

LONDON FAMILY COURT CLINIC
Financial Statements
Year Ended March 31, 2023

LONDON FAMILY COURT CLINIC
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Year Ended March 31, 2023

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MALOTT PROFESSIONAL CORPORATION

LICENSED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of London Family Court Clinic

Opinion

I have audited the financial statements of London Family Court Clinic (the Company), which comprise the balance sheet as at March 31, 2023, and the statements of retained earnings, loss and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Private Enterprises (ASPE).

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Company in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Matter

The financial statements for the year ended March 31, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 6, 2023.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASPE, 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

(continues)

Independent Auditor's Report to the Shareholders of London Family Court Clinic *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Tilbury, Ontario
February 1, 2024

PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT
Authorized to practise public accounting by
the Chartered Professional Accountants of Ontario

LONDON FAMILY COURT CLINIC

Balance Sheet

March 31, 2023

	Unrestricted	Upstream Endowment (note 4)	2023	2022 (note 18)
ASSETS				
CURRENT				
Cash	\$ 1,065,128	\$ 413	\$ 1,065,541	\$ 1,189,755
Short-term investments (Note 6)	503,923	143,999	647,922	400,000
Accounts receivable (Note 5)	15,571	-	15,571	151,881
Inventory	-	-	-	960
Harmonized sales tax recoverable	69,282	-	69,282	34,690
Prepaid expenses	10,313	-	10,313	12,334
	<u>1,664,217</u>	<u>144,412</u>	<u>1,808,629</u>	<u>1,789,620</u>
CAPITAL ASSETS (Note 8)	501,333	-	501,333	548,936
LONG TERM				
INVESTMENT (Note 7)	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
	<u>\$ 2,165,551</u>	<u>\$ 144,412</u>	<u>\$ 2,309,963</u>	<u>\$ 2,338,557</u>
LIABILITIES AND SHAREHOLDERS' EQUITY				
CURRENT				
Accounts payable and accrued liabilities (Note 10)	\$ 471,625	\$ -	\$ 471,625	\$ 294,328
Current portion of long term debt (Note 14)	-	-	-	32,245
Wages payable	24,362	-	24,362	48,985
Employee deductions payable	17,485	-	17,486	143
Deferred income (Note 12)	161,529	-	161,529	124,650
Retainer and client deposits	-	-	-	446,125
Current portion of deferred contribution (Note 13)	21,541	-	21,541	23,414
Due to Navigating Onward Inc. (Note 17)	453,772	-	453,772	-
	<u>1,150,314</u>	<u>-</u>	<u>1,150,315</u>	<u>969,890</u>
LONG TERM DEBT (Note 14)	-	-	-	113,673
DEFERRED				
CONTRIBUTIONS (Note 13)	<u>247,716</u>	<u>-</u>	<u>247,715</u>	<u>269,256</u>
	<u>1,398,030</u>	<u>-</u>	<u>1,398,030</u>	<u>1,352,819</u>
RETAINED EARNINGS	<u>767,521</u>	<u>144,412</u>	<u>911,933</u>	<u>985,738</u>
	<u>\$ 2,165,551</u>	<u>\$ 144,412</u>	<u>\$ 2,309,963</u>	<u>\$ 2,338,557</u>

On behalf of the Board

MAT

Director

Ketan Ramji

Director

LONDON FAMILY COURT CLINIC
Statement of Retained Earnings
Year Ended March 31, 2023

	Unrestricted	Upstream Endowment	2023	2022
RETAINED EARNINGS - BEGINNING OF YEAR	\$ 843,836	\$ 141,902	\$ 985,738	\$ 771,882
NET INCOME (LOSS)	<u>(73,805)</u>	-	<u>(73,805)</u>	<u>213,856</u>
	770,031	141,902	911,933	985,738
Interfund Transfers	<u>(2,510)</u>	2,510	-	-
RETAINED EARNINGS - END OF YEAR	<u>\$ 767,521</u>	<u>\$ 144,412</u>	<u>\$ 911,933</u>	<u>\$ 985,738</u>

