

**GUELPH-WELLINGTON
WOMEN IN CRISIS**

(A Non-Profit Organization)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To: The Members of Guelph-Wellington Women in Crisis

Qualified Opinion

We have audited the accompanying financial statements of **Guelph-Wellington Women in Crisis**, which comprise the statement of financial position as at **March 31, 2019**, the statement of operations, the statement of changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Guelph-Wellington Women in Crisis at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many non-profit organizations, the Organization derives revenue from donations and fundraising, 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 revenue, excess of revenue over expenditures for the year and cash flows from operations for the years ended March 31, 2019 and March 31, 2018, current assets as at March 31, 2019 and March 31, 2018, and net assets as at March 31, 2018 and 2017 and March 31, 2019 and 2018.

Responsibilities of Management and Those Charged with Governance 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.

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:

- 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.

Guelph, Ontario
June 10, 2019

Weiler & Company
Chartered Accountants
Licensed Public Accountants

GUELPH-WELLINGTON WOMEN IN CRISIS



(A Non-Profit Organization)

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2019

	CURRENT FUND	CAPITAL FUND	2019 TOTAL	2018 TOTAL
ASSETS				
CURRENT				
Cash	\$ 399,855	\$ 10,044	\$ 409,899	\$ 824,233
Short-term investments (note 2)	523,452	224,878	748,330	142,041
Accounts receivable	16,433	5,161	21,594	48,127
Prepaid expenses	35,432	0	35,432	42,052
HST receivable	<u>14,556</u>	<u>0</u>	<u>14,556</u>	<u>21,058</u>
	989,728	240,083	1,229,811	1,077,511
CAPITAL ASSETS (note 4)	0	2,840,543	2,840,543	2,947,228
OTHER ASSET				
Interfund loan (note 3)	<u>0</u>	<u>703,856</u>	<u>703,856</u>	<u>703,856</u>
	<u>\$ 989,728</u>	<u>\$ 3,784,482</u>	<u>\$ 4,774,210</u>	<u>\$ 4,728,595</u>
LIABILITIES				
CURRENT				
Accounts payable and accrued liabilities	\$ 231,349	\$ 2,956	\$ 234,305	\$ 287,004
Deferred contributions (note 6)	0	1,226,549	1,226,549	1,274,093
Deferred revenue (note 7)	106,832	0	106,832	169,170
Government remittances payable	23,865	0	23,865	23,297
Current portion of mortgages payable (note 8)	<u>0</u>	<u>462,681</u>	<u>462,681</u>	<u>82,864</u>
	<u>362,046</u>	<u>1,692,186</u>	<u>2,054,232</u>	<u>1,836,428</u>
LONG-TERM DEBT				
Mortgages payable (note 8)	0	1,042,783	1,042,783	1,505,531
Interfund loan (note 3)	<u>703,856</u>	<u>0</u>	<u>703,856</u>	<u>703,856</u>
	<u>703,856</u>	<u>1,042,783</u>	<u>1,746,639</u>	<u>2,209,387</u>
Total Liabilities	<u>1,065,902</u>	<u>2,734,969</u>	<u>3,800,871</u>	<u>4,045,815</u>
NET ASSETS				
NET ASSETS				
Capital				
Invested in capital assets	0	1,335,079	1,335,079	1,358,833
Restricted	<u>0</u>	<u>(285,566)</u>	<u>(285,566)</u>	<u>(340,815)</u>
	0	1,049,513	1,049,513	1,018,018
Current				
Unrestricted	<u>(76,174)</u>	<u>0</u>	<u>(76,174)</u>	<u>(335,238)</u>
Total Net Assets	<u>(76,174)</u>	<u>1,049,513</u>	<u>973,339</u>	<u>682,780</u>
	<u>\$ 989,728</u>	<u>\$ 3,784,482</u>	<u>\$ 4,774,210</u>	<u>\$ 4,728,595</u>

APPROVED BY THE BOARD:

 Director
 Director

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2019

	CURRENT FUND	CAPITAL FUND	2019 TOTAL	2018 TOTAL
NET ASSETS beginning of the year	\$ (335,238)	\$ 1,018,018	\$ 682,780	\$ 489,955
EXCESS OF REVENUE OVER EXPENDITURES for the year	<u>259,064</u>	<u>31,495</u>	<u>290,559</u>	<u>192,825</u>
NET ASSETS end of the year	<u>\$ (76,174)</u>	<u>\$ 1,049,513</u>	<u>\$ 973,339</u>	<u>\$ 682,780</u>

