

LONDON FAMILY COURT CLINIC
Financial Statements
Year Ended March 31, 2024

LONDON FAMILY COURT CLINIC
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Year Ended March 31, 2024

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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 Organization), which comprise the balance sheet as at March 31, 2024, and the statements of retained earnings, income 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 Organization as at March 31, 2024, 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 Organization 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.

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 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

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:

(continues)

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

- 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 Organization'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 Organization'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 Organization 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
December 19, 2024



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

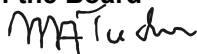
LONDON FAMILY COURT CLINIC

Balance Sheet

March 31, 2024

	Unrestricted	Upstream Endowment	2024	2023
ASSETS				
CURRENT				
Cash	\$ 829,149	\$ 150,228	\$ 979,377	\$ 1,065,541
Short-term investments (Note 6)	504,204	-	504,204	647,922
Accounts receivable (Note 5)	62,500	-	62,500	15,571
Harmonized sales tax recoverable	43,785	-	43,785	69,282
Prepaid expenses	13,040	-	13,040	10,313
	<u>1,452,678</u>	150,228	1,602,906	1,808,629
CAPITAL ASSETS (Note 8)	457,415	-	457,415	501,333
LONG TERM				
INVESTMENT (Note 7)	1	-	1	1
DUE FROM RELATED PARTIES (Note 15)				
	<u>112,800</u>	-	112,800	-
	<u>\$ 2,022,894</u>	\$ 150,228	\$ 2,173,122	\$ 2,309,963
LIABILITIES AND SHAREHOLDERS' EQUITY				
CURRENT				
Accounts payable and accrued liabilities (Notes 10, 17)	\$ 763,741	\$ -	\$ 763,741	\$ 586,471
Wages payable	21,307	-	21,307	24,362
Employee deductions payable	11,356	-	11,357	17,486
Deferred income (Note 12)	130,831	-	130,831	161,529
Current portion of deferred contribution (Note 13)	19,817	-	19,817	21,541
Due to Navigating Onward Inc. (Note 15)	-	-	-	453,772
	<u>947,052</u>	-	947,053	1,265,161
DEFERRED CONTRIBUTIONS (Note 13)				
	<u>227,899</u>	-	227,898	247,715
	1,174,951	-	1,174,951	1,512,876
RETAINED EARNINGS				
	<u>847,943</u>	150,228	998,171	797,087
	<u>\$ 2,022,894</u>	\$ 150,228	\$ 2,173,122	\$ 2,309,963

On behalf of the Board



Director



Director

LONDON FAMILY COURT CLINIC
Statement of Retained Earnings
Year Ended March 31, 2024

	Unrestricted	Upstream Endowment	2024	2023
RETAINED EARNINGS - BEGINNING OF YEAR (Note 17)	\$ 652,675	\$ 144,412	\$ 797,087	\$ 870,892
NET INCOME (LOSS)	201,084	-	201,084	<u>(73,805)</u>
	853,759	144,412	998,171	797,087
Interfund Transfers	<u>(5,816)</u>	5,816	-	-
RETAINED EARNINGS - END OF YEAR	\$ 847,943	\$ 150,228	\$ 998,171	\$ 797,087

LONDON FAMILY COURT CLINIC

Statement of Income

Year Ended March 31, 2024

	Unrestricted	Upstream Endowment	2024	2023
REVENUES				
Operating grants <i>(Note 14)</i>	\$ 2,259,744	\$ -	\$ 2,259,744	\$ 2,576,713
Fee for service and other	121,266	5,508	126,774	503,734
Research grants <i>(Note 14)</i>	84,782	-	84,782	28,626
Amortization of deferred revenue	21,541	-	21,541	23,414
	<u>2,487,333</u>	<u>5,508</u>	<u>2,492,841</u>	<u>3,132,487</u>
EXPENSES				
Salaries and wages	1,059,196	-	1,059,196	1,546,916
Consulting and professional Administration	633,863	5,508	639,371	891,136
Employee benefits	178,148	-	178,148	224,310
Occupancy	175,302	-	175,302	270,676
Travel	146,186	-	146,186	152,528
Amortization	46,962	-	46,962	36,535
Outreach and communication	43,917	-	43,917	47,602
	<u>2,286,249</u>	<u>5,508</u>	<u>2,291,757</u>	<u>3,206,292</u>
NET INCOME (LOSS)	<u>\$ 201,084</u>	<u>\$ -</u>	<u>\$ 201,084</u>	<u>\$ (73,805)</u>

