

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE**  
**FOR WOMEN & CHILDREN**  
**FINANCIAL STATEMENTS**  
**FOR THE TWELVE MONTHS ENDED MARCH 31, 2019**

## INDEPENDENT AUDITORS' REPORT

### TO THE DIRECTORS OF LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN

#### Qualified Opinion

We have audited the accompanying financial statements of Luke's Place Support and Resource Centre For Women & Children, which comprise the statement of financial position as at March 31, 2019 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Luke's Place Support and Resource Centre For Women & Children as at March 31, 2019, 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 Qualified Opinion

As is the case with many charitable organizations, Luke's Place Support and Resource Centre For Women & Children derives a portion of its income from the general public in the form of donations, fundraising and education and training which are not susceptible to complete audit verification. Accordingly, our verification of this revenue was limited to accounting for the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to donations and fundraising and education and training, excess of revenue over expenses, assets and unrestricted funds.

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 qualified 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 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.

.../3

## Independent Auditor's Report (Cont'd)

In preparing the financial statements, management is responsible for assessing the organizations 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 organizations 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 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 based on these financial statements.

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

*Dawn Flett & Associates*

Chartered Professional Accountant  
June 5, 2019

Licensed Public Accountant

Ajax, Ontario

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**

**STATEMENT OF OPERATIONS**

**FOR THE TWELVE MONTHS ENDED MARCH 31, 2019**

	<b>For the Twelve Months Ended March 31, <u>2019</u></b>	<b>For the Fifteen Months Ended March 31, <u>2018</u></b>
<b>Revenue</b>		
Donations and fundraising	\$ 68,817	\$ 70,592
Education and training	41,526	52,290
Grant funding (Note 4)	788,468	795,434
Other	<u>346</u>	<u>1,649</u>
	<u>899,157</u>	<u>919,965</u>
<b>Expenses</b>		
Amortization	511	511
Grant-related expenses (Note 4)	788,468	795,434
Office and general	5,380	4,121
Professional services	17,177	45,461
Program and resource costs	20,142	13,272
Wages and benefits	<u>9,760</u>	<u>36,143</u>
	<u>841,438</u>	<u>894,942</u>
<b>NET REVENUE OVER EXPENSES</b>	<b>\$ <u><u>57,719</u></u></b>	<b>\$ <u><u>25,023</u></u></b>

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**

**STATEMENT OF CHANGES IN NET ASSETS**

**FOR THE TWELVE MONTHS ENDED MARCH 31, 2019**

	<b>For the Twelve Months Ended March 31, <u>2019</u></b>	<b>For the Fifteen Months Ended March 31, <u>2018</u></b>
<b><u>INTERNALLY RESTRICTED FUND (NOTE 5)</u></b>		
Opening balance	\$ -	\$ -
Transfer from unrestricted net assets	<u>50,000</u>	<u>-</u>
Closing balance	<u><u>\$ 50,000</u></u>	<u><u>\$ -</u></u>

**UNRESTRICTED NET ASSETS (NOTE 6)**

Opening balance	\$ 118,689	\$ 93,666
Net revenue over expenses	57,719	25,023
Transfer to internally restricted fund	<u>(50,000)</u>	<u>-</u>
Closing balance	<u><u>\$ 126,408</u></u>	<u><u>\$ 118,689</u></u>

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**  
**(INCORPORATED WITHOUT SHARE CAPITAL**

