

**LUKE'S PLACE SUPPORT & RESOURCE CENTRE**  
**FOR WOMEN & CHILDREN**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

## INDEPENDENT AUDITORS' REPORT

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

#### Qualified Opinion

We have audited the financial statements of Luke's Place Support and Resource Centre For Women & Children (the Organization), which comprise the statement of financial position as at March 31, 2024 and the statements of operations, changes in net assets, and cash flow for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the 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, 2024 and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for Qualified Opinion

In common with many not-for-profit 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, verification of these revenues was limited to the amounts recorded in the records of Luke's Place Support and Resource Centre For Women & Children. Therefore, 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 for the years ended March 31, 2023 and 2024 and current assets as at March 31, 2023 and 2024 and net assets as at April 1 and March 31 for both the 2023 and 2024 years. Our audit opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

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 audit 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.

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

Our 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 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 on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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Independent Auditor's Report (Cont'd)

- 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 our 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

We 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 we identify during our audit.

*Dawn Flett & Associates*

Chartered Professional Accountant Licensed Public Accountant  
June 17, 2024

Ajax, Ontario

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

**STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2024**

	<u>2024</u>	<u>2023</u>
<b>Revenue</b>		
Donations and fundraising	\$ 104,367	\$ 76,460
Education and training	29,094	18,211
Grant funding (Note 4)	2,551,173	1,988,532
Other	<u>11,181</u>	<u>318</u>
	<u>2,695,815</u>	<u>2,083,521</u>
<b>Expenses</b>		
Amortization	341	511
Grant-related expenses (Note 4)	2,551,173	1,988,532
Office and general	873	1,546
Professional services	2,225	-
Program and resource costs	1,058	-
Wages and benefits	<u>-</u>	<u>-</u>
	<u>2,555,670</u>	<u>1,990,589</u>
<b>NET REVENUE OVER EXPENSES</b>	<b><u>\$ 140,145</u></b>	<b><u>\$ 92,932</u></b>

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

**STATEMENT OF CHANGES IN NET ASSETS**

**FOR THE YEAR ENDED MARCH 31, 2024**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b><u>INTERNALLY RESTRICTED FUND (NOTE 5)</u></b>		
Opening balance	\$ 250,000	\$ 200,000
Transfer from unrestricted net assets	<u>50,000</u>	<u>50,000</u>
Closing balance	<u>\$ 300,000</u>	<u>\$ 250,000</u>

**UNRESTRICTED NET ASSETS (NOTE 6)**

Opening balance	\$ 218,508	\$ 175,576
Net revenue over expenses	140,145	92,932
Transfer to internally restricted fund	<u>(50,000)</u>	<u>(50,000)</u>
Closing balance	<u>\$ 308,653</u>	<u>\$ 218,508</u>

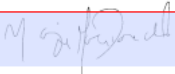
**LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR WOMEN & CHILDREN**  
**(INCORPORATED WITHOUT SHARE CAPITAL**  
**UNDER THE CANADA CORPORATIONS ACT)**

**BALANCE SHEET**

**AS AT MARCH 31, 2024**

	<u>2024</u>	<u>2023</u>
<b><u>ASSETS</u></b>		
<b>Current</b>		
Bank	\$1,094,906	\$ 958,230
Accounts receivable	170,110	131,815
Prepaid expenses	<u>55,211</u>	<u>30,307</u>
	<u>1,320,227</u>	<u>1,120,352</u>
Investments – at cost	<u>231,842</u>	<u>231,330</u>
Capital Assets (Note 3)	<u>-</u>	<u>341</u>
	<u>\$1,552,069</u>	<u>\$1,352,023</u>
<b><u>LIABILITIES</u></b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 111,685	\$ 87,298
Deferred Revenue – grants and donations (Note 4)	<u>831,731</u>	<u>796,217</u>
	<u>943,416</u>	<u>883,515</u>
<b><u>NET ASSETS</u></b>		
Internally restricted fund (Note 5)	300,000	250,000
Unrestricted Net Assets (Note 6)	<u>308,653</u>	<u>218,508</u>
	<u>608,653</u>	<u>468,508</u>
	<u>\$1,552,069</u>	<u>\$1,352,023</u>

Approved by the Board of Directors:



Mazie MacDonald, Treasurer

June 17, 2024

Date



Aparna Dixit, President

June 17th 2024

Date

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

**STATEMENT OF CASH FLOW**

**FOR THE YEAR ENDED MARCH 31, 2024**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b>Cash Provided By Operating Activities:</b>		
Excess of revenue over expenses	\$ 140,145	\$ 92,932
Non-cash items:		
Amortization	341	511
Changes in non-cash working capital:		
Accounts Receivable	(38,295)	(78,848)
Prepaid Expenses	(24,904)	(17,346)
Investment	(512)	(200,234)
Accounts Payable and Accrued Liabilities	24,387	23,750
Deferred Revenue	<u>35,514</u>	<u>393,491</u>
<b>Cash Provided</b>	<b>136,676</b>	<b>214,256</b>
<b>Cash, Beginning of Year</b>	<b><u>958,230</u></b>	<b><u>743,974</u></b>
<b>Cash, End of Year</b>	<b><u>\$1,094,906</u></b>	<b><u>\$ 958,230</u></b>

