client expenses	-	174
	<u>10,000</u>	<u>10,799</u>
Excess (Deficit) of Revenue over Expenses	<u>\$ -</u>	<u>\$ (799)</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 & SOCIAL SERVICES
ALTERNATIVE DISPUTE RESOLUTION PROGRAM
FOR THE YEAR ENDED MARCH 31, 2021
(UNAUDITED)

	2021	2020
Revenue		
Operating grant	\$ 841,200	\$ 840,437
Expenses		
Telecommunications	441,207	410,110
Salaries	167,041	137,412
Administrative	83,279	83,203
Office supplies	11,216	25,036
Client expenses	10,600	-
Travel	8,899	-
Advertising	1,065	10,800
Utilities	-	112,757
	<u>723,307</u>	<u>779,318</u>
Operating surplus	117,893	61,119
Recoverable subsidy	<u>(117,893)</u>	<u>(61,119)</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.

