



Grant Thornton

Financial Statements

Catholic Family Services of Hamilton

March 31, 2013

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# Independent Auditor's Report

To the Board of Directors of  
**Catholic Family Services of Hamilton**

We have audited the accompanying financial statements of Catholic Family Services of Hamilton (the "Organization"), which comprise the statement of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011, the statement of operations, changes in net assets and cash flows for the years ended March 31, 2013 and March 31, 2012, 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 Organization'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 Organization'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 audit opinion.

#### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, Catholic Family Services of Hamilton derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Catholic Family Services. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2013 and 2012, current assets and net assets as at March 31, 2013, March 31, 2012, and April 1, 2011. . The Organization has also adopted the policy of not recording an accrued liability for vacation pay owing. Generally accepted accounting principles require that this liability be recorded.

#### **Qualified Opinion**

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Catholic Family Services of Hamilton as at March 31, 2013, March 31, 2012, and April 1, 2011 and the results of its operations and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Burlington, Canada  
June 18, 2013



Chartered accountants  
Licensed Public Accountants

**Catholic Family Services of Hamilton**  
**(Incorporated under the laws of the Province of Ontario)**  
**Statement of Financial Position**

March 31	2013	2012	April 1, 2011
<b>Assets</b>			
<b>Current</b>			
Short term investments (Note 4)	\$ 35,889	\$ 35,889	\$ 90,889
Accounts receivable (Note 5)	205,790	211,918	302,158
Prepaid expenditures	22,017	22,257	22,018
	<u>263,696</u>	<u>270,064</u>	<u>415,065</u>
Capital assets (Note 6)	1,792,617	1,831,629	1,870,641
Funds held in trust	-	-	642
	<u>\$ 2,056,313</u>	<u>\$ 2,101,693</u>	<u>\$ 2,286,348</u>
<b>Liabilities</b>			
<b>Current</b>			
Bank indebtedness	\$ 178,677	\$ 63,116	\$ 132,867
Accounts payable and accrued liabilities	328,307	305,322	276,897
Current portion of deferred revenue (Note 7)	128,598	121,101	171,126
Loan payable (Note 8)	429,757	426,424	192,580
	<u>1,065,339</u>	<u>915,963</u>	<u>773,470</u>
Deferred revenue (Note 7)	200,000	210,000	220,000
Trust funds payable	-	-	642
	<u>1,265,339</u>	<u>1,125,963</u>	<u>994,112</u>
<b>Net assets</b>			
Externally restricted (Page 5)	(44,532)	(147,383)	(179,540)
Unrestricted general fund (Page 5)	835,506	1,123,113	1,471,776
	<u>790,974</u>	<u>975,730</u>	<u>1,292,236</u>
	<u>\$ 2,056,313</u>	<u>\$ 2,101,693</u>	<u>\$ 2,286,348</u>

Commitments (Note 9)

On behalf of the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

See accompanying notes to the financial statements

## Catholic Family Services of Hamilton Statement of Operations

Year Ended March 31	2013	2012
<b>Revenues</b>		
Donations	\$ 329,068	\$ 228,240
Diocese of Hamilton	27,485	24,727
Government of Canada	4,306	12,375
Province of Ontario	3,089,988	3,251,017
City of Hamilton	95,163	95,163
Hamilton Community Foundation	1,000	2,131
Investment revenue	131	222
Region of Halton	153,172	153,969
Other revenue	231,948	341,417
Service/Program fees	697,684	581,964
Trillium Foundation	-	15,601
United Way	289,294	309,087
	<u>4,919,239</u>	<u>5,015,913</u>
<b>Expenditures</b>		
Salaries	2,991,137	3,019,195
Employee benefits	669,674	573,977
Client expenses	318,493	286,283
Staff mileage and parking	29,386	29,099
Employee development	9,500	16,786
Service/Program expenditures		
- food	20,460	24,042
- supplies and services	91,484	115,961
Depreciation	39,012	39,012
Loan interest	6,947	3,224
Professional fees	16,028	40,675
Office supplies	10,571	13,384
Publications and dues	55,237	49,860
Internet/computer	92,950	83,135
Other – administration	49,012	56,231
Program supplies/resources	1,172	4,350
Postage and courier	4,477	3,892
Telephone	16,805	23,154
Volunteer expenditures	730	894
Public relations and promotion	9,619	30,543
Maintenance		
- buildings and grounds	58,044	115,773
- equipment and furniture	7,841	9,028
Contracted-out services	235,533	477,156
Rent (Note 9)	238,868	235,246
Utilities and taxes	52,983	46,097
Insurance	5,601	5,701
Miscellaneous	72,431	29,721
	<u>5,103,995</u>	<u>5,332,419</u>
Excess of expenditures over revenue	<u>\$ (184,756)</u>	<u>\$ (316,506)</u>