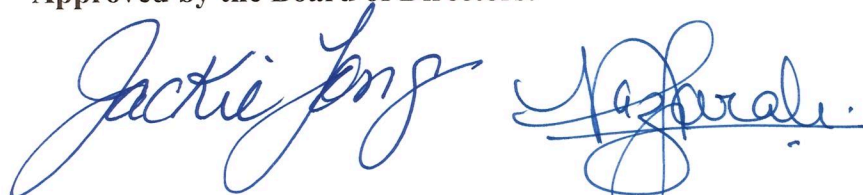
**UNDER THE CANADA CORPORATIONS ACT)**

**BALANCE SHEET**

**AS AT MARCH 31, 2019**

	<u>2019</u>	<u>2018</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Bank	\$ 296,556	\$ 184,119
Accounts receivable	17,258	18,364
Prepaid expenses	<u>16,358</u>	<u>8,088</u>
	<u>330,172</u>	<u>210,571</u>
Investment – at cost	<u>199</u>	<u>100</u>
Capital Assets (Note 3)	<u>2,385</u>	<u>2,896</u>
	<b>\$ <u>332,756</u></b>	<b>\$ <u>213,567</u></b>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 21,949	\$ 16,710
Deferred Revenue – operating grants (Note 4)	100,313	38,981
– donations	23,217	26,184
– gift cards	408	1,059
Employer taxes payable	<u>10,461</u>	<u>11,944</u>
	<u>156,348</u>	<u>94,878</u>
<b><u>NET ASSETS</u></b>		
Internally restricted fund (Note 5)	50,000	-
Unrestricted Net Assets (Note 6)	<u>126,408</u>	<u>118,689</u>
	<u>176,408</u>	<u>118,689</u>
	<b>\$ <u>332,756</u></b>	<b>\$ <u>213,567</u></b>

Approved by the Board of Directors:



*Dawn Flett & Associates Chartered Accountant*

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**

**STATEMENT OF CASH FLOW**

**FOR THE TWELVE MONTHS ENDED MARCH 31, 2019**

	For the Twelve Months Ended March 31, <u>2019</u>	For the Fifteen Months Ended March 31, <u>2018</u>
<b>Cash Provided By (Used In) Operating Activities:</b>		
Excess of revenue over expenses	\$ 57,719	\$ 25,023
<b>Non-cash items:</b>		
Amortization	511	511
<b>Changes in non-cash working capital:</b>		
Accounts Receivable	1,106	8,331
Prepaid Expenses	(8,270)	(3,233)
Investment	(99)	-
Accounts Payable and Accrued Liabilities	3,756	1,449
Deferred Revenue	<u>57,714</u>	<u>(51,038)</u>
	112,437	(18,957)
<b>Cash Used in Investing Activities:</b>		
Additions to capital assets	-	(3,407)
<b>Cash Provided (Used)</b>	<u>112,437</u>	<u>(22,364)</u>
<b>Cash, Beginning of Year</b>	<u>184,119</u>	<u>206,483</u>
<b>Cash, End of Year</b>	\$ <u>296,556</u>	\$ <u>184,119</u>

# LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN

## NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2019

### 1. Nature of Operations

Luke's Place is a resource and information centre whose purpose is to support women abuse survivors and their children as they deal with custody and access issues within the Ontario family court system.

The Organization was incorporated without share capital in 2000 under the Canada Corporations Act. The Organization is a registered charity and has been granted tax-exempt status under the Income Tax Act.

### 2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### (a) Capital Assets and Amortization

Capital assets are recorded at cost. Amortization charges are calculated on a straight-line basis at the following rates:

Computer hardware	3 years
Computer software	1 year
Furniture and equipment	5 years

#### (b) Revenue Recognition

Unrestricted donations, fundraising and other revenues are recognized as revenue when received or receivable. Restricted donations are recognized as revenue in the year in which the related expenses are incurred.

The Organization follows the deferral method of accounting for grant revenue. Restricted grants are recognized as revenue in the year in which the related expenses are incurred.

# LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN

## NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2019

### 2. Significant Accounting Policies (Cont'd)

#### (c) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Included in these financial statements are estimates for accounts receivable and accounts payable and accrued charges.

#### (d) Allocation of Grant-Related Expenditures

The allocation of grant-related expenditures is based upon expenses incurred in relation to budgets approved by the grant funder. The breakdown is provided in Note 4.

