

**Barbra Schlifer
Commemorative Clinic**

Financial Statements

March 31, 2013



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, 2013, March 31, 2012 and April 1, 2011 and the statements of operations, changes in net assets, and cash flows for the years ended March 31, 2013 and March 31, 2012, 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

Independent Auditor's Report

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Basis for Qualified Opinion

In common with many non-profit organizations, the organization derives revenue from voluntary donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to donation revenues, surplus, assets and operating reserve balances.

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donation revenue, referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2013, March 31, 2012 and April 1, 2011 and the results of its operations and the changes in its financial position for the years ended March 31, 2013 and March 31, 2012 in accordance with the Canadian accounting standards for not-for-profit organizations.

Clarkson Rouble LLP

Mississauga, Ontario
June 24, 2013

Clarkson Rouble LLP
Chartered Accountants
Licensed Public Accountants



Barbra Schlifer Commemorative Clinic

Statement of Financial Position

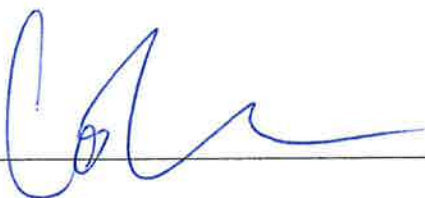
March 31, 2013, with comparative figures for March 31, 2012 and April 1, 2011

	March 31, 2013	March 31, 2012	April 1, 2011
Assets			
Current			
Cash	\$ 748,759	\$ 317,393	\$ 362,200
Guaranteed investment certificates	483,501	482,044	403,459
Accounts receivable	114,358	44,784	43,880
Prepaid expenses and deferred charges	38,132	41,667	39,858
	\$ 1,384,750	\$ 885,888	\$ 849,397
Liabilities			
Current			
Accounts payable and accrued liabilities	\$ 266,647	\$ 109,590	\$ 187,239
Due to Government Funders	-	-	22,190
Deferred revenue	660,836	324,934	185,922
	927,483	434,524	395,351
Net Assets			
Operating fund	307,267	301,364	304,046
Maintenance and continuation fund (Note 3)	140,000	140,000	140,000
Special planned giving fund (Note 4)	10,000	10,000	10,000
	457,267	451,364	454,046
	\$ 1,384,750	\$ 885,888	\$ 849,397

On behalf of the Board:

per:

 Director

 Director

Barbra Schlifer Commemorative Clinic

Statement of Operations Year Ended March 31

	2013	2012
Revenue (Schedule A)	\$ 3,123,356	\$ 2,712,957
Expenses		
Salaries and benefits	2,202,145	1,954,844
Rent and utilities	170,801	156,843
Professional fees	104,021	75,726
Insurance	32,169	37,674
Special event	24,143	24,649
Social Enterprise	4,587	8,600
Client disbursements	98,568	28,197
Printing, postage and delivery	42,817	42,422
Telephone, internet and website	87,966	89,933
Travel	36,354	34,937
Repairs, maintenance and infrastructure support	66,264	45,660
Bookkeeping and audit	41,759	36,681
Supplies	21,189	29,683
Professional development	127,151	53,446
Membership - legal and others	13,632	13,461
HST / GST	-	22,416
Capacity building	4,267	10,560
Resource centre	5,140	4,718
Bank charges	8,446	7,247
Childcare	2,085	3,088
Volunteer expenses	9,038	7,441
Miscellaneous	12,130	24,478
Recruitment	2,781	2,935
	3,117,453	2,715,639
Excess (deficiency) of revenue over expenses for the year	\$ 5,903	\$ (2,682)

Barbra Schlifer Commemorative Clinic

Statement of Changes in Net Assets Year Ended March 31

	Maintenance and Continuation Fund	Special Planned Giving Fund	Operating Fund	2013 Total	2012 Total
Balance, beginning of year	\$ 140,000	\$ 10,000	\$ 301,364	\$ 451,364	\$ 454,046
Excess of revenue over expenses	-	-	5,903	5,903	(2,682)
Balance, end of year	\$ 140,000	\$ 10,000	\$ 307,267	\$ 457,267	\$ 451,364

Barbra Schlifer Commemorative Clinic

Statement of Cash Flows Year Ended March 31

	2013	2012
Operating activities		
Excess (deficiency) of revenue over expenses for the year	\$ 5,903	\$ (2,682)
Cash generated from (used for)		
Operating working capital		
Accounts receivable	(69,574)	(904)
Prepaid expenses	3,535	(1,809)
Accounts payable	157,057	(77,649)
Increase (decrease) from operating activities	96,921	(83,044)
Financing activities		
Deferred revenue	335,902	139,012
Due to government funders	-	(22,190)
Increase in financing activities	335,902	116,822
Increase in cash	432,823	33,778
Cash and cash equivalents, beginning of year	799,437	765,659
Cash and cash equivalents, end of year	\$ 1,232,260	\$ 799,437
Represented by:		
Cash	748,759	317,393
Guaranteed Investment Certificates	483,501	482,044
Cash and Cash equivalents	\$ 1,232,260	\$ 799,437

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements March 31, 2013

Barbra Schlifer Commemorative Clinic is a non-profit organization incorporated without share capital. 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

(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.

