

**Barbra Schlifer
Commemorative Clinic**

Financial Statements

March 31, 2016



Independent Auditor's Report

To the Members of

Barbra Schlifer Commemorative Clinic

We have audited the accompanying financial statements of **Barbra Schlifer Commemorative Clinic**, which comprise the statements of financial position as at **March 31, 2016** and the statements of operations, changes in net assets, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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



Barbra Schlifer Commemorative Clinic

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Basis for Qualified Opinion

In common with many not-for-profit organizations, the organization derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the organization's records. Therefore, we were not able to determine whether any adjustments might be necessary to the donation and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2016 and 2015, current assets as at March 31, 2016 and 2015, and net assets as at April 1 and March 31 for both the 2016 and 2015 years. Our audit opinion on the financial statements for the year ended March 31, 2015 was modified accordingly because of the possible effects of this limitation in scope.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at **March 31, 2016** and the results of its operations and the changes in its financial position for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

Clarkson Rouble LLP

Mississauga, Ontario
August 25, 2016

Clarkson Rouble LLP
Chartered Professional Accountants
Licensed Public Accountants



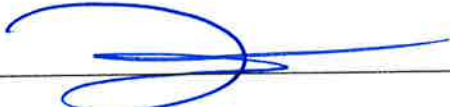
Barbra Schlifer Commemorative Clinic

Statement of Financial Position As at March 31

	2016	2015
Assets		
Current		
Cash	\$ 861,457	\$ 208,450
Short term investments (Note 2)	-	122,608
Accounts receivable	115,685	362,606
HST rebate receivable	35,669	32,377
Prepaid expenses and deferred charges	35,025	39,421
	\$ 1,047,836	\$ 765,462
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 325,105	\$ 100,539
Deferred revenue	247,279	206,642
	572,384	307,181
Net Assets		
Operating fund	325,452	308,281
Maintenance and continuation fund (Note 3)	140,000	140,000
Special planned giving fund (Note 4)	10,000	10,000
	475,452	458,281
	\$ 1,047,836	\$ 765,462

See accompanying notes to financial statements

On behalf of the Board:



Director



Director

Barbra Schlifer Commemorative Clinic

Statement of Operations Year Ended March 31

	2016	2015
Revenue (Schedule A)	\$ 3,648,329	\$ 3,580,417
Expenses		
Salaries and benefits	2,212,040	2,062,793
Interpreters fees and training	497,680	508,317
Building occupancy	248,016	236,139
Purchased services	92,221	131,749
Insurance	29,268	30,167
Special events	43,252	42,868
Client disbursements	41,183	29,423
Promotion and publicity	15,210	12,314
Printing, postage, delivery	24,870	20,193
Telecommunications	63,777	51,401
Equipment, furniture, software	25,132	22,712
Travel	56,231	30,124
Volunteer expenses	6,701	7,430
Office and general	33,167	23,359
Program expenses	169,716	344,173
Renovations	48,280	-
Professional development	9,185	11,005
Membership fees - legal and other	15,229	15,488
	3,631,158	3,579,655
Excess of revenue over expenses for the year	\$ 17,171	\$ 762

See accompanying notes to financial statements

Barbra Schlifer Commemorative Clinic

Statement of Changes in Net Assets Year Ended March 31

	Maintenance and Continuation Fund	Special Planned Giving Fund	Operating Fund	2016 Total	2015 Total
Balance, beginning of year	\$ 140,000	\$ 10,000	\$ 308,281	\$ 458,281	\$ 457,519
Excess of revenue over expenses	-	-	17,171	17,171	762
Balance, end of year	\$ 140,000	\$ 10,000	\$ 325,452	\$ 475,452	\$ 458,281

See accompanying notes to financial statements

Barbra Schlifer Commemorative Clinic

Statement of Cash Flows Year Ended March 31

	2016	2015
Operating activities		
Excess of revenue over expenses for the year	\$ 17,171	\$ 762
Cash generated from (used for)		
Operating working capital		
Accounts receivable	246,921	(274,178)
HST rebate receivable	(3,292)	21,624
Prepaid expenses	4,396	12,657
Accounts payable	224,566	(275,853)
Increase (decrease) from operating activities	489,762	(514,988)
Financing activities		
Deferred revenue	40,637	(110,998)
Increase (decrease) in financing activities	40,637	(110,998)
Increase (decrease) in cash	530,399	(625,986)
Cash and cash equivalents, beginning of year	331,058	957,044
Cash and cash equivalents, end of year	\$ 861,457	\$ 331,058
Represented by:		
Cash	861,457	208,450
Short term investments	-	122,608
Cash and cash equivalents	\$ 861,457	\$ 331,058

See accompanying notes to financial statements

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2016

Barbra Schlifer Commemorative Clinic is a non-profit organization incorporated without share capital and is a registered Canadian Charitable organization and is exempt from income taxes under Section 149 of the Income Tax Act. The primary focus of the organization is to provide free legal, counselling, interpretation, information and referral services to women who are survivors of violence.

1. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are summarized as follows:

a) Revenue recognition

The Organization follows the deferral method of accounting for revenue. Grant revenue is recorded as revenue in the year earned. Externally restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Donations are recorded as received on a cash basis since pledges are not legally enforceable claims. Fees for services revenue is recognized as services are performed and fees are invoiced.

b) Donated services

The work of the organization is dependent on the services of many volunteers. Because these services are not normally purchased by the organization and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

c) Measurement uncertainty

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

d) Measurement of financial instruments

The Clinic's financial instruments consist of cash and short-term investments, accounts receivable, accounts payable, accrued liabilities and deferred revenue. The face value of the short term investments plus accrued interest approximates the fair value of these investments. For all other financial assets and financial liabilities, the Clinic subsequently measures them at amortized cost.