LONDON FAMILY COURT CLINIC

Statement of Cash Flows

Year Ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Net income (loss)	\$ 201,084	\$ (73,805)
Items not affecting cash:		
Amortization of capital assets	43,917	47,602
Amortization of deferred revenue	<u>(21,541)</u>	<u>(23,414)</u>
	<u>223,460</u>	<u>(49,617)</u>
Changes in non-cash working capital:		
Accounts receivable	(46,929)	136,310
Inventory	-	960
Accounts payable	176,989	177,235
Prepaid expenses	(2,727)	2,021
Harmonized sales tax payable	25,497	(34,594)
Deferred income	(30,698)	(409,246)
Wages payable	(3,055)	(24,559)
Employee deductions payable	<u>(6,128)</u>	<u>17,344</u>
	<u>112,949</u>	<u>(134,529)</u>
Cash flow from (used by) operating activities	<u>336,409</u>	<u>(184,146)</u>
INVESTING ACTIVITIES		
Decrease (increase) in long term investment	143,999	(247,922)
Bank loans repaid	<u>-</u>	<u>(145,918)</u>
Cash flow from (used by) investing activities	<u>143,999</u>	<u>(393,840)</u>
FINANCING ACTIVITY		
Amounts due to Navigating Onward Inc.	<u>(566,572)</u>	453,772
Cash flow from (used by) financing activity	<u>(566,572)</u>	<u>453,772</u>
DECREASE IN CASH FLOW	(86,164)	(124,214)
Cash - beginning of year	<u>1,065,541</u>	<u>1,189,755</u>
CASH - END OF YEAR	\$ 979,377	\$ 1,065,541
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	<u>\$ 24,451</u>	<u>\$ 8,547</u>
Interest paid	<u>\$ -</u>	<u>\$ (3,219)</u>

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2024

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.

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LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2024

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 organization 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 \$59,117 (2023 - \$92,555). 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, 2024

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 \$0 in goods and services were donated (2023 - \$2,630).

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 organization 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 organization's risk exposure and concentration as of March 31, 2024.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from customers. In order to reduce its credit risk, the organization 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 organization 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 organization manages exposure through its normal operating and financing activities. The organization 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 organization 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 \$0 (2023 - \$144) in donations and earned \$5,508 (2023 - \$999) in interest. Expenditures amounted to \$5,508 (2023 - \$999).

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, 2024

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.

	2024	2023
<u>Summary</u>		
Accounts receivable	\$ 44,466	\$ 44,235
Grants receivable	62,500	15,260
Allowance for doubtful accounts	(44,466)	(43,924)
	\$ 62,500	\$ 15,571

6. INVESTMENTS

	2024	2023
<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 29, 2025. Earned interest at 4.95%.	250,000	-
Guaranteed Investment Certificate - Unrestricted - matured January 29, 2025. Earned interest at 4.95%.	250,000	-
Estimated accrued interest	4,204	3,923
	504,204	503,923
	\$ 504,204	\$ 647,922

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, 2023, the date of the last issued financial statements, the Organization's proportionate share of the equity of the Condominium Corporation was \$235,148 (\$228,385 - 2022).