LONDON FAMILY COURT CLINIC

Statement of Loss

Year Ended March 31, 2023

	Unrestricted	Upstream Endowment	2023	2022
REVENUES				
Operating grants <i>(Note 16)</i>	\$ 2,576,713	\$ -	\$ 2,576,713	\$ 2,338,914
Fee for service and other	502,591	1,143	503,734	1,203,636
Research grants <i>(Note 16)</i>	28,626	-	28,626	169,205
Amortization of deferred revenue	23,414	-	23,414	24,229
	<u>3,131,344</u>	<u>1,143</u>	<u>3,132,487</u>	<u>3,735,984</u>
EXPENSES				
Salaries and wages	1,546,916	-	1,546,916	1,790,093
Consulting and professional	889,993	1,143	891,136	1,067,639
Employee benefits	270,676	-	270,676	290,054
Administration	224,310	-	224,310	243,707
Occupancy	152,528	-	152,528	200,664
Amortization	47,602	-	47,602	52,723
Outreach and communication	36,589	-	36,589	22,428
Travel	36,535	-	36,535	19,334
	<u>3,205,149</u>	<u>1,143</u>	<u>3,206,292</u>	<u>3,686,642</u>
INCOME (LOSS) FROM OPERATIONS	(73,805)	-	(73,805)	49,342
OTHER INCOME				
Wage subsidy <i>(Note 11)</i>	-	-	-	164,514
NET INCOME (LOSS)	<u>\$ (73,805)</u>	<u>\$ -</u>	<u>\$ (73,805)</u>	<u>\$ 213,856</u>

LONDON FAMILY COURT CLINIC

Statement of Cash Flows

Year Ended March 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Net income (loss)	\$ (73,805)	\$ 213,856
Items not affecting cash:		
Amortization of capital assets	47,602	52,723
Amortization of deferred revenue	<u>(23,414)</u>	<u>(24,229)</u>
	<u>(49,617)</u>	242,350
Changes in non-cash working capital:		
Accounts receivable	136,310	167,539
Inventory	960	3,750
Accounts payable	177,235	13,396
Deferred income	-	(64,506)
Prepaid expenses	2,021	(5,412)
Harmonized sales tax payable	(34,594)	875
Deferred income	(409,246)	328,834
Wages payable	(24,559)	5,617
Employee deductions payable	<u>17,344</u>	<u>(23,492)</u>
	<u>(134,529)</u>	426,601
Cash flow from (used by) operating activities	<u>(184,146)</u>	668,951
INVESTING ACTIVITIES		
Decrease (increase) in long term investment	(247,922)	(400,000)
Bank loans payable	<u>(145,918)</u>	<u>(29,164)</u>
Cash flow used by investing activities	<u>(393,840)</u>	(429,164)
FINANCING ACTIVITY		
Amounts due to Navigating Onward Inc.	<u>453,772</u>	-
Cash flow from financing activity	<u>453,772</u>	-
INCREASE (DECREASE) IN CASH FLOW	(124,214)	239,787
Cash - beginning of year	<u>1,189,755</u>	949,968
CASH - END OF YEAR	\$ 1,065,541	\$ 1,189,755
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	<u>\$ 8,547</u>	<u>\$ 1,696</u>
Interest paid	<u>\$ (3,219)</u>	<u>\$ (9,035)</u>

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2023

1. DESCRIPTION OF OPERATIONS

The London Family Court Clinic (the "organization") is a children's mental health centre with a primary goal to provide services for high risk/high needs children, adolescents, their families and child victims/witnesses of violence.

The Organization is a registered charity and, as such, is exempt from taxation under Section 149(l) of the Income Tax Act.

On July 31, 2022 the organization divested itself of its fee for service operations. These operations were spun off as Navigating Onward Inc., an independent, incorporated not-for-profit Organization. As part of this divestiture Navigating Onward Inc. took on the liability and responsibility for the numerous contracts for services previously being held by the Organization. The spin off permits the Organization to better focus on its primary mission and mandate.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Unrestricted Fund.

Endowment contributions are reported in the Upstream Endowment Fund as outlined in the Endowment Fund note contained herein.

Financial instruments

All financial instruments are reported initially at fair value and subsequently at amortized cost, and tested for impairment at each reporting date if there is indication to do so. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Use of Estimates

The Organization require Management to make estimates and assumptions that impact reported amounts contained in these financial statements. Actual results could differ from these estimates.

