

**GUELPH-WELLINGTON
WOMEN IN CRISIS**
(A Non-Profit Organization)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To: **The Members of Guelph-Wellington Women in Crisis**

We have audited the accompanying financial statements of **Guelph-Wellington Women in Crisis**, which comprise the statement of financial position as at **March 31, 2018**, and the statements of changes in net assets, operations and cash flows for the year then ended, 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 audit. We conducted our audit 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 audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks 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 is sufficient and appropriate to provide a basis for our qualified audit opinion.

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. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenditures, and net assets for the year and cash flows from operations for the year ends March 31, 2018 and March 31, 2017, current assets as at March 31, 2018 and March 31, 2017, and net assets as at April 1, 2017 and 2016 and March 31, 2018 and 2017.

Qualified Opinion

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, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Guelph, Ontario
June 19, 2018

Weiler & Company
Chartered Accountants
Licensed Public Accountants

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2018

	CURRENT FUND	CAPITAL FUND	2018 TOTAL	2017 TOTAL
ASSETS				
CURRENT				
Cash	\$ 728,263	\$ 95,970	\$ 824,233	\$ 700,433
Short-term investments (note 2)	10,793	131,248	142,041	140,271
Accounts receivable	42,966	5,161	48,127	42,352
Prepaid expenses	42,052	0	42,052	24,648
HST receivable	21,058	0	21,058	30,950
	<u>845,132</u>	<u>232,379</u>	<u>1,077,511</u>	<u>938,654</u>
CAPITAL ASSETS (note 4)	0	2,947,228	2,947,228	3,060,734
OTHER ASSETS				
Interfund loan (note 3)	<u>0</u>	<u>703,856</u>	<u>703,856</u>	<u>703,856</u>
	<u>\$ 845,132</u>	<u>\$ 3,883,463</u>	<u>\$ 4,728,595</u>	<u>\$ 4,703,244</u>

LIABILITIES				
CURRENT				
Accounts payable and accrued liabilities	\$ 284,047	\$ 2,957	\$ 287,004	\$ 361,537
Deferred contributions (note 6)	0	1,274,093	1,274,093	1,321,637
Deferred revenue (note 7)	169,170	0	169,170	133,843
Government remittances payable	23,297	0	23,297	23,278
Current portion of mortgages payable (note 8)	<u>0</u>	<u>82,864</u>	<u>82,864</u>	<u>80,671</u>
	<u>476,514</u>	<u>1,359,914</u>	<u>1,836,428</u>	<u>1,920,966</u>
LONG-TERM DEBT				
Mortgages payable (note 8)	0	1,505,531	1,505,531	1,588,467
Interfund loan (note 3)	<u>703,856</u>	<u>0</u>	<u>703,856</u>	<u>703,856</u>
	<u>703,856</u>	<u>1,505,531</u>	<u>2,209,387</u>	<u>2,292,323</u>
Total Liabilities	<u>1,180,370</u>	<u>2,865,445</u>	<u>4,045,815</u>	<u>4,213,289</u>

NET ASSETS				
NET ASSETS				
Capital				
Invested in capital assets	0	1,358,833	1,358,833	1,391,596
Restricted	<u>0</u>	<u>(340,815)</u>	<u>(340,815)</u>	<u>(393,428)</u>
	0	1,018,018	1,018,018	998,168
Current				
Unrestricted	<u>(335,238)</u>	<u>0</u>	<u>(335,238)</u>	<u>(508,213)</u>
Total Net Assets	<u>(335,238)</u>	<u>1,018,018</u>	<u>682,780</u>	<u>489,955</u>
	<u>\$ 845,132</u>	<u>\$ 3,883,463</u>	<u>\$ 4,728,595</u>	<u>\$ 4,703,244</u>

APPROVED BY THE BOARD:

 Director
 Director

see accompanying notes.