See accompanying notes to the financial statements

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## Catholic Family Services of Hamilton

### Statement of Changes in Net Assets

Year Ended March 31, 2013

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	Externally Restricted Funds (Note 2)	Unrestricted General Fund	Total (Note 2)
		<u>2013</u>	
Balance at March 31, 2012	\$ (147,383)	\$ 1,123,113	\$ 975,730
Excess of expenditures over revenue	<u>102,851</u>	<u>(287,607)</u>	<u>(184,756)</u>
Balance at March 31, 2013	<u>\$ (44,532)</u>	<u>\$ 835,506</u>	<u>\$ 790,974</u>
		<u>2012</u>	
Balance at April1, 2011	\$ (179,540)	\$1,471,776	\$ 1,292,236
Excess of expenditures over revenue	<u>32,157</u>	<u>(348,663)</u>	<u>(316,506)</u>
Balance at March 31, 2012	<u>\$ (147,383)</u>	<u>\$ 1,123,113</u>	<u>\$ 975,730</u>

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# Catholic Family Services of Hamilton

## Statement of Cash Flows

Year Ended March 31

2013

2012

Deficiency of revenue over expenditures	<u>\$ (184,756)</u>	<u>\$ (316,506)</u>
<b>Items not affecting cash:</b>		
Depreciation expense	\$ 39,012	39,012
Changes in:		
Accounts receivable	6,128	90,240
Prepaid expenditures	240	(239)
Accounts payable and accrued liabilities	22,985	28,425
Deferred revenue	<u>(2,503)</u>	<u>(60,025)</u>
	<u>65,862</u>	<u>97,413</u>
	<u>(118,894)</u>	<u>(219,093)</u>
<b>Investing activities</b>		
Proceeds from investing activities	<u>-</u>	<u>55,000</u>
<b>Financing activities</b>		
Proceeds from loan issuance	-	250,000
Proceeds from (repayment) of loan	<u>3,333</u>	<u>(16,156)</u>
	<u>3,333</u>	<u>233,844</u>
(Decrease) Increase in cash (bank indebtedness)	(115,561)	69,751
Bank indebtedness, beginning of year	<u>(63,116)</u>	<u>(132,867)</u>
Bank indebtedness, end of year	<u>\$ (178,677)</u>	<u>\$ (63,116)</u>

See accompanying notes to the financial statements



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# Catholic Family Services of Hamilton

## Notes to the Financial Statements

March 31, 2013

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### 1. Purpose of the organization

Catholic Family Services of Hamilton (the Organization) is a non-share capital corporation. Its primary purpose is to strengthen, protect and preserve family life. As a result of its status as a registered charity, the Organization is exempt from the payment of income taxes under one or more provisions of the Income Tax Act.

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### 2. Summary of significant accounting policies

#### **Basis of presentation**

The Organization has prepared these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations ("ASNPO").

#### **Fund accounting**

The Organization follows the restricted fund method of accounting for donations and government grants.

The General Fund accounts for the Organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The purpose of the externally restricted Capital Expenditures Fund is to fund the purchase of capital assets for the Organization. The purpose of the externally restricted St. Martin's Manor Renovations and Furnishings Funds is to fund the renovations to and the furnishing of the renovated areas of St. Martin's Manor, respectively. The externally restricted Client Opportunity Funds are to fund the "extras" for the Organization's clients from privately raised resources.

#### **Financial Instruments**

##### *Initial measurement*

The Organization's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

##### *Subsequent measurement*

At each reporting date, the Organization measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets). The financial instruments measured at amortized cost are cash and cash equivalents, short term investments, bank indebtedness, accounts receivable, accounts payable, deferred revenue and loan payable.