Investments

The organization's investments consists of Guaranteed Investment Certificates (GIC's) which are initially recorded at fair market value.

All gains and losses from the sale, collection, or other disposition of investments and other non-cash assets are accounted for in the fund that owned the assets.

Ordinary income from investments, receivables, and similar assets is accounted for in the fund. Restricted endowment fund investments are accounted for as revenue of the fund when the terms of the restriction have been met.

(continues)

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

Capital assets are recorded at cost. The assets are amortized over their estimated useful lives on a straight line and declining balance basis at the following rates and methods:

Equipment	20%	declining balance method
Computer equipment	30%	declining balance method
Condominium	over 40 year life	straight-line method

The Organization regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of long lived assets

The Organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Employee future benefits

The company has a contributory defined contribution pension plan based on a variable percentage of employee's earnings depending upon years of service. Employer contributions during the year amounts to \$95,751 (2022 - \$111,564). and are included in employee benefits.

Revenue recognition

London Family Court Clinic follows the deferral method of accounting for contributions.

The Organization receives ongoing government funding in accordance with mutually agreed upon budget arrangements. Funding is taken into revenue as services are performed over time. Approved amounts not received in a fiscal year will be accrued at year-end and any surplus, where there is not a carry forward provision, is recorded as a liability (repayment) at the end of the year.

Endowment contributions are added to the endowment fund when received. Income in excess of the allowed allocated expenses for the intended purpose of the fund is deferred.

Restricted contributions are deferred until the corresponding expense(s) are incurred.

Unrestricted contributions and any fee for service amounts are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Investment and rental income is recognized as revenue in the period earned.

Seminar and training fees are recognized as revenue when the seminars are held.

Any other income is recorded as revenue when received provided the income can reasonably be considered as earned.

Government subsidies are recognized when eligibility and the requirements for earning the funding has been met in the period.

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LONDON FAMILY COURT CLINIC

Notes to Financial Statements

Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Donated goods and services

Donated goods and services are recorded at their fair market value at the time of the donation. During the year \$2,630 in goods and services were donated (2022 - \$0).

Volunteer services

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

3. FINANCIAL INSTRUMENTS

The company is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the company's risk exposure and concentration as of March 31, 2023.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The company is exposed to credit risk from customers. In order to reduce its credit risk, the company reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The company has a significant number of customers which minimizes concentration of credit risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the company manages exposure through its normal operating and financing activities. The company is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Unless otherwise noted, it is management's opinion that the company is not exposed to significant other price risks arising from these financial instruments.

4. UPSTREAM ENDOWMENT FUND

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 unfunded causes as described above. During the year, the Organization received \$144 (2022 - Nil) in donations and earned \$999 (2022 - \$284) in interest. Expenditures amounted to \$1,143 (2022 - Nil).

In the current year the Endowment fund is held primarily in the form of a Guaranteed Investment Certificate.

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2023

5. ACCOUNTS RECEIVABLE

Accounts receivable are all in the normal course of operations and, with the exception of accounts for which an allowance has been made, are expected to be collected within one year.

	2023	2022
<u>Summary</u>		
Accounts receivable	\$ 44,235	\$ 145,575
Grants receivable	15,260	15,680
Accounts receivable - Fee for Service	-	58,338
Allowance for doubtful accounts	(43,924)	(67,712)
	\$ 15,571	\$ 151,881

6. INVESTMENTS

	2023	2022
<u>Short term investments</u>		
Guaranteed Investment Certificate - Restricted as part of the Endowment Fund - due January 31, 2024, interest rate is variable depending upon market rate.	\$ 143,000	\$ -
Estimated accrued interest	999	-
Subtotal	143,999	-
Guaranteed Investment Certificate - Unrestricted - due January 29, 2024, interest rate is variable depending upon market rate.	250,000	-
Guaranteed Investment Certificate - Unrestricted - due January 29, 2024, interest rate is variable depending upon market rate.	250,000	-
Guaranteed Investment Certificate - Unrestricted - matured January 27, 2022. Earned interest at 0.6%.	-	400,000
Estimated accrued interest	3,923	-
	\$ 647,922	\$ 400,000

All investments are due within one year and, as such, are presented as current assets.