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31, 2018

	CURRENT FUND	CAPITAL FUND	2018 TOTAL	2017 TOTAL
NET ASSETS beginning of the year	\$ (508,213)	\$ 998,168	\$ 489,955	\$ 311,641
EXCESS OF REVENUE OVER EXPENDITURES for the year	<u>172,975</u>	<u>19,850</u>	<u>192,825</u>	<u>178,314</u>
NET ASSETS end of the year	<u>\$ (335,238)</u>	<u>\$ 1,018,018</u>	<u>\$ 682,780</u>	<u>\$ 489,955</u>

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2018

	CURRENT FUND	CAPITAL FUND	2018 TOTAL	2017 TOTAL
REVENUE				
Ministry of Community and Social Services	\$ 1,958,431	\$ 112,698	\$ 2,071,129	\$ 2,075,162
Ministry of the Attorney General	436,840	0	436,840	436,840
Special projects - MCSS funded	111,332	0	111,332	233,232
County of Wellington	109,176	0	109,176	90,131
Human trafficking - MCSS funded	91,484	0	91,484	0
United Way	72,223	0	72,223	72,223
Rental income	0	65,940	65,940	1,200
Special projects - other	40,180	0	40,180	31,884
Municipal grants	6,000	0	6,000	22,990
Interest income	0	1,847	1,847	1,318
	<u>2,825,666</u>	<u>180,485</u>	<u>3,006,151</u>	<u>2,964,980</u>
EXPENDITURES				
Wages and benefits	2,251,283	0	2,251,283	2,173,938
Depreciation	0	113,506	113,506	114,980
Special projects - MCSS funded	111,332	0	111,332	233,232
Human trafficking - MCSS funded	91,484	0	91,484	0
Rent	86,610	0	86,610	25,082
Family Court Support Worker Program	60,244	0	60,244	56,919
Repairs and maintenance	53,729	0	53,729	62,491
Mortgage interest	0	47,129	47,129	35,275
Office and general	43,089	0	43,089	34,108
Special projects - other	40,224	0	40,224	31,884
Utilities	37,578	0	37,578	42,781
Food and household	31,699	0	31,699	42,096
Telephone	22,989	0	22,989	21,452
Insurance	19,844	0	19,844	19,185
Professional fees	17,323	0	17,323	24,195
Client needs - personal needs	12,147	0	12,147	7,632
Municipal taxes	10,656	0	10,656	10,478
Transportation	10,251	0	10,251	9,787
Training	8,304	0	8,304	318
Dues and subscriptions	7,782	0	7,782	5,616
Program supplies	4,563	0	4,563	1,721
Bank charges and interest	2,219	0	2,219	2,068
Conference fees	0	0	0	927
Public education	0	0	0	789
	<u>2,923,350</u>	<u>160,635</u>	<u>3,083,985</u>	<u>2,956,954</u>
(DEFICIENCY) EXCESS OF FUNDED REVENUE OVER EXPENDITURES	(97,684)	19,850	(77,834)	8,026
OTHER INCOME AND EXPENSES (schedule)	<u>270,659</u>	<u>0</u>	<u>270,659</u>	<u>170,288</u>
EXCESS OF REVENUE OVER EXPENDITURES for the year	<u>\$ 172,975</u>	<u>\$ 19,850</u>	<u>\$ 192,825</u>	<u>\$ 178,314</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(Operating as A Non-Profit Organization)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2018

	2018	2017
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Excess of revenue over expenditures for the year	\$ 192,825	\$ 178,314
Items not involving cash		
Depreciation	<u>113,506</u>	<u>114,980</u>
	306,331	293,294
Changes in non-cash working capital items		
(Increase) in short-term investments	(1,770)	(1,354)
(Increase) in accounts receivable	(5,775)	(9,494)
(Increase) in prepaid expenses	(17,404)	(4,492)
Decrease (increase) in HST receivable	9,892	(20,308)
(Decrease) in accounts payable and accrued liabilities	(74,533)	(538,254)
Increase in government remittances payable	19	20,722
(Decrease) in deferred contributions	(47,544)	(47,544)
Increase in deferred revenue	<u>35,327</u>	<u>40,917</u>
	204,543	(266,513)
FINANCING ACTIVITIES		
(Decrease) increase in mortgages payable	<u>(80,743)</u>	<u>629,087</u>
NET INCREASE IN CASH	123,800	362,574
CASH, BEGINNING OF YEAR	<u>700,433</u>	<u>337,859</u>
CASH, END OF YEAR	<u>\$ 824,233</u>	<u>\$ 700,433</u>

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

NATURE OF BUSINESS

Guelph-Wellington Women in Crisis is a registered charitable organization incorporated without share capital under the provisions of the Ontario Business 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, 2018