For financial assets measured at cost or amortized cost, the Organization regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Organization determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

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# Catholic Family Services of Hamilton

## Notes to the Financial Statements

March 31, 2013

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### 2. Summary of significant accounting policies (continued)

#### Capital assets

Capital assets are stated at cost less accumulated amortization. Amortization is based on the estimated useful lives of the assets and is recorded at the following rates and basis:

Building	2%, straight-line basis
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#### Revenue recognition

Externally restricted contributions of the General Fund are recognized as revenue in the year in which the related expenditures are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund. Certain funding agreements are time specific. This may result in specific program surpluses which are disclosed as such.

Unrestricted contributions of the General Fund are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fees for service, investment revenue and other revenues are recognized when earned.

#### Contributed services

Volunteers assist the Organization in carrying out certain activities. Due to the difficulty of determining the fair value to the Organization, contributed services are not recognized in the financial statements and related financial statement notes.

#### Use of estimates

Management reviews the carrying amounts of items in the financial statements at each balance sheet date to assess the need for revision or any possibility of impairment. Many items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. These estimates are reviewed periodically and adjustments are made to net income as appropriate in the year they become known.

Items subject to significant management estimates include the allowance for doubtful accounts.

#### Comparative figures

Certain comparative figures for the preceding year have been reclassified to conform to the presentation adopted for the current year.

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## Catholic Family Services of Hamilton

### Notes to the Financial Statements

March 31, 2013

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#### 3. First-time adoption

These financial statements are the Organization's first financial statements prepared using ASNPO. The date of transition to ASNPO is April 1, 2011. The accounting policies presented in Note 2 to the financial statements were used to prepare the financial statements for the year ended March 31, 2013, the comparative information and the opening statement of financial position as at the date of transition.

The date of transition to ASNPO is April 1, 2011 and the transition to ASNPO did not result in any adjustments.

Section 1501 – First-time Adoption by Not-for-Profit Organizations, contains optional exemptions to full retrospective application of ASNPO which the organization may use upon transition. The Organization did not elect the use of any of the optional exemptions.

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4. Short term investments	March 31, <u>2013</u>	March 31, <u>2012</u>	April 1, <u>2011</u>
Bankers' Acceptances	\$ -	\$ -	\$ 66,912
TD Mortgage Corporation GIC	-	-	21,277
Shares Canadian Capped Energy Index Fund	-	-	2,680
Home Trust Company GIC	-	35,889	-
Equitable Trust Company GIC	<u>35,889</u>	<u>-</u>	<u>-</u>
	<u>35,889</u>	35,889	90,869
Cash in broker account	<u>-</u>	<u>-</u>	<u>20</u>
	<u>\$ 35,889</u>	<u>\$ 35,889</u>	<u>\$ 90,889</u>

All short term investments except the mutual funds mature within the next year. The investments bear effective interest rates of 1.25% (2012 – 1.45%).

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#### 5. Accounts receivable

Included in accounts receivable are government refunds (other than income taxes) amounting to \$28,406 (2012 - \$28,880).

# Catholic Family Services of Hamilton

## Notes to the Financial Statements

March 31, 2013

### 6. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<b>March 31, 2013 Net Book Value</b>
Building	<u>\$1,950,616</u>	<u>\$157,999</u>	<b><u>\$1,792,617</u></b>
			March 31, 2012
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Building	<u>\$1,950,616</u>	<u>\$118,987</u>	<u>\$1,831,629</u>
			April 1, 2011
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Building	<u>\$1,950,616</u>	<u>\$79,975</u>	<u>\$1,870,641</u>

### 7. Deferred revenue

Current portion of deferred revenue represents the unexpended portion of designated grants received that relate to expenditures of subsequent periods. The long term portion of deferred revenue relates to a prepayment received for a twenty-five year lease for three classrooms at St. Martin's Manor. This will be recognized over the course of the lease.