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2019

	CURRENT FUND	CAPITAL FUND	2019 TOTAL	2018 TOTAL
REVENUE				
Ministry of Children, Community & Social Services	\$ 2,071,308	\$ 113,723	\$ 2,185,031	\$ 2,071,129
Ministry of the Attorney General	436,840	0	436,840	436,840
County of Wellington	99,518	0	99,518	109,176
Human trafficking - MCCSS funded	89,149	0	89,149	91,484
United Way	72,223	0	72,223	72,223
Special projects - other	68,584	0	68,584	40,180
Special projects - MCCSS funded	68,169	0	68,169	111,332
Rental income	0	65,940	65,940	65,940
University of Guelph	11,750	0	11,750	6,000
Interest income	0	3,458	3,458	1,847
	<u>2,917,541</u>	<u>183,121</u>	<u>3,100,662</u>	<u>3,006,151</u>
EXPENDITURES				
Wages and benefits	2,289,491	0	2,289,491	2,311,527
Occupancy cost	155,050	0	155,050	154,688
Depreciation	0	106,685	106,685	113,506
Human trafficking - MCCSS funded	90,716	0	90,716	91,484
Repairs and maintenance	88,161	0	88,161	53,729
Special projects - other	68,584	0	68,584	40,224
Special projects - MCCSS funded	68,169	0	68,169	111,332
Program services	66,958	0	66,958	54,034
Mortgage interest	0	44,941	44,941	47,129
Office and general	41,916	0	41,916	47,466
Consulting fee	28,075	0	28,075	0
Telephone	27,206	0	27,206	22,989
Staff expense	15,679	0	15,679	16,567
Professional fees	13,899	0	13,899	17,323
Community Project	3,622	0	3,622	1,796
Board Expense	1,901	0	1,901	191
	<u>2,959,427</u>	<u>151,626</u>	<u>3,111,053</u>	<u>3,083,985</u>
(DEFICIENCY) OF FUNDED REVENUE OVER EXPENDITURES	(41,886)	31,495	(10,391)	(77,834)
OTHER INCOME AND EXPENSES (schedule)	<u>300,950</u>	<u>0</u>	<u>300,950</u>	<u>270,659</u>
EXCESS OF REVENUE OVER EXPENDITURES for the year	<u>\$ 259,064</u>	<u>\$ 31,495</u>	<u>\$ 290,559</u>	<u>\$ 192,825</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(Operating as A Non-Profit Organization)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Excess of revenue over expenditures for the year	\$ 290,559	\$ 192,825
Items not involving cash		
Depreciation	<u>106,685</u>	<u>113,506</u>
	397,244	306,331
Changes in non-cash working capital items		
(Increase) in short-term investments	(606,289)	(1,770)
Decrease (increase) in accounts receivable	26,532	(5,775)
Decrease (increase) in prepaid expenses	6,620	(17,404)
Decrease in HST receivable	6,502	9,892
(Decrease) in accounts payable and accrued liabilities	(52,699)	(74,533)
Increase in government remittances payable	568	19
(Decrease) in deferred contributions	(47,544)	(47,544)
(Decrease) increase in deferred revenue	<u>(62,337)</u>	<u>35,327</u>
	(331,403)	204,543
FINANCING ACTIVITIES		
Decrease in mortgages payable	<u>(82,931)</u>	<u>(80,743)</u>
NET (DECREASE) INCREASE IN CASH	(414,334)	123,800
CASH, BEGINNING OF YEAR	<u>824,233</u>	<u>700,433</u>
CASH, END OF YEAR	<u>\$ 409,899</u>	<u>\$ 824,233</u>

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2019

NATURE OF BUSINESS

Guelph-Wellington Women in Crisis is a registered charitable organization incorporated without share capital under the provisions of the Ontario Corporations Act. The organization is exempt from income taxes. The purpose of the Organization is to provide emergency temporary shelter to abused women and children as well as sexual assault counselling in the city of Guelph and the County of Wellington.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(a) FUND ACCOUNTING

The activities of the Organization are recorded through the following funds:

Current Fund

The Current Fund records the ongoing operations of the Organization and the revenue and expenditures of its three major programs (Shelter and Administration, Rural Women's Support Program and the Sexual Assault Centre).