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(e) REVENUE RECOGNITION

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

- Contributions 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 contributions are 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, 2018

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, 2018

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, 2018

2. SHORT TERM INVESTMENTS

Short term investments as at March 31, 2018 consist of the following:

	2018	2017
Current Fund		
RBC, non-redeemable Guaranteed investment certificate, interest at 0.50% per annum, matures April 27, 2018.	\$ 10,793	\$ 0
RBC, non-redeemable Guaranteed investment certificate, interest at 0.70% per annum, matured April 27, 2017.	<u>0</u>	<u>10,740</u>
	<u>10,793</u>	<u>10,740</u>
Capital Fund		
Royal Bank, non-redeemable guaranteed investment certificate, interest at 1.60% per annum, matures October 11, 2018	73,643	0
Royal Bank, non-redeemable guaranteed investment certificate, interest at 0.9% per annum, matures November 6, 2018	28,404	0
Royal Bank, non-redeemable guaranteed investment certificate, interest at 1.5% per annum, matures November 8, 2018	28,447	0
Royal Bank, non-redeemable guaranteed investment certificate, interest at 1.10% per annum, matured October 11, 2017	0	72,841
Royal Bank, non-redeemable guaranteed investment certificate, interest at 0.9% per annum, matured November 6, 2017	0	28,150
Royal Bank, non-redeemable guaranteed investment certificate, interest at 0.9% per annum, matured November 8, 2017	0	28,027
Accrued interest	<u>754</u>	<u>513</u>
	<u>131,248</u>	<u>129,531</u>
	<u>\$ 142,041</u>	<u>\$ 140,271</u>

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

3. INTERFUND LOAN

This amount bears no interest and is due on demand.

GUELPH-WELLINGTON WOMEN IN CRISIS

(A Non-Profit Organization)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2018

4. CAPITAL ASSETS

Capital assets as at March 31, 2018 consist of the following:

	COST	ACCUM. DEPRN.	2018 NET BOOK VALUE	2017 NET BOOK VALUE
Land	\$ 475,000	\$ 0	\$ 475,000	\$ 475,000
Buildings	4,125,201	1,662,278	2,462,923	2,566,041
Equipment	245,332	241,298	4,034	8,502
Furniture and fixtures	<u>204,441</u>	<u>199,170</u>	<u>5,271</u>	<u>11,191</u>
	<u>\$ 5,049,974</u>	<u>\$ 2,102,746</u>	<u>\$ 2,947,228</u>	<u>\$ 3,060,734</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, 2018, there was a balance of \$0 outstanding (2017 - \$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:

	2018	2017
Marianne's Place expansion	\$ 868,520	\$ 902,684
Elizabeth Street property purchase	<u>405,573</u>	<u>418,953</u>
	<u>\$ 1,274,093</u>	<u>\$ 1,321,637</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 (2017 - \$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, 2018

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:

	2018	2017
Special projects	\$ 88,457	\$ 70,193
Gala	51,639	33,447
Wellington County Social Services	<u>29,074</u>	<u>30,203</u>
	<u>\$ 169,170</u>	<u>\$ 133,843</u>

8. MORTGAGES PAYABLE

Mortgages payable as at March 31, 2018 consist of the following:

	2018	2017
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 \$2,937,923	\$ 480,725	\$ 530,462
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 \$2,937,923	<u>1,107,670</u>	<u>1,138,676</u>
	1,588,395	1,669,138
Less: current portion	<u>(82,864)</u>	<u>(80,671)</u>
	<u>\$ 1,505,531</u>	<u>\$ 1,588,467</u>

Principal repayments over the next three years are as follows:

2019	\$ 82,864
2020	462,816
2021	<u>1,042,715</u>
	<u>\$ 1,588,395</u>

The Ministry of 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, 2018

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 2018 was \$58,601 (2017 - \$58,272) 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.

11. ECONOMIC DEPENDENCE

The Organization is economically dependent on funding from the Ministry of Community and Social Services as 76% (2017-78%) of funding received is from this Ministry.

