

LUKE'S PLACE SUPPORT & RESOURCE CENTRE  
FOR WOMEN & CHILDREN  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2025

## 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, 2025 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, 2025 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, 2024 and 2025 and current assets as at March 31, 2024 and 2025 and net assets as at April 1 and March 31 for both the 2024 and 2025 years. Our audit opinion on the financial statements for the year ended March 31, 2025 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:

.../3

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 18, 2025

Ajax, Ontario

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

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2025

	<u>2025</u>	<u>2024</u>
Revenue		
Donations and fundraising	\$ 81,259	\$ 104,367
Education and training	23,633	29,094
Grant funding (Note 4)	2,216,660	2,551,173
Other	102,352	112,181
	<u>2,331,904</u>	<u>2,695,815</u>
Expenses		
Amortization		341
Grant-related expenses (Note 4)	2,216,660	2,551,173
Office and general	26,379	873
Professional services	74,497	2,225
Program and resource costs	<u>12,449</u>	<u>1,058</u>
	<u>2,329,985</u>	<u>2,555,670</u>
NET REVENUE OVER EXPENSES	\$ <u>12919</u>	\$ <u>1402145</u>

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

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2025

	<u>2025</u>	<u>2024</u>
<u>INTERNALLY RESTRICTED FUND (NOTE 5)</u>		
Opening balance	\$ 300,000	\$ 250,000
Transfer from unrestricted net assets		<u>50,000</u>
Closing balance	\$ <u>300,000</u>	\$ <u>300,000</u>
 <u>UNRESTRICTED NET ASSETS (NOTE 6)</u>		
Opening balance	\$ 308,653	\$ 218,508
Net revenue over expenses	1,919	140,145
Transfer to internally restricted fund		<u>(50,000)</u>
Closing balance	\$ <u>310,572</u>	<u>308,653</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, 2025

	<u>2025</u>	<u>2024</u>
ASSETS		
Current		
Bank	\$1,191,575	\$1,094,906
Accounts receivable	87,681	170,110
Prepaid expenses	42,908	55,211
	1,322,164	<u>1,320,227</u>
Investments - at cost	132,542	<u>231,842</u>
Capital Assets (Note 3)		<u></u>
	<u>\$1,454,706</u>	<u>\$1,552,069</u>

LIABILITIES

Current		
Accounts payable and accrued liabilities	\$ 104,750	\$ 111,685
Deferred Revenue - grants and donations (Note 4)	<u>739,384</u>	<u>831,731</u>
	<u>844,134</u>	<u>943,416</u>

NET ASSETS

Internally restricted fund (Note 5)	300,000	300,000
Unrestricted Net Assets (Note 6)	<u>310,572</u>	<u>308,653</u>
	<u>610,572</u>	<u>608,653</u>
	<u>\$1,454,706</u>	<u>\$1,552,069</u>

Approved by the Board of Directors:

M. MacDonald, Treasurer

Name, Title

Ma (Jun 26, 2025 19:23 EDT)

Signature

26-Jun-2025

Donna Babbs

Name, Title

Donna Babbs (Jun 26, 2025 20:09 EDT)

Signature

26-Jun-2025

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

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED MARCH 31, 2025

	<u>2025</u>	<u>2024</u>
Cash Provided By Operating Activities:		
Excess of revenue over expenses	\$ 1,919	\$ 140,145
Non-cash items:		
Amortization		341
Changes in non-cash working capital:		
Accounts Receivable	82,429	(38,295)
Prepaid Expenses	12,303	(24,904)
Investment	99,300	(512)
Accounts Payable and Accrued Liabilities	(6,935)	24,387
Deferred Revenue	<u>(92,347)</u>	<u>35,514</u>
Cash Provided	96,669	136,676
Cash, Beginning of Year	<u>1,094,906</u>	<u>958,230</u>
Cash, End of Year	<u>\$1,191,575</u>	<u>\$1,094,906</u>