Capital Fund

The Capital Fund accounts for cash received and disbursed for the purchase of all capital assets such as real estate, furniture and equipment. Also included in this fund is any revenue generated from the ownership of these assets.

(b) SHORT-TERM INVESTMENTS

Short-term investments, consisting of GICs, are valued at fair value.

(c) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist principally of funds held in financial institutions.

(d) CAPITAL ASSETS

Capital assets are recorded at cost. Depreciation is calculated using the straight line method at the following annual rates, except in the year of acquisition, when one-half of the annual rate is used:

Buildings	2 1/2% per year
Equipment	10% per year
Furniture and fixtures	10% per year

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(e) REVENUE RECOGNITION

The Organization follows the deferral method of accounting for contributions. Under this method:

- Revenue restricted for purposes other than acquisition of capital assets are deferred and recognized as revenue in the year in which the related expenses are incurred.
- Contributions restricted to the acquisition of capital assets are initially recorded as deferred contributions in the period in which they are received and are amortized to revenue over the useful life of the related assets.
- Unrestricted revenue is recognized when received.

(f) CONTRIBUTED GOODS AND SERVICES

Volunteers contribute a significant amount of time per year to assist the Organization in carrying out its service delivery activities. In addition, the Organization receives donations of goods from the community. Because of the difficulty in determining their fair value, contributed goods and services are not recognized in the financial statements.

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(g) FINANCIAL INSTRUMENTS

Measurement of financial instruments

The Organization initially measures its financial assets and liabilities at fair value.

The Organization subsequently measures all its financial assets and liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable, and HST receivable.

Financial liabilities measured at amortized cost include the accounts payable and accrued liabilities, government remittances payable and mortgages payable.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

For financial instruments subsequently measured at fair value, the Organization recognizes transaction costs directly attributable to their origination, issuance or assumption in net income in the period incurred. When a financial instrument is measured at amortized cost, transaction costs are included in the initial measurement of the instrument.

(h) ALLOCATION OF EXPENSES

The Guelph-Wellington Women in Crisis operations consist of three distinct programs. The costs of these programs include personnel, administrative and occupancy costs that are directly related to providing these programs. Shared costs are split between the programs based on management's best estimate of the actual use of these resources as follows:

Shelter and Administration	60%
Sexual Assault Centre	20%
Rural Women's Support Program	20%

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(i) 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the year. Actual results could differ from those estimates. Estimates are reviewed on a regular basis and, as adjustments become necessary, they are reported in income in the periods in which they become known.

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2019

2. SHORT TERM INVESTMENTS

Short term investments as at March 31, 2019 consist of the following:

	2019	2018
Current Fund		
RBC, one year cashable guaranteed investment certificate, interest at 2.00% per annum, matures November 19, 2019.	\$ 107,170	\$ 0
RBC, non-redeemable guaranteed investment certificate, interest at 2.00% per annum, matures March 19, 2020.	10,896	0
RBC, non-redeemable guaranteed investment certificate, interest at 2.65% per annum, matures November 19, 2020.	400,000	0
RBC, non-redeemable guaranteed investment certificate, interest at 0.50% per annum, matured April 27, 2018.	0	10,793
Accrued interest	<u>5,386</u>	<u>0</u>
	<u>523,452</u>	<u>10,793</u>
Capital Fund		
RBC, non-redeemable guaranteed investment certificate, interest at 2.40% per annum, matures October 23, 2020	74,821	0
RBC, non-redeemable guaranteed investment certificate, interest at 2.50% per annum, matures November 15, 2019	65,000	0
RBC, non-redeemable guaranteed investment certificate, interest at 2.70% per annum, matures November 15, 2020	25,482	0
RBC, one year cashable guaranteed investment certificate, interest at 2.00% per annum, matures November 14, 2019	28,874	0
RBC, one year cashable guaranteed investment certificate, interest at 2.00% per annum, matures November 14, 2019	28,670	0
RBC, non-redeemable guaranteed investment certificate, interest at 1.60% per annum, matured October 11, 2018	0	73,643
RBC, non-redeemable guaranteed investment certificate, interest at 0.9% per annum, matured November 6, 2018	0	28,404
RBC, non-redeemable guaranteed investment certificate, interest at 1.5% per annum, matured November 8, 2018	0	28,447
Accrued interest	<u>2,031</u>	<u>754</u>
	<u>224,878</u>	<u>131,248</u>
	<u>\$ 748,330</u>	<u>\$ 142,041</u>

The fair value of short term investments is equivalent to cost.