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2024

8. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Condominium	\$ 1,358,630	\$ 929,838	\$ 428,792	\$ 462,758
Equipment	325,858	312,887	12,971	16,214
Computer equipment	186,149	170,497	15,652	22,361
	\$ 1,870,637	\$ 1,413,222	\$ 457,415	\$ 501,333

9. BANK FACILITY

The Organization has drawn \$0 (2023 - 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:

	2024	2023
Accounts payable and accrued liabilities	\$ 111,280	\$ 204,201
Credit card liabilities	13,116	8,794
Other	2,416	3,529
Subtotal	126,812	216,524
	-	-
Repayments related to funding from the Ministry of Children, Community and Social Services - Alternative Dispute Resolution (note 17)	574,201	355,572
Repayments related to funding from the Ministry of Health - Temporary Retention Incentive for Nurses Program	2,723	2,724
Repayments related to funding from the Ministry of Health - CFI Treatment Program	11,651	11,651
Safe and Vital Communities Grant	48,354	-
Total repayments	636,929	369,947
Total accounts payable and accrued liabilities	\$ 763,741	\$ 586,471

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

11. ECONOMIC DEPENDENCE

The Organization is dependent on funding from various government agencies. Approximately 93% (2023 - 83%) 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.

LONDON FAMILY COURT CLINIC

Notes to Financial Statements

Year Ended March 31, 2024

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.

	2024	2023
<u>Unearned revenue:</u>		
MCCSS - Guns and Gangs Grant	\$ 90,000	\$ -
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder	-	20,021
Ontario Trillium Foundation Grant - Fetal Alcohol Syndrome Disorder - Connect	-	46,386
Ontario Trillium Foundation Grant - Suicide Prevention	-	15,000
Safe and Vital Communities Grant	-	43,815
Department of Justice Canada - Service Delivery Grant	-	12,726
Other	40,831	23,581
	\$ 130,831	\$ 161,529

During the year Management took into revenue deferred revenue from the Ontario Trillium grants as recapture is not expected.

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.

	2024	2023
<u>Current activity:</u>		
Opening balance	\$ 269,256	\$ 292,670
Amounts amortized to revenue	(21,541)	(23,414)
Subtotal	247,715	269,256
Current portion of deferred capital contributions	(19,817)	(21,541)
Closing balance - long term portion of deferred capital contributions	\$ 227,898	\$ 247,715

14. REVENUE

	2024	2023
<u>Operating Grants</u>		
Ministry of Children, Community and Social Services - Youth Justice Services	\$ 581,144	\$ 741,324
Ministry of Children, Community and Social Services - Alternative Dispute Resolution	773,481	714,767
Ministry of Health	567,393	535,942
Ministry of Children, Community and Social Services - Child Welfare Reform	-	204,806

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LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2024

14. REVENUE *(continued)*

	2024	2023
<u>Operating Grants</u>		
Ministry of Children, Community and Social Services - Other programs	-	35,000
The Ministry of the Attorney General	165,000	165,000
Department of Justice Canada - Victims of Crime Fund	125,000	152,600
Department of Justice Canada - Service Delivery Grant	47,726	27,274
	\$ 2,259,744	\$ 2,576,713
 <u>Research and Project Grants</u>		
Canada Summer Jobs	\$ 33,219	\$ -
Safe and Vital Communities Grant	47,063	10,602
Other	4,500	18,024
	\$ 84,782	\$ 28,626

15. NAVIGATING ONWARD INC.

	2024	2023
<u>Amounts owed to:</u>		
Navigating Onward Inc. <i>(Spun this company off at August 1, 2022)</i>		
Opening balance	\$ 453,772	\$ 529,644
Net activity record in Organization's bank accounts	(507,250)	42,683
Fees charged to Navigating Onward Inc. for office and back office support	(59,322)	(39,704)
Wages paid on behalf of Navigating Onward Inc.	-	(78,851)
	\$ (112,800)	\$ 453,772

The amounts are in the course of normal operations, are not interest bearing and have no set repayment terms.

16. SUBSEQUENT EVENT

Subsequent to the current year-end the Ministry of Health concluded it's contract with the Organization with a termination date of November 3, 2024.