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

## NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2025

### 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:

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, 2025

### 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:

		Accumulated <u>Depreciation</u>	2025 <u>Net</u>	2024 <u>Net</u>
Furniture and equipment	\$ <u>21,950</u>	\$ <u>21,950</u>	<u>          </u>	\$ <u>          </u>

LUKE'S PLACE SUPPORT & RESOURCE CENTRE FOR wo: MEN & CHILDREN

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2025

4. Deferred Revenue

Grant funding of \$2,216,660 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>
Women and Gender				
Equality Canada	\$ 325,605	\$	\$257,246	\$ 68,359
Ministry of Children, Community and Social Services		506,802	506,802	
Ministry of Attorney General		255,000	255,000	
Law Foundation of Ontario	170,000	556,100	275,859	450,241
Red Cross	48,298	34,172	82,470	
Department of Justice	4,926	659,814	664,740	
Municipal Grants	3,000	6,455	3,455	6,000
Ontario Trillium Foundation	48,314	50,000	96,408	1,906
Private Foundation Grants	231,588	55,970	74,680	212,878
	<u>\$ 831,731</u>	<u>\$ 2,124,313</u>	<u>\$ 2,216,660</u>	<u>\$ 739,384</u>

The following is a summary of grant-related expenditures:

	<u>2025</u>	<u>2024</u>
Insurance	\$ 16,395	\$ 13,838
Program and resource costs	174,069	265,451
Office and general	8,670	16,275
Occupancy costs	26,000	46,920
Professional services	367,045	578,326
Wages and benefits	<u>1,624,481</u>	<u>1,630,363</u>
	<u>\$ 2,216,660</u>	<u>\$2,551,173</u>

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

## NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2025

### 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.

Luke's Place Support & Resource Centre for Women &Children  
Ministry of Attorney General Grants  
Statement of Revenue and Expenditures  
For the Year Ended March 31,2025

Schedule A

	FLS- Family Law Support 2024-25	FLS- Family Law Support 2023-24
<b>Grant Revenue</b>	255,000	255,000
<b>Expenditures</b>		
Staff Expenses	1,700	2,700
Consultant/Professional Fees	7,000	7,000
Occupancy	12,000	12,000
General & Administration	1,735	1,735
Programs & Services	10,700	9,700
Salaries & Benefits	221,865	221,865
<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, 2025

Schedule B

	Canadian Family Justice Fund 2024-25	Justice Partnership Innovation 2024-25	Justice Partnership Innovation 2024-25	Total 2024-25	Total 2023-24
<b>Grant Revenue</b>	75,000	147,190	442,550	664,740	700,384
<b>Expenditures</b>					
Staff Expenses- Training/Travel		3,500	6,000	9,500	1,000
Consultant/Professional Fees/Honora ria	18,000	12,000	107,863	137,863	155,125
Technology /Software	5,000		14,500	19,500	10,500
Supplies/Equipment	2,500	1,000	7,500	11,000	8,749
Occupancy					
General & Administration	7,000	15,000	56,750	78,750	85,270
Programs & Services		2,540	5,936	8,476	8,540
Salaries & Benefits	42,500	113,150	244,000	399,650	431,200
<b>Total Expenditures</b>	75,000	147,190	442,550	664,740	700,384
<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 31,2025

Schedule C

	Violence Against Women	Victim Services	Total 2024-25
<b>Revenue</b>			
Ministry of Children,Community & Social Services	184,400	322,402	506,802
Amortized or deferred contributions			
Donations			
Fundraising			
<b>Total Revenue</b>	<b>184,400</b>	<b>322,402</b>	<b>506,802</b>
<b>Expenditures</b>			
Salaries & Benefits	184,400	202,318	386,718
Staff Training		1,714	1,714
Building Occupancy		6,000	6,000
Travel & Communications		1,950	1,950
Allocated Central Admin		0	0
Supplies & Equipment		11,580	11,580
Other Program/Service Expenditures		98,840	98,840
<b>Total Expenditures</b>	<b>184,400</b>	<b>322,402</b>	<b>506,802</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>