	<b>March 31, 2013</b>	March 31, 2012	April 1, 2011
Balance, beginning of year	<b>\$ 220,000</b>	\$ 230,000	\$ 240,000
Less: Amounts amortized to revenue	<u><b>(10,000)</b></u>	<u>(10,000)</u>	<u>(10,000)</u>
	<b>210,000</b>	220,000	230,000
Less current portion	<u><b>(10,000)</b></u>	<u>(10,000)</u>	<u>(10,000)</u>
Balance, end of year	<b><u>\$ 200,000</u></b>	<b><u>\$ 210,000</u></b>	<b><u>\$ 220,000</u></b>

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## **Catholic Family Services of Hamilton**

### **Notes to the Financial Statements**

March 31, 2013

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#### **8. Loan payable**

The original loan of \$125,000 is unsecured with no set terms of repayment and bears interest at 4.00% with interest to be computed half-yearly and payable May 31 and November 30. The loan was advanced to assist in the construction of the addition to St. Martin's Manor.

The second loan of \$150,000 is unsecured with no set terms of repayment and bears interest at 0.00% for the first year and then at a rate of 4.00% thereafter. The interest is computed half-yearly and is payable on May 31<sup>st</sup> and November 30<sup>th</sup>.

The third loan of \$250,000 from is unsecured with no set terms of repayment and bears interest at 4%. The interest is computed half-yearly and is payable on May 31<sup>st</sup> and November 30<sup>th</sup>.

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#### **9. Commitments**

The Organization is committed to payments under operating leases for premises and equipment as follows:

2014 - \$	276,601
2015 -	10,001
2016 -	9,216
2017 -	2,146
2018 -	1,796

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#### **10. Defined contribution pension plan**

The Organization operates a defined contribution pension plan for its employees. The assets of the plan are held separately from those of the Organization in independently administered funds. Contributions paid and expensed by the Organization for the year amounted to \$104,511 (2012 - \$94,316). This expenditure is recorded in the cost of employee benefits within the statement of operations.

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# **Catholic Family Services of Hamilton**

## **Notes to the Financial Statements**

March 31, 2013

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### **11. Financial instruments**

(a) Fair value

The carrying values of accounts receivable, funds held in trust, bank indebtedness, accounts payable and accrued liabilities and trust funds payable approximate their fair values due to the relatively short term nature of these instruments.

The fair value of the loan payable has not been determined due to the fact that the cash flow stream is not determinable.

(b) Interest rate risk

Interest rate risk is the risk that arises from fluctuations in interest rates and the degree of volatility of these rates. The Organization does not use derivative instruments to reduce its exposure to interest rate risk on the investments.

Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant currency or credit risks arising from these financial instruments.

(c) Liquidity risk

Liquidity risk is the risk that the Organization cannot meet a demand for cash or fund obligations as they come due. Liquidity risk also includes the risk of not being able to liquidate assets in a timely manner at a reasonable price. Management manages liquidity risk and monitors the cash and funding needs on a daily basis.

# **Catholic Family Services of Hamilton**

## **Schedule of Revenue and Expenditures**

### **Individual and Family Counselling**

Year Ended March 31

**2013**

**2012**

#### **Revenue**

Diocese of Hamilton	\$ -	\$ 6,429
Donations	-	697
City of Hamilton	37,660	37,660
Service/Program fees	44,494	41,641
Other revenue	2,038	68
United Way funding	<u>196,379</u>	<u>201,787</u>
	<u>280,571</u>	<u>288,282</u>

#### **Expenditures**

Salaries	218,476	219,214
Employee benefits	49,296	42,805
Staff mileage and parking	12	52
Employee development	314	1,115
Service/Program expenditures	3,049	3,201
Professional fees	1,373	1,572
Office supplies	115	737
Publications and dues	9,443	9,870
Internet/computer	1,900	3,785
Other – administration	1,218	1,960
Postage and courier	856	63
Telephone	849	1,309
Utilities	4,106	3,457
Public relations and promotion	814	3,957
Maintenance – building and grounds	3,487	5,599
Maintenance – equipment and furniture	-	-
Rent	19,912	19,074
Insurance	201	268
Miscellaneous	<u>135</u>	<u>-</u>
	<u>315,556</u>	<u>318,038</u>
Excess of expenditures over revenue	<u>\$ (34,985)</u>	<u>\$ (29,756)</u>

(This program operates to provide professional counselling to individuals, couples and families)