7. INVESTMENT IN CONDOMINIUM CORPORATION

The Organization owns a one third interest in a Condominium Corporation located at 254 Pall Mall Street, London, Ontario. The Organization occupies this space. The investment is recorded at cost on the Statement of Financial Position.

At December 31, 2022, the date of the last issued financial statements, the Organization's proportionate share of the equity of the Condominium Corporation was \$228,385 (\$212,808 - 2021).

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2023

8. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Condominium	\$ 1,358,630	\$ 895,872	\$ 462,758	\$ 496,724
Equipment	325,858	309,644	16,214	20,268
Computer equipment	186,149	163,788	22,361	31,944
	\$ 1,870,637	\$ 1,369,304	\$ 501,333	\$ 548,936

9. BANK FACILITY

The Organization has drawn \$0 (2022 - nil) on its operating line of credit available with an available limit of \$400,000 bearing interest at prime plus 1.9%. The Organization has provided a general security agreement and has pledged the security of the facility.

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities contains amounts owed at March 31 by the Organization. In addition amounts expected to be repaid in the future to various funders is included and detailed below:

	2023	2022
Accounts payable and accrued liabilities	\$ 204,201	\$ 171,059
Credit card liabilities	8,794	4,303
Other	3,386	4,672
Subtotal	216,381	180,034
	-	-
Repayments related to funding from the Ministry of Children, Community and Social Services - Alternative Dispute Resolution	240,726	114,294
Repayments related to funding from the Ministry of Health - Temporary Retention Incentive for Nurses Program	2,724	-
Repayments related to funding from the Ministry of Health - CFI Treatment Program	11,651	-
Total repayments	255,101	114,294
Total accounts payable and accrued liabilities	\$ 471,482	\$ 294,328

The repayment amounts are accumulated prior surpluses from the respective programs noted above.

11. GOVERNMENT ASSISTANCE

In the prior year the Organization applied for and received assistance under the Canadian Emergency Wage Subsidy (2022 - \$161,709) and the Canada Emergency Rent Subsidy (2022 - \$2,805). There were no claims made in the current year. Prior year claims are subject to the review of the Canada Revenue Agency so they may be subject to adjustment. Any such adjustments will be reflected in the period they become know.

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2023

12. DEFERRED REVENUE

Deferred revenue relates to unspent funding which will be recognized as revenue when future expenditures are incurred and connected activities are concluded satisfying the requirements of the funding provided.

	2023	2022
<u>Unearned revenue:</u>		
MCYS - Child Welfare	\$ -	\$ 28,026
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder	20,021	20,021
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	46,386	46,386
Ontario Trillium Foundation Grant - Suicide Prevention	15,000	15,000
Safe and Vital Communities Grant	43,815	-
Department of Justice Canada - Service Delivery Grant	12,726	-
Other	23,581	15,217
	\$ 161,529	\$ 124,650

13. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions relates to the unamortized and unspent amount of contributions and donations received for the purchase of assets. The amortization of capital contributions is recorded as revenue in the current period.

	2023	2022
<u>Current activity:</u>		
Opening balance	\$ 292,670	\$ 316,899
Amounts amortized to revenue	(23,414)	(24,229)
Subtotal	269,256	292,670
Current portion of deferred capital contributions	(21,541)	(23,414)
Closing balance - long term portion of deferred capital contributions	\$ 247,715	\$ 269,256

14. LONG TERM DEBT

	2023	2022
First mortgage bearing interest at 4.5%, secured by the Condominium with a current carrying value of \$462,758, repayable in a blended monthly payment of \$3,174, due May 2026	\$ -	\$ 145,919
Amounts payable within one year	-	(32,245)
	\$ -	\$ 113,674

Interest expense related to the mortgage was \$2,972 (\$8,921 - 2022).

The loan was repaid in advance of the due date by the Organization in the current year. No modifications have been made to the prior year presentation to reflect this.