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019

3. INTERFUND LOAN

This amount bears no interest and is due on demand.

4. CAPITAL ASSETS

Capital assets as at March 31, 2019 consist of the following:

	COST	ACCUM. DEPRN.	2019 NET BOOK VALUE	2018 NET BOOK VALUE
Land	\$ 475,000	\$ 0	\$ 475,000	\$ 475,000
Buildings	4,125,201	1,765,396	2,359,805	2,462,923
Equipment	245,332	243,114	2,218	4,034
Furniture and fixtures	<u>204,441</u>	<u>200,921</u>	<u>3,520</u>	<u>5,271</u>
	<u>\$ 5,049,974</u>	<u>\$ 2,209,431</u>	<u>\$ 2,840,543</u>	<u>\$ 2,947,228</u>

5. BANK DEMAND LOAN

The Organization has access to a revolving bank demand loan consisting of an operating line of credit with an interest rate at prime plus 0.50%. The credit limit is \$100,000 and it is secured by a general security agreement. As at March 31, 2019, there was a balance of \$0 outstanding (2018 - \$0). This bank demand loan is an obligation of the Current Fund.

6. DEFERRED CONTRIBUTIONS

Deferred contributions consist of funding received from the Ministry of Community and Social Services for capital assets as follows:

	2019	2018
Marianne's Place expansion	\$ 834,356	\$ 868,520
Elizabeth Street property purchase	<u>392,193</u>	<u>405,573</u>
	<u>\$ 1,226,549</u>	<u>\$ 1,274,093</u>

The deferred revenue relating to these grants will be recognized over the estimated useful life of the buildings in amounts equal to the annual depreciation.

In the current year, \$47,544 (2018 - \$47,544) of deferred contributions were recognized in income.

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019

7. DEFERRED REVENUE

Deferred revenue consists of amounts received by the Organization for specific programs and projects that will be expended in future years. The current year balance consists of the following:

	2019	2018
Special projects	\$ 77,192	\$ 88,457
Gala	29,640	51,639
Wellington County Social Services	<u>0</u>	<u>29,074</u>
	<u>\$ 106,832</u>	<u>\$ 169,170</u>

8. MORTGAGES PAYABLE

Mortgages payable as at March 31, 2019 consist of the following:

	2019	2018
Royal Bank, 2.418%, monthly installments of \$5,161.01 including principal and interest, due October 1, 2019, secured by first mortgage on specified land and building with a book value of \$2,834,805	\$ 429,779	\$ 480,725
Royal Bank, 3.11%, monthly instalments of \$5,495 including principal and interest, due December 22, 2020, secured by second mortgage on specific land and building with a book value of \$2,834,805	<u>1,075,685</u>	<u>1,107,670</u>
	1,505,464	1,588,395
Less: current portion	<u>(462,681)</u>	<u>(82,864)</u>
	<u>\$ 1,042,783</u>	<u>\$ 1,505,531</u>

Principal repayments over the next two years are as follows:

2020	\$ 462,681
2021	<u>1,042,783</u>
	<u>\$ 1,505,464</u>

The Ministry of Children, Community and Social Services, through a guaranteed loan arrangement with the Royal Bank, has committed to provide funds to Women in Crisis to enable the organization to meet mortgage obligations.

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

9. EMPLOYEE FUTURE BENEFITS

The Organization makes contributions to a defined contribution pension plan on behalf of the members of its staff. The amounts provided at retirement for each member of the plan are based on the accumulated contributions made by the member, contributions made on the member's behalf by the employer and investment earnings on those contributions.

The amount contributed to the plan by the Organization for 2019 was \$62,908 (2018 - \$58,601) and is included as an expense on the statement of operations.

10. FINANCIAL RISK MANAGEMENT

The Organization may be exposed to a variety of financial risks including credit risk and liquidity risk. It is management's opinion that the organization's risk exposure is unchanged from the prior year.

a) Credit risk

Credit risk is the risk that the counterparty to a financial instrument will fail to discharge an obligation that is entered into with the Organization. Items affecting credit risk include accounts receivable, short-term investments and HST receivable. It is management's opinion that the Organization is not exposed to significant credit risk.

b) Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet a demand for cash or fund its obligations as they come due. Items affecting liquidity risk include accounts payable and accrued liabilities, government remittances payable and mortgages payable. It is management's opinion that the Organization is not exposed to significant liquidity risk.

c) Market risk

Interest rate risk arises from the possibility that changes in interest rates will affect the fair value of financial instruments.