#### (e) Contributed Services

The activities of the Organization are dependent upon the voluntary services of many individuals. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

### 3. Capital Assets

Capital assets consist of the following:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>2019 Net</u>	<u>2018 Net</u>
Computer hardware	\$ 15,190	\$ 15,190	\$ -	\$ -
Computer software	717	717	-	-
Furniture and equipment	<u>21,950</u>	<u>19,565</u>	<u>2,385</u>	<u>2,896</u>
	<u>\$ 37,857</u>	<u>\$ 35,472</u>	<u>\$ 2,385</u>	<u>\$ 2,896</u>

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**4. Deferred Revenue**

Grant funding of \$721,749 was received during the year or is receivable from various external sources for specific projects. Revenue was recognized as expenses were incurred. Deferred revenue consists of the unexpended portion of these grants as follows:

	<u>Opening Balance</u>	<u>Grants Received</u>	<u>Expensed Currently</u>	<u>Closing Balance</u>
Ministry of Children, Community and Social Services	\$ -	\$ 175,000	\$ 168,439	\$ 6,561
Attorney General	-	491,300	491,300	-
Law Foundation of Ontario	<u>38,981</u>	<u>183,500</u>	<u>128,729</u>	<u>93,752</u>
	<u>\$ 38,981</u>	<u>\$ 849,800</u>	<u>\$ 788,468</u>	<u>\$ 100,313</u>

These deferred revenues are represented on the balance sheet as follows:

Deferred revenue – operating grants	<u>\$ 100,313</u>
-------------------------------------	-------------------

The following is a summary of grant-related expenditures:

	<u>2019</u>	<u>2018</u>
Insurance	\$ 6,300	\$ 5,250
Program and resource costs	94,458	78,767
Office and general	1,367	29,664
Occupancy costs	28,776	20,188
Professional services	150,654	174,675
Wages and benefits	<u>506,913</u>	<u>486,890</u>
	<u>\$ 788,468</u>	<u>\$ 795,434</u>

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2019**

**5. Internally Restricted Fund**

The Internally Restricted Fund represents funds available for emergency, program enhancement or other purposes specified by the Board of Directors from time to time. This fund is to be maintained as a fiscally prudent reserve, to provide funds for continuity of operations and operational contingencies. Any use of these funds requires explicit approval by the Board of Directors.

**6. Unrestricted Net Assets**

Unrestricted funds may be used to provide resources for approved programming in the event of reduced available funding, fund contingent requirements in excess of the internally restricted fund or to fund program enhancements to better service the community.

**7. Supplementary Information**

Ministry of the Attorney General Grant Schedule of Revenues and Expenditures (Schedule A) has been provided as supplementary information for the purposes of the Ministry of the Attorney General.

new

**Luke's Place Support & Resource Centre for Women & Children  
 Ministry of the Attorney General Grant  
 Statement of Revenue and Expenditures  
 For the Twelve Months Ended March 31, 2019**

	FCSWP - Training Initiative 2018-19	FCSWP - Family Court Support Worker 2018-19	FLS - Family Law Support 2018-19	Total 2018-19	Total 2017-18 (15 Months)
<b>Grant Revenue</b>	\$138,800	\$97,500	\$255,000	\$491,300	\$594,580
<b>Expenditures</b>					
Wages and benefits	42,486	90,610	195,240	328,336	395,255
Office and general	5,700	900	6,553	13,153	23,153
Program and resources	28,550	3,600	9,675	41,825	43,195
Occupancy	2,000	-	9,000	11,000	24,019
Audit and bookkeeping	4,000	1,410	7,000	12,410	16,452
Legal	49,099	-	24,932	74,031	71,796
Web Development/Tech Support	6,965	980	2,600	10,545	17,880
<b>Total Expenditures</b>	<u>138,800</u>	<u>97,500</u>	<u>255,000</u>	<u>491,300</u>	<u>594,750</u>
Net Surplus/(deficit)	-	-	-	-	2,830
Surplus opening balance	-	-	-	-	-2,830
Surplus/(deficit) closing balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>