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2016

2. Short term investments

The prior year balance consists of non-redeemable term deposits for \$122,608, bearing interest at 2.2% and maturing September 21, 2015. Short term investments were not reinvested on maturity.

3. Maintenance and Continuation Fund

The Maintenance and Continuation Fund is an internally restricted and designated fund, used to ensure, in the event of cessation or rapid curtailment of operations, that ongoing and termination expenses could be met in an orderly and responsible fashion.

4. Special Planned Giving Fund

The Special Planned Giving Fund is an internally restricted and designated fund, the interest on which is to be used for special client circumstances at the discretion and approval of the Board of Directors.

5. Lease commitments

The organization's obligation under an operating lease of occupied premises, exclusive of other occupancy costs are as follows:

2017	149,777
2018	149,777
2019	112,333

6. Financial assets and liabilities

Risks that could arise from transacting financial instruments include credit, interest, liquidity and market risk. It is felt that the organization is not significantly exposed to any of these risks at the current time.

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements March 31, 2016

7. Ministry of Citizenship and Immigration funding and expenses

Funding received from the Ministry and the related expenses for the support programs operated by the clinic during the year ended March 31, 2016 are as follows:

Ministry of Citizenship and Immigration funding	\$ 765,309
Expenses	
Salaries	247,196
Benefits	43,012
Interpreter remuneration	348,225
Interpreter travel	19,930
Other program expenses	14,939
Administration	96,199
	769,501
	\$ (4,192)

8. Ministry of Community and Social Services

The Clinic has a Service Contract with the Ministry of Community and Social Services. A Transfer Payment Annual Reconciliation (TPAR) summarizes by service (project code), all revenues and expenditures and identifies any resulting surplus or deficit that relates to the Service Contract. A review of these reports for the year ended March 31, 2016 shows the following:

Detail Code #	Detail Code Name	Revenue	Expenses	Surplus (Deficit)
8773	VAW Counselling Services	\$ 277,772	\$ 277,772	\$ -
8779	VAW Transitional Housing Support	214,859	214,859	-
8783	BPS - Other Adult Social Services	7,962	7,962	-
8786	VAW Capacity Building	7,500	7,500	-
		\$ 508,093	\$ 508,093	\$ -

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2016

9. Ministry of the Attorney General funding and expenses

Specialized Legal Services

Income and expenses for the legal support program operated by the clinic for the period April 1, 2015 to March 31, 2016 are as follows:

Income

Ministry of the Attorney General funding	\$ 350,000
Law Foundation of Ontario - articling student	67,767
Donations and fundraising	196,111
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	\$ 613,878

Expenses

Salaries	446,177
Benefits	60,389
Client disbursements	7,736
Legal indemnity insurance	11,678
Professional membership fees - Law Society	11,899
Professional Development	10,227
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Direct costs	548,106
Administrative costs (bookkeeping, insurance, audit, staff training, office supplies and equipment, advertising, publicity, travel, occupancy) @ 12%	65,772
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	613,878
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	\$ -

Family Court Support Worker Program

Income and expenses for the family court support worker program operated by the clinic for the period April 1, 2015 to March 31, 2016 are as follows:

Income

Ministry of the Attorney General	\$ 227,500
Donations and fundraising	52,311
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	279,811

Expenses

Salaries	214,334
Benefits	32,968
Cell phones	2,529
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Direct costs	249,831
Administrative costs (bookkeeping, insurance, audit, staff training, office supplies and equipment, advertising, publicity, travel, occupancy) @ 12%	29,980
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	279,811
	<hr/>
	\$ -

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2016

9. Ministry of the Attorney General funding and expenses (continued)

Independent Legal Advice for Victims of Sexual Assault - Start-Up

Costs for the start-up of the Independent Legal Advice for Victims of Sexual Assault have been granted up to \$27,236. At the end of March 2016, \$21,656 of this grant has been spent with the remaining part of the grant \$5,580 to be spent by June 2016. \$21,876 was received from the Ministry by March 31, 2016.

Ministry of the Attorney General funding	\$ 21,656
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Expenses	
Occupancy costs	3,402
Office set up	6,162
Computer set up	1,570
Telecommunications	1,164
Recruitment	1,753
Membership fees (legal)	2,109
Policy and procedures development	3,000
Staffing	2,496
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	21,656
	<hr/>
	\$ -
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Barbra Schlifer Commemorative Clinic

Revenues

Year Ended March 31

Schedule A

	2016	2015
Revenues		
Ministry of Citizenship and Immigration (Note 7)	\$ 765,309	\$ 729,166
Ministry of Community and Social Services (Note 8)	508,093	518,190
Ministry of the Attorney General (Note 9)	599,156	577,500
Ministry of Health and Long-Term Care	358,248	358,248
United Way of Greater Toronto	222,824	206,272
Ontario Women's Directorate	-	86,773
Donations - foundations, corporations and gifts-in-kind	416,097	557,219
Special events	181,678	174,617
Donations - individuals	203,629	93,024
Social Enterprise Fund	37,000	82,207
City of Toronto	79,898	64,546
Investment income	4,854	7,804
Fees for services	246,365	107,501
Other income	25,178	17,350
Total revenue	\$ 3,648,329	\$ 3,580,417