LUKE'S PLACE SUPPORT & RESOURCE CENTRE
FOR WOMEN & CHILDREN
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

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, 2026 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, 2026 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, 2025 and 2026 and current assets as at March 31, 2025 and 2026 and net assets as at April 1 and March 31 for both the 2025 and 2026 years. Our audit opinion on the financial statements for the year ended March 31,2026 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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- 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 4, 2026

Ajax, Ontario

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

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
Revenue		
Donations and fundraising	$ 213,292	$ 81,259
Education and training	19,688	23,633
Grant funding (Note 4)	2,415,665	2,216,660
Other	9,824	10,352
	2,658,469	2,331,904
Expenses		
Grant-related expenses (Note 4)	2,415,665	2,216,660
Office and general	2,259	26,379
Professional services	-	74,497
Program and resource costs	-	12,449
	2,417,924	2,329,985
NET REVENUE OVER EXPENSES	$ 240,545	$ 1,919

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

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
BOARD RESTRICTED OPERATING CONTINGENCY FUND (NOTE 5)		
Opening balance	$ 300,000	$ 300,000
Transfer from unrestricted net assets	100,000	-
Closing balance	$ 400,000	$ 300,000
UNRESTRICTED NET ASSETS (NOTE 6)		
Opening balance	$ 310,572	$ 308,653
Net revenue over expenses	240,545	1,919
Transfer to internally restricted fund	(100,000)	-
Closing balance	$ 451,117	$ 310,572

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

UNDER THE CANADA CORPORATIONS ACT)

BALANCE SHEET

AS AT MARCH 31, 2026

	2026	2025
ASSETS		
Current		
Bank	$1,237,771	$1,191,575
Accounts receivable	103,238	87,681
Prepaid expenses	43,211	42,908
	1,384,220	1,322,164
Investments – at cost	410,734	132,542
Capital Assets (Note 3)	-	-
	$1,794,954	$1,454,706
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 165,723	$ 104,750
Deferred Revenue – grants and donations (Note 4)	778,114	739,384
	943,837	844,134
NET ASSETS		
Board Restricted Operating Contingency fund (Note 5)	400,000	300,000
Unrestricted Net Assets (Note 6)	451,117	310,572
	851,117	610,572
	$1,794,954	$1,454,706

Approved by the Board of Directors:

June 4, 2026
Jill D'Souza, Treasurer

June 4, 2026
Donna Babbs, President

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

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
Cash Provided By Operating Activities:		
Excess of revenue over expenses	$ 240,545	$ 1,919
Changes in non-cash working capital:		
Accounts Receivable	(15,557)	82,429
Prepaid Expenses	(303)	12,303
Investment	(278,192)	99,300
Accounts Payable and Accrued Liabilities	60,973	(6,935)
Deferred Revenue	38,730	(92,347)
Cash Provided	46,196	96,669
Cash, Beginning of Year	1,191,575	1,094,906
Cash, End of Year	$1,237,771	$1,191,575

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

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 2026

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 federally incorporated without share capital in 2000. 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.

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:

	Cost	Accumulated Depreciation	2026 Net	2025 Net
Furniture and equipment	$ 21,950	$ 21,950	$ -	$ -

4. Deferred Revenue

Grant funding of $2,415,665 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:

	Opening Balance	Grants Received	Expensed Currently	Closing Balance
Women and Gender Equality Canada	$ 68,359	$198,816	$ 267,175	$ -
Ministry of Children, Community and Social Services	-	718,793	718,793	-
Ministry of Attorney General	-	255,000	255,000	-
Law Foundation of Ontario	450,241	503,200	407,898	545,543
Department of Justice	-	654,790	654,790	-
Municipal Grants	6,000	31,000	26,000	11,000
Ontario Trillium Foundation	1,906	29,800	31,706	-
Private Foundation Grants	212,878	62,996	54,303	221,571
	$ 739,384	$ 2,454,395	$ 2,415,665	$ 778,114

The following is a summary of grant-related expenditures:

	2026	2025
Insurance	$ 16,354	$ 16,395
Program and resource costs	317,242	174,069
Office and general	13,141	8,670
Occupancy costs	40,626	26,000
Professional services	369,121	367,045
Wages and benefits	1,659,182	1,624,481
	$2,415,665	$2,216,660

5. Board Restricted Operating Contingency Fund

The Board of Directors has internally restricted funds for operational contingency purposes. These funds are intended to provide financial stability and liquidity in the event of unexpected operating shortfalls, unforeseen expenditures, or disruptions in funding. During the year, an additional $100,000 was added to the fund. The reserve may only be accessed upon approval of 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 Schedule A
For the Year Ended March 31,2026

	FLS- Family Law Support 2025-26	FLS- Family Law Support 2024-25
Grant Revenue	255,000	255,000
Expenditures		
Staff and Volunteer Exprenses	4,000	1,700
Consultant/Professional Fees		7,000
Occupancy	12,000	12,000
General & Administration	9,185	1,735
Programs & Services	7,950	10,700
Salaries & Benefits	221,865	221,865
Total Expenditures	255,000	255,000
Surplus/deficit closing balance	0	0

Luke's Place Support & Resource Centre for Women &Children
Department of Justice
Statement of Revenue and Expenditures
For the Year Ended March 31,2026

Schedule B

	Justice Partnership Innovation 2025-26	Justice Partnership Innovation 2025-26	Total 2025-26	Total 2024-25
Grant Revenue	158,990	495,800	654,790	644,740
Expenditures				
Staff Expenses- Training/Travel		67,571	67,571	9,500
Consultant/Professional Fees/Honoraria	25,501	108,929	134,430	137,863
Technology /Software/Virtual Training				19,500
Supplies/Equipment		6,300	6,300	11,000
Occupancy				
General & Administration	15,000	62,000	77,000	78,751
Programs & Services	3,540	5,000	8,540	8,476
Salaries & Benefits	114,949	246,000	360,949	399,650
Total Expenditures	158,990	495,800	654,790	664,740
Surplus/deficit closing balance	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 31,2026

Schedule C

	Violence Against Women	Victim Services	Total 2025-26	Total 2024-25
Revenue				
Ministry of Children,Community & Social Services	184,400	534,393	718,793	506,802
Amortized or deferred contributions				0
Donations				0
Fundraising				0
Total Revenue	**184,400**	**534,393**	**718,793**	**506,802**
Expenditures				
Salaries & Benefits	163,900	270,058	433,958	386,718
Staff Training	1,500	1,695	3,195	1,714
Building Occupancy	5,000	3,000	8,000	6,000
Travel & Communications	2,000	4,450	6,450	1,950
Allocated Central Admin		0	0	0
Supplies & Equipment	5,000	7,994	12,994	11,580
Other Program/Service Expenditures	7,000	247,196	254,196	98,840
Total Expenditures	**184,400**	**534,393**	**718,793**	**506,802**
Excess (Deficiency) of Revenue over Expenditures	0	0	0	0