(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) Uses of estimates by management

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

2. Adoption of Accounting Standards for Not-for-profit Organizations

Effective April 1, 2012, the Organization adopted the requirements of the Canadian Institute of Chartered Accountants (CICA) Handbook - Accounting, electing to adopt the new accounting framework: Canadian accounting standards for not-for-profit organizations (ASNFPFO). These are the Organization's first financial statements prepared in accordance with ASNFPFO and the transitional provisions of Section 1501, First-time Adoption have been applied. Section 1501 requires retrospective application of the accounting standards with certain elective exemptions and limited retrospective exceptions. The accounting policies set out in the significant accounting policies note have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information for the year ended March 31, 2012 and the opening ASNFPFO balance sheet at April 1, 2011 (the Organization's date of transition).

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2013

2. Adoption of Accounting Standards for Not-for-profit Organizations

The Organization issued financial statements for the year ended March 31, 2012 using generally accepted accounting principles for not-for-profit organizations. The adoption of ASNFPO had no impact on the previously reported assets, liabilities and equity of the Organization, and accordingly, no adjustments have been recorded in the comparative statement of financial position, statement of operations, changes in net assets and the cash flow statement. Certain of the Organization's disclosures included in these financial statements reflect the new disclosure requirements of ASNFPO.

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. Income taxes

The organization is a registered charitable organization and while registered is exempt from income tax.

6. Lease commitments

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

2014	135,982
2015	141,894
2016	143,865
2017	149,777
2018	124,814

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements March 31, 2013

7. 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.

8. Ministry of Citizenship and Immigration funding and expenses

Costs for the support programs operated by the clinic with the funding from the Ministry of Citizenship and Immigration are as follows:

Ministry Citizenship and Immigration funding	\$ 725,573
Expenses	
Salaries	192,713
Benefits	24,475
Interpreter remuneration	304,995
Interpreter travel	28,938
Program delivery	19,270
Staff travel	720
Training expenses	48,001
Administration	82,000
American Sign Language Interpreters	24,461
	<u>725,573</u>
	<u>\$ -</u>

9. 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, 2013 shows the following:

Detail Code #	Detail Code Name	Revenue	Expenses	Surplus (Deficit)
8773	VAW Counselling Services	\$ 253,755	\$ 253,755	\$ -
8779	Transitional Housing Support	214,859	214,859	-
8783	BPS - Other Adult Services	7,962	7,962	-
8788	VAW Service System Coordination	2,100	2,100	-
8786	VAW Capacity Building	5,500	5,500	-
		<u>\$ 484,176</u>	<u>\$ 484,176</u>	<u>\$ -</u>

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2013

10. Ministry of the Attorney General funding and expenses

Specialized Legal Services

Costs for the legal support program operated by the clinic with the funding received from the Ministry of the Attorney General are as follows:

Ministry of the Attorney General funding	\$ 350,000
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Expenses	
Salaries	256,920
Benefits	31,900
Building occupancy, office and administration	20,000
Office and program supplies	10,000
Public education and staff expenses	5,000
Staff expenses	1,500
Client expenses	6,500
Insurance	3,680
Other expenses	14,500
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	350,000
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	\$ -

Family Court Support Worker Program

Costs for the family court support worker program operated by the clinic with the funding received from the Ministry of the Attorney General for the period October 1, 2011 to March 31, 2013 are as follows:

Ministry of the Attorney General funding	\$ 341,250
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Expenses	
Salaries	229,621
Benefits	30,793
Training and staff development	5,964
Promotion and distribution	21,154
Travel	7,059
Materials and supplies	4,705
Other	15,516
Administration costs	26,438
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	341,250
	<hr/>
	\$ -

Barbra Schlifer Commemorative Clinic

Notes to Financial Statements

March 31, 2013

11. Ontario Women's Directorate funding and expenses

Costs for the public education campaign on violence against women in different ethno-cultural groups funded by the Neighbourhood, Friends and Families Public Education Campaign for the period March 1, 2011 to January 31, 2013:

Ontario Women's Directorate	\$ 50,000
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Expenses	
Project coordinator	4,780
Community facilitators	30,500
Resource production	1,107
Accessibility	1,010
Community outreach	5,663
Administration	6,940
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	50,000
	<hr/>
	\$ -
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Barbra Schlifer Commemorative Clinic

Revenues

Year Ended March 31

Schedule A

	2013	2012
Revenues		
Ministry of Citizenship and Immigration (Note 8)	\$ 735,976	\$ 644,495
Ministry of Community and Social Services (Note 9)	484,176	502,260
Ministry of the Attorney General (Note 10)	577,500	463,750
Ministry of Health and Long-Term Care	438,833	311,248
United Way of Greater Toronto	205,389	209,055
Ontario Women's Directorate (Note 11)	32,886	85,367
Donations - foundations, corporations and gifts-in-kind	264,647	133,022
Special events	145,312	123,050
Donations - individuals	103,129	52,633
Social Enterprise Fund	25,000	40,000
City of Toronto	49,975	29,725
Investment income	5,835	6,146
Other income	54,698	112,206
Total revenue	\$ 3,123,356	\$ 2,712,957