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

## **NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2024**

### **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:**

<b>Furniture and equipment</b>	<b>5 years</b>
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#### **(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, 2024**

**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>2024 Net</u>	<u>2023 Net</u>
Furniture and equipment	\$ <u>21,950</u>	\$ <u>21,950</u>	<u>-</u>	\$ <u>341</u>

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

## NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

### 4. Deferred Revenue

Grant funding of \$2,586,687 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>
<b>Women and Gender</b>				
Equality Canada	\$ 247,566	\$ 490,000	\$ 411,961	\$ 325,605
Ministry of Children, Community and Social Services	-	568,865	568,865	-
Ministry of Attorney General	-	255,000	255,000	-
Law Foundation of Ontario	155,775	246,725	232,500	170,000
Red Cross	-	137,827	89,529	48,298
Department of Justice	-	705,310	700,384	4,926
Canadian Women's Foundation	158,324	-	158,324	-
Municipal Grants	9,000	-	6,000	3,000
Ontario Trillium Foundation	55,214	113,600	120,500	48,314
Summer Student Grants	-	8,110	8,110	-
Private Foundation Grants	170,338	61,250	-	231,588
	<u>\$ 796,217</u>	<u>\$ 2,586,687</u>	<u>\$ 2,551,173</u>	<u>\$ 831,731</u>

The following is a summary of grant-related expenditures:

	<u>2024</u>	<u>2023</u>
<b>Insurance</b>	\$ 13,838	\$ 11,531
<b>Program and resource costs</b>	265,451	158,727
<b>Office and general</b>	16,275	1,961
<b>Occupancy costs</b>	46,920	34,943
<b>Professional services</b>	578,326	316,121
<b>Wages and benefits</b>	<u>1,630,363</u>	<u>1,465,249</u>
	<u>\$ 2,551,173</u>	<u>\$ 1,988,532</u>

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

## **NOTES TO FINANCIAL STATEMENTS**

**AS AT MARCH 31, 2024**

### **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) and Department of Justice Grant Schedule of Revenues and Expenditures (Schedule B) and Ministry of Children, Community and Social Service (Schedule C) have been provided as supplementary information for the purposes of the Ministry of the Attorney General, the Department of Justice and the Ministry of Children, Community and Social Services.

### **8. Comparative Figures**

Certain comparative figures have been reclassified to conform with the current year method of presentation.

Luke's Place Support & Resource Centre for Women & Children  
 Ministry of Attorney General Grants  
 Statement of Revenue and Expenditures  
 For the Year Ended March 31, 2024

Schedule A

	FLS- Family Law Support 2023-24	FLS- Family Law Support 2022-23
<b>Grant Revenue</b>	255,000	255,000
<b>Expenditures</b>		
Staff Expenses	2,700	1,825
Consultant/Professional Fees	7,000	19,810
Occupancy	12,000	12,000
General & Administration	1,735	1,665
Programs & Services	9,700	10,325
Salaries & Benefits	221,865	209,375
<b>Total Expenditures</b>	255,000	255,000
<b>Surplus/deficit closing balance</b>	0	0

Luke's Place Support & Resource Centre for Women & Children  
 Department of Justice  
 Statement of Revenue and Expenditures  
 For the Year Ended March 31, 2024

Schedule B

	Canadian Family Justice Fund 2023-24	Justice Partnership Innovation 2023-24	Justice Partnership Innovation 2023-24	Total 2023-24	Total 2022-23
<b>Grant Revenue</b>	70,074	145,240	485,070	700,384	565,340
<b>Expenditures</b>					
Staff Expenses- Training/Travel	500	500		1,000	3,500
Consultant/Professional Fees/Honoraria	8,625	4,000	142,500	155,125	128,541
Technology /Software	10,500	0		10,500	
Supplies/Equipment	2,449		6,300	8,749	
Occupancy					1,000
General & Administration	7,000	15,000	63,270	85,270	42,875
Programs & Services		3,540	5,000	8,540	26,515
Salaries & Benefits	41,000	122,200	268,000	431,200	362,909
<b>Total Expenditures</b>	70,074	145,240	485,070	700,384	565,340
<b>Surplus/deficit closing balance</b>	0	0	0	0	0

Luke's Place Support & Resource Centre for Women & Children  
 Ministry of Children, Community and Social Services  
 Statement of Revenue and Expenditures  
 For the Year Ended March 31, 2024

Schedule C

	Violence Against Women	Victim Services	Total 2023-24	Total 2022-23
<b>Revenue</b>				
Ministry of Children, Community & Social Services	183,750	385,115	568,865	280,700
Amortized or deferred contributions				
Donations				
Fundraising				
<b>Total Revenue</b>	<b>183,750</b>	<b>385,115</b>	<b>568,865</b>	<b>280,700</b>
<b>Expenditures</b>				
Salaries & Benefits	142,785	231,518	374,303	145,825
Staff Training		1,513	1,513	
Building Occupancy		3,000	3,000	600
Travel & Communications		11,348	11,348	9,700
Allocated Central Admin		50	50	41,250
Supplies & Equipment		8,001	8,001	6,240
Other Program/Service Expenditures	40,965	129,685	170,650	77,085
<b>Total Expenditures</b>	<b>183,750</b>	<b>385,115</b>	<b>568,865</b>	<b>280,700</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>