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OPERATIONS - SHELTER AND ADMINISTRATION
FOR THE YEAR ENDED MARCH 31, 2018

	2018	2017
REVENUE		
Ministry of Community and Social Services	\$ 1,727,163	\$ 1,667,460
Special projects - MCSS funded	111,332	233,232
Human trafficking - MCSS funded	91,484	0
Special projects - other	18,456	5,904
County of Wellington	17,243	0
Rental income	0	21,360
	<u>1,965,678</u>	<u>1,927,956</u>
EXPENDITURES		
Wages and benefits	1,560,635	1,492,794
Special projects - MCSS funded	111,332	233,232
Human trafficking - MCSS funded	91,484	0
Rent	55,275	16,291
Repairs and maintenance	45,949	48,962
Office and general	31,741	23,635
Utilities	30,826	35,769
Food and household	30,816	41,047
Special projects - other	20,746	5,904
Insurance	13,741	13,237
Professional fees	13,122	18,968
Telephone	11,584	7,553
Client needs - personal needs	11,254	6,969
Municipal taxes	7,531	6,811
Training	7,470	187
Dues and subscriptions	5,276	3,370
Program supplies	3,894	944
Transportation	3,479	2,804
Bank charges and interest	1,727	1,503
Conference fees	0	753
Public education	0	225
	<u>2,057,882</u>	<u>1,960,958</u>
(DEFICIENCY) OF FUNDED REVENUE OVER EXPENDITURES	<u>\$ (92,204)</u>	<u>\$ (33,002)</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OPERATIONS - RURAL WOMEN'S SUPPORT PROGRAM
FOR THE YEAR ENDED MARCH 31, 2018

	2018	2017
REVENUE		
Ministry of Community and Social Services	\$ 231,268	\$ 241,621
County of Wellington	91,933	90,131
United Way	45,000	45,000
Special projects - other	3,001	3,392
Municipal grants	0	22,990
Rental income	<u>0</u>	<u>1,200</u>
	<u>371,202</u>	<u>404,334</u>
EXPENDITURES		
Wages and benefits	306,220	329,447
Rent	16,335	16,291
Telephone	6,141	6,722
Office and general	6,016	5,323
Insurance	3,722	3,646
Transportation	3,063	3,533
Special projects - other	3,001	3,392
Utilities	2,981	2,915
Repairs and maintenance	2,444	3,463
Professional fees	2,103	2,763
Client needs - personal needs	876	663
Program supplies	654	718
Training	441	59
Food and household	400	204
Dues and subscriptions	198	64
Public education	0	564
Conference fees	<u>0</u>	<u>174</u>
	<u>354,595</u>	<u>379,941</u>
EXCESS OF FUNDED REVENUE OVER EXPENDITURES	<u>\$ 16,607</u>	<u>\$ 24,393</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OPERATIONS - SEXUAL ASSAULT CENTRE
FOR THE YEAR ENDED MARCH 31, 2018

	2018	2017
REVENUE		
Ministry of the Attorney General	\$ 379,965	\$ 379,964
Family Court Support Worker Program	56,876	56,876
United Way	27,223	27,223
Special projects - other	<u>24,723</u>	<u>22,588</u>
	<u>488,787</u>	<u>486,651</u>
EXPENDITURES		
Wages and benefits	384,428	351,697
Family Court Support Worker Program	60,244	56,919
Special projects - other	16,477	22,588
Rent	15,000	13,860
Repairs and maintenance	5,336	10,066
Office and general	5,332	5,151
Telephone	5,264	7,177
Utilities	3,771	4,097
Transportation	3,709	3,450
Municipal taxes	3,125	3,667
Insurance	2,381	2,302
Dues and subscriptions	2,308	2,182
Professional fees	2,098	2,464
Bank charges and interest	492	418
Food and household	483	845
Training	393	72
Client needs - personal needs	17	0
Program supplies	<u>15</u>	<u>59</u>
	<u>510,873</u>	<u>487,014</u>
(DEFICIENCY) OF FUNDED REVENUE OVER EXPENDITURES	<u>\$ (22,086)</u>	<u>\$ (363)</u>

GUELPH-WELLINGTON WOMEN IN CRISIS
(A Non-Profit Organization)
SCHEDULE OF OTHER INCOME AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2018

	2018	2017
REVENUE		
Donations	\$ 234,611	\$ 149,139
Fundraising	148,528	31,523
Interest	<u>3,052</u>	<u>75</u>
	<u>386,191</u>	<u>180,737</u>
EXPENSES		
Fundraising	<u>115,532</u>	<u>10,449</u>
	<u>\$ 270,659</u>	<u>\$ 170,288</u>