LONDON FAMILY COURT CLINIC

Notes to Financial Statements

Year Ended March 31, 2024

17. PRIOR PERIOD CORRECTION

During the year it was discovered that the liability associated with the fiscal 2021 MCCSS ADR Program recovery of \$114,846 was omitted in error. As a result the fiscal 2021 and subsequent statements have been adjusted as:

	As Originally Presented	Corrected	Change
<u>For the year ended March 31, 2021</u>			
Assets			
Cash and cash equivalents	\$ 808,066	\$ 808,066	\$ -
Accounts receivable	121,881	121,881	-
Work in process	4,710	4,710	-
Prepaid expenses	6,922	6,922	-
Government subsidies receivable	197,539	197,539	-
Government remittances receivable	35,565	35,565	-
Investment in Condo Corporation	1	1	-
Tangible Capital Assets	601,659	601,659	-
Long term Investments	141,902	141,902	-
Liabilities			
Government remittances payable	(23,719)	(23,719)	-
Accounts payable and accrued liabilities	(324,215)	(439,061)	(114,846)
Long term debt	(175,083)	(175,083)	-
Unearned fee deposits	(211,243)	(211,243)	-
Deferred contributions	(412,103)	(412,103)	-
Net Assets			
Unrestricted Assets	(629,980)	(629,980)	-
Upstream endowment funds	(141,902)	(141,902)	-
Statement of Operations			
Revenue	3,514,465	3,399,619	114,846
Expenses	(3,532,380)	(3,532,380)	-
Wage subsidy	882,381	882,381	-
Net surplus	864,466	634,774	-
<u>For the year ended March 31, 2022</u>			
Liabilities			
Accounts payable and accrued liabilities	(342,833)	(457,679)	(114,846)
Net Assets			
Unrestricted Assets	(843,836)	(728,990)	114,846
Upstream endowment funds	(141,902)	(141,902)	-
Total net assets	(1,328,571)	(1,328,571)	-
<u>For the year ended March 31, 2023</u>			
Liabilities			
Accounts payable and accrued liabilities	(471,625)	(586,471)	(114,846)
Net Assets			
Unrestricted Assets	(767,521)	(652,675)	114,846
Upstream endowment funds	(144,412)	(144,412)	-
	(1,383,558)	(1,383,558)	-
	\$ -	\$ -	\$ -

LONDON FAMILY COURT CLINIC
Notes to Financial Statements
Year Ended March 31, 2024

18. DISPUTE WITH THE MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES

During this fiscal year the Ministry of Children, Community and Social Services informed the Organization that \$924,495 in funding related to fiscal years from 2018 to 2024 was to be recovered by the Ministry. Included in this recovery was \$574,200 related to the Alternative Dispute Resolution (ADR) Program from fiscal 2018 to 2024 and \$350,295 related to the Section 34 Assessment Program from fiscal 2022 and 2023.

Included in these and prior statements is a \$574,200 payable for the ADR Program which is not in dispute. However, there has been no accrual for the \$350,295 related to the Section 34 Assessment Program as the Organization maintains that this funding was properly earned during the associated fiscal year and is not recoverable by the Government Ministry.

LONDON FAMILY COURT CLINIC
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES - YOUTH JUSTICE DIVISION SURPLUS (DEFICIT)
(Schedule 1)
Year Ended March 31, 2024
(UNAUDITED)

	Section 34 Medical/Psycholo gical Reports	Clinical Support Program	Youth Mental Health Court Worker Program	Intensive Intervention Services	Total 2024	Total 2023
REVENUES						
Operating grant	\$ 165,000	\$ 204,816	\$ 121,328	\$ 90,000	\$ 581,144	\$ 741,324
EXPENSES						
Salaries and wages	91,993	117,858	73,940	51,169	334,960	444,805
Consulting and professional fees	25,748	8,848	7,864	913	43,373	57,315
Employee benefits	16,559	22,547	16,801	10,153	66,060	89,843
Office	6,000	12,387	5,044	3,525	26,956	26,937
Occupancy	7,971	10,569	5,143	14,387	38,070	38,070
Outreach and communication	230	6,305	440	99	7,074	7,074
Travel	-	6,025	84	844	6,953	6,953
Administration	16,499	20,277	12,012	8,910	57,698	73,392
	<u>165,000</u>	<u>204,816</u>	<u>121,328</u>	<u>90,000</u>	<u>581,144</u>	<u>744,389</u>
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,065)