It is management's opinion that the Organization is not currently exposed to any interest rate risk. As the short-term investments and mortgages payable come due there is a risk that interest rates may change.

11. ECONOMIC DEPENDENCE

The Organization is economically dependent on funding from the Ministry of Children, Community and Social Services as 76% (2018-76%) of funding received is from this Ministry.

12. COMPARATIVE FIGURES

Certain reclassifications for the year ended March 31, 2018 have been made for the purpose of comparability.

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OPERATIONS - SHELTER AND ADMINISTRATION
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
REVENUE		
Ministry of Children, Community & Social Services	\$ 1,823,493	\$ 1,727,163
Human trafficking - MCCSS funded	89,149	91,484
Special projects - MCCSS funded	68,169	111,332
Special projects - other	61,043	18,456
County of Wellington	<u>0</u>	<u>17,243</u>
	<u>2,041,854</u>	<u>1,965,678</u>
EXPENDITURES		
Wages and benefits	1,526,477	1,560,635
Occupancy cost	104,280	107,373
Human trafficking - MCCSS funded	90,716	91,484
Repairs and maintenance	79,149	45,949
Special projects - MCCSS funded	68,169	111,332
Program services	61,519	49,538
Special projects - other	61,043	20,746
Office and general	30,697	35,172
Telephone	14,074	11,584
Professional fees	11,613	13,122
Staff expense	7,526	9,006
Board Expense	1,901	333
Community Project	<u>3,622</u>	<u>1,608</u>
	<u>2,060,786</u>	<u>2,057,882</u>
(DEFICIENCY) OF FUNDED REVENUE OVER EXPENDITURES	<u>\$ (18,932)</u>	<u>\$ (92,204)</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OPERATIONS - RURAL WOMEN'S SUPPORT PROGRAM
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
REVENUE		
Ministry of Children, Community & Social Services	\$ 247,815	\$ 231,268
County of Wellington	99,518	91,933
United Way	45,000	45,000
Special projects - other	<u>2,748</u>	<u>3,001</u>
	<u>395,081</u>	<u>371,202</u>
EXPENDITURES		
Wages and benefits	327,159	306,220
Occupancy cost	22,998	23,038
Telephone	6,880	6,141
Office and general	5,567	6,213
Staff expense	3,736	3,410
Special projects - other	2,748	3,001
Repairs and maintenance	2,426	2,444
Program services	1,918	1,931
Professional fees	1,143	2,103
Community Project	<u>0</u>	<u>94</u>
	<u>374,575</u>	<u>354,595</u>
EXCESS OF FUNDED REVENUE OVER EXPENDITURES	<u>\$ 20,506</u>	<u>\$ 16,607</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OPERATIONS - SEXUAL ASSAULT CENTRE
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
REVENUE		
Ministry of the Attorney General	\$ 379,965	\$ 379,965
Family Court Support Worker Program	56,875	56,876
United Way	27,223	27,223
Special projects - other	4,793	24,723
University of Guelph	<u>11,750</u>	<u>0</u>
	<u>480,606</u>	<u>488,787</u>
EXPENDITURES		
Wages and benefits	435,855	444,672
Consulting fee	28,075	0
Occupancy cost	27,772	24,277
Repairs and maintenance	6,586	5,336
Telephone	6,252	5,264
Office and general	5,652	6,082
Special projects - other	4,793	16,477
Staff expense	4,417	4,008
Program services	3,521	2,565
Professional fees	1,143	2,098
Community Project	<u>0</u>	<u>94</u>
	<u>524,066</u>	<u>510,873</u>
(DEFICIENCY) OF FUNDED REVENUE OVER EXPENDITURES	<u>\$ (43,460)</u>	<u>\$ (22,086)</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OTHER INCOME AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
REVENUE		
Donations	\$ 255,592	\$ 234,611
Fundraising	147,601	148,528
Interest	<u>9,970</u>	<u>3,052</u>
	413,163	386,191
EXPENSES		
Fundraising	<u>112,213</u>	<u>115,532</u>
	<u>\$ 300,950</u>	<u>\$ 270,659</u>