LONDON FAMILY COURT CLINIC

Notes to Financial Statements

Year Ended March 31, 2023

15. ECONOMIC DEPENDENCE

The Organization is dependent on funding from various government agencies. Approximately 83% (2022 - 63%) of the revenue is in the form of subsidies or grants from these agencies. While this funding is spread among a handful of government agencies should this funding cease the Organization's ability to continue as a going concern would likely be drawn into question.

16. REVENUE

	<u>2023</u>	<u>2022</u>
<u>Operating Grants</u>		
Ministry of Children, Community and Social Services - Youth Justice Services	\$ 741,324	\$ 721,303
Ministry of Children, Community and Social Services - Alternative Dispute Resolution	714,767	813,174
Ministry of Health	535,942	540,293
Ministry of Children, Community and Social Services - Child Welfare Reform	204,806	89,650
Ministry of Children, Community and Social Services - Other programs	35,000	9,494
The Ministry of the Attorney General	165,000	165,000
Department of Justice Canada - Victims of Crime Fund	152,600	-
Department of Justice Canada - Service Delivery Grant	27,274	-
	<u>\$ 2,576,713</u>	<u>\$ 2,338,914</u>
<u>Research and Project Grants</u>		
Ontario Trillium Foundation Grant - Local Poverty Reduction Fund (2)	\$ -	\$ 18,800
Canada Summer Jobs	-	28,363
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	-	32,832
Ontario Centre of Excellence for Child and Youth Mental Health - Coming of Age	-	50,000
Safe and Vital Communities Grant	10,602	-
Other	18,024	39,210
	<u>\$ 28,626</u>	<u>\$ 169,205</u>

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2023

17. NAVIGATING ONWARD INC.

	2023	2022
<u>Amounts owed to:</u>		
Navigating Onward Inc. <i>(Spun this company off at August 1, 2022)</i>		
Assumption of unearned revenue at August 1, 2022	\$ 529,644	\$ -
Net activity record in Organization's bank accounts	42,683	-
Fees charged to Navigating Onward Inc. for office and back office support	(39,704)	-
Wages paid on behalf of Navigating Onward Inc.	(78,851)	-
	\$ 453,772	\$ -

The amounts are largely non-interest bearing with the exception of a loan for \$150,000 loaned to Navigating Onward Inc. for a short period of time during the year. This amount has been paid back to the Organization.

At the time of issuance the residual balance had been paid to Navigating Onward Inc..

18. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

LONDON FAMILY COURT CLINIC
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES - YOUTH JUSTICE DIVISION SURPLUS (DEFICIT)
(Schedule 1)
Year Ended March 31, 2023
(UNAUDITED)

	Section 34 Medical/Psycholo gical Reports	Clinical Support Program	Youth Mental Health Court Worker Program	Intensive Intervention Services	Total 2023	Total 2022
REVENUES						
Operating grant	\$ 325,180	\$ 204,816	\$ 121,328	\$ 90,000	\$ 741,324	\$ 741,324
EXPENSES						
Salaries and wages	198,773	117,858	77,005	51,169	444,805	467,999
Consulting and professional fees	39,690	8,848	7,864	913	57,315	44,065
Employee benefits	40,342	22,547	16,801	10,153	89,843	78,643
Office	5,981	12,387	5,044	3,525	26,937	19,712
Occupancy	7,971	10,569	5,143	14,387	38,070	37,493
Outreach and communication	230	6,305	440	99	7,074	5,618
Travel	-	6,025	84	844	6,953	14,403
Administration	32,193	20,277	12,012	8,910	73,392	73,391
	<u>325,180</u>	<u>204,816</u>	<u>124,393</u>	<u>90,000</u>	<u>744,389</u>	<u>741,324</u>
SURPLUS (DEFICIT)	\$ -	\$ -	\$ (3,065)	\$ -	\$ (3,065)	\$ -

LONDON FAMILY COURT CLINIC
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES - ALTERNATIVE
DISPUTE RESOLUTION
(Schedule 2)
Year Ended March 31, 2023
(UNAUDITED)

	2023	2022
REVENUES		
Operating grant	\$ 841,200	\$ 841,200
EXPENSES		
Consulting and professional fees	440,803	490,545
Salaries and wages	147,748	143,320
Administration	83,279	83,280
Travel	25,777	28,137
Occupancy	10,653	10,644
Employee benefits	-	-
Office	6,507	6,914
Outreach and communication	-	-
	<u>714,767</u>	<u>762,840</u>
SURPLUS (DEFICIT)	126,433	78,360
Grant Recovery		
Grant surplus - repayable	<u>126,433</u>	<u>78,360</u>
INCOME FROM OPERATIONS	\$ -	\$ -