LONDON FAMILY COURT CLINIC
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES - ALTERNATIVE
DISPUTE RESOLUTION
(Schedule 2)
Year Ended March 31, 2024
(UNAUDITED)

	2024	2023
REVENUES		
Operating grant	\$ 910,703	\$ 841,200
EXPENSES		
Consulting and professional fees	426,850	440,803
Salaries and wages	218,637	147,748
Administration	90,160	83,279
Travel	25,777	25,777
Occupancy	10,772	10,653
Employee benefits	-	-
Office	1,285	6,507
Outreach and communication	-	-
	<u>773,481</u>	<u>714,767</u>
SURPLUS (DEFICIT)	137,222	126,433
Grant Recovery		
Grant surplus - repayable	<u>137,222</u>	<u>126,433</u>
INCOME FROM OPERATIONS	\$ -	\$ -

LONDON FAMILY COURT CLINIC
MINISTRY OF HEALTH - CHILDREN AND FAMILY INTERVENTIONS - CFI
(Schedule 3)
Year Ended March 31, 2024
(UNAUDITED)

	Access Intake	Service Coordination	Targeted Prevention	Counselling Therapy Services	Specialized Consultation/Assessment	TOTAL 2024	TOTAL 2023
REVENUES							
Operating grant	\$ 21,124	\$ 59,000	\$ 79,915	\$ 217,000	\$ 190,354	\$ 567,393	\$ 540,293
EXPENSES							
Consulting and professional fees	1,909	13,115	1,704	2,730	10,322	29,780	29,976
Salaries and wages	9,754	29,713	39,377	144,452	102,626	325,922	299,067
Administration	2,092	5,841	7,912	21,483	18,846	56,174	53,490
Travel	630	658	3,952	6,431	2,240	13,911	17,050
Occupancy	2,829	2,847	9,594	7,686	24,764	47,720	47,720
Employee benefits	1,874	5,851	7,607	28,454	20,247	64,033	58,412
Office	2,036	975	9,769	5,764	11,309	29,853	27,227
Other	-	-	-	-	-	-	-
	21,124	59,000	79,915	217,000	190,354	567,393	532,942
SURPLUS (DEFICIT)	-	-	-	-	-	-	7,351
Grant Recovery							
Grant surplus - repayable	-	-	-	-	-	-	7,351
INCOME FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LONDON FAMILY COURT CLINIC
DEPARTMENT OF JUSTICE
(Schedule 4)
Year Ended March 31, 2024
(UNAUDITED)

	Victims of Crime Fund	Enhancing Service Delivery Grant	Total 2024	Total 2023
REVENUES				
Operating grant	\$ 125,000	\$ 47,726	\$ 172,726	\$ 192,600
EXPENSES				
Consulting and professional fees	15,000	-	15,000	22,993
Salaries and wages	64,322	-	64,322	75,797
Administration	6,500	-	6,500	10,000
Travel	5,000	-	5,000	-
Occupancy	-	-	-	-
Employee benefits	10,678	-	10,678	15,227
Office	23,500	47,726	71,226	50,835
Outreach and communication	-	-	-	5,022
Capital	-	-	-	-
	<u>125,000</u>	<u>47,726</u>	<u>172,726</u>	<u>179,874</u>
SURPLUS (DEFICIT)	-	-	-	12,726
Deferred Revenue				
Deferred to future period	-	-	-	12,726
INCOME FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -

LONDON FAMILY COURT CLINIC
CHILD WITNESS PROJECT
(Schedule 5)
Year Ended March 31, 2024
(UNAUDITED)

	2024	2023
REVENUES		
Operating grant	\$ 165,000	\$ 165,000
EXPENSES		
Consulting and professional fees	4,500	4,500
Salaries and wages	124,216	121,206
Administration	-	-
Travel	1,800	1,800
Occupancy	6,500	6,500
Employee benefits	22,359	25,378
Office	5,625	5,616
	<u>165,000</u>	<u>165,000</u>
SURPLUS (DEFICIT)	\$ -	\$ -