LONDON FAMILY COURT CLINIC
MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS - CFI
(Schedule 3)
Year Ended March 31, 2023
(UNAUDITED)

	Access Intake	Service Coordination	Targeted Prevention	Counselling Therapy Services	Specialized Consultation/Assessment	TOTAL 2023	TOTAL 2022
REVENUES							
Operating grant	\$ 20,124	\$ 56,100	\$ 76,115	\$ 206,700	\$ 181,254	\$ 540,293	\$ 540,293
EXPENSES							
Consulting and professional fees	2,105	13,115	1,704	2,730	10,322	29,976	29,780
Salaries and wages	9,025	27,507	35,941	136,418	90,176	299,067	299,067
Administration	1,992	5,554	7,536	20,463	17,945	53,490	53,490
Travel	324	658	915	6,431	8,722	17,050	13,911
Occupancy	2,829	2,847	9,594	7,686	24,764	47,720	47,721
Employee benefits	1,789	5,451	7,123	27,039	17,010	58,412	56,427
Office	2,060	968	13,302	5,933	4,964	27,227	30,589
Outreach and communication	-	-	-	-	-	-	-
	20,124	56,100	76,115	206,700	173,903	532,942	530,985
SURPLUS (DEFICIT)	-	-	-	-	7,351	7,351	9,308
Grant Recovery							
Grant surplus - repayable	-	-	-	-	7,351	7,351	9,308
INCOME FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LONDON FAMILY COURT CLINIC
DEPARTMENT OF JUSTICE
(Schedule 4)
Year Ended March 31, 2023
(UNAUDITED)

	Victims of Crime Fund	Enhancing Service Delivery Grant	Total 2023	Total 2022
REVENUES				
Operating grant	\$ 152,600	\$ 40,000	\$ 192,600	\$ -
EXPENSES				
Consulting and professional fees	22,993	-	22,993	-
Salaries and wages	75,797	-	75,797	-
Administration	10,000	-	10,000	-
Travel	-	-	-	-
Occupancy	-	-	-	-
Employee benefits	15,227	-	15,227	-
Office	23,610	27,225	50,835	-
Outreach and communication	4,973	49	5,022	-
Capital	-	-	-	-
	<u>152,600</u>	<u>27,274</u>	<u>179,874</u>	<u>-</u>
SURPLUS (DEFICIT)	-	12,726	12,726	-
Deferred Revenue				
Deferred to future period	-	12,726	12,726	-
INCOME FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -

**LONDON FAMILY COURT CLINIC
ONTARIO TRILLIUM FOUNDATION
Year Ended March 31, 2023
(UNAUDITED)**

(Schedule 5)

	Fetal Alcohol Spectrum Disorder	Poverty Reduction Fund (2)	EQ4 Suicide Community Response Protocol Project	Total 2023	Total 2022
REVENUES					
Operating grant	\$ -	\$ -	\$ -	\$ -	\$ 63,362
EXPENSES					
Salaries and wages	-	-	-	-	55,760
Consulting and professional fees	-	-	-	-	2,999
Administration	-	-	-	-	515
	-	-	-	-	59,274
SURPLUS (DEFICIT)	-	-	-	-	4,088
Deferred Revenue					
Deferred to future period	-	-	-	-	4,088
INCOME FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -

LONDON FAMILY COURT CLINIC
CHILD WITNESS PROJECT
(Schedule 6)
Year Ended March 31, 2023
(UNAUDITED)

	2023	2022
REVENUES		
Operating grant	\$ 165,000	\$ 165,000
EXPENSES		
Consulting and professional fees	4,500	2,676
Salaries and wages	121,206	126,942
Administration	-	1,195
Travel	1,800	-
Occupancy	6,500	9,177
Employee benefits	25,378	21,492
Office	5,616	3,518
	165,000	165,000
SURPLUS (DEFICIT)	\$ -	\$ -