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Seniors Case Management

Year Ended March 31

2013

2012

#### Revenue

City of Hamilton	\$ 11,311	\$ 11,311
Province of Ontario	202,975	202,977
Other revenue	3,277	10,000
United Way	43,642	44,844
Government of Canada	2,420	-
Diocese of Hamilton	824	-
	<u>264,449</u>	<u>269,132</u>

#### Expenditures

Salaries	182,734	202,912
Employee benefits	39,610	41,216
Staff mileage and parking	2,668	3,038
Employee development	267	506
Service/Program expenditures – supplies and services	162	2,989
Professional fees	1,358	1,376
Office supplies	1,052	832
Client expenses	-	274
Publications and dues	2,128	2,129
Internet/computer	14,442	9,604
Other – administration	1,218	1,103
Postage and courier	938	519
Telephone	798	1,689
Utilities	1,771	1,889
Volunteer expenditures	113	547
Public relations and promotion	409	2,189
Maintenance – building and grounds	1,936	2,212
Maintenance – equipment and furniture	744	860
Rent	17,208	16,087
Insurance	399	145
Miscellaneous	133	-
	<u>270,088</u>	<u>292,116</u>
Excess of expenditures over revenue	\$ (5,639)	\$ (22,984)

(This program operates to assist high risk elderly individuals to maintain independent life styles in their own homes and communities)



# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Credit and Budget Counselling

Year Ended March 31	2013	2012
<b>Revenue</b>		
Donations	\$ 133,592	\$ 156,482
Donations – other	750	500
City of Hamilton	46,192	46,192
Investment revenue	-	30
Service/Program fees	146,593	180,634
Other revenue	17,148	8,884
United Way	49,273	50,280
	<u>393,548</u>	<u>443,002</u>
 <b>Expenditures</b>		
Salaries	295,603	341,103
Employee benefits	71,104	64,438
Staff mileage and parking	1,181	1,279
Employee development	1,208	2,165
Service/Program expenditures – supplies and services	4,035	3,876
Professional fees	1,404	1,965
Office supplies	1,565	1,881
Publications and dues	34,179	30,145
Internet/computer	7,312	6,902
Other – administration	17,159	20,349
Postage and courier	969	880
Telephone	2,506	4,102
Utilities	-	2,172
Public relations and promotion	6,200	16,306
Maintenance – building and grounds	3,555	8,730
Maintenance – equipment and furniture	2,479	2,867
Rent	31,856	32,528
Insurance	399	536
Miscellaneous	307	441
	<u>483,021</u>	<u>542,665</u>
 Excess of expenditures over revenue	<u>\$ (89,473)</u>	<u>\$ (99,663)</u>

(This program operates to assist families and individuals who are experiencing problems with over indebtedness and money management)

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Adult Protective Services

Year Ended March 31	2013	2012
<b>Revenue</b>		
Donations	\$ 100	\$ 765
Province of Ontario	320,502	302,580
Diocese of Hamilton	8,561	-
Other revenue	4,681	696
	<u>333,844</u>	<u>304,041</u>
 <b>Expenditures</b>		
Salaries	242,176	215,331
Employee benefits	50,161	38,141
Staff mileage and parking	5,360	5,118
Employee development	1,251	1,878
Service/Program expenditures – supplies and services	762	4,683
Professional fees	1,887	4,520
Client expenses	10	1,295
Office supplies	886	890
Publications and dues	2,323	2,059
Internet/computer	1,572	2,309
Postage and courier	261	283
Telephone	879	800
Utilities	1,914	1,639
Public relations and promotion	56	111
Maintenance – building and grounds	1,536	4,762
Rent	22,788	22,734
Insurance	280	349
Miscellaneous	103	-
	<u>334,205</u>	<u>306,902</u>
 Excess of expenditures over revenue	<u>\$ (361)</u>	<u>\$ (2,861)</u>

(This program operates to provide counselling, support, life skills, advocacy and case management to developmentally challenged persons living in the community).

# **Catholic Family Services of Hamilton**

## **Schedule of Revenue and Expenditures**

### **St. Martin's Manor - Residential**

Year Ended March 31 2013 2012

#### **Revenue**

Donations	\$ 1,150	\$ 3,725
Hamilton Community Foundation	0	631
Province of Ontario	407,480	367,546
Service/Program fees	2,018	16,535
Other revenue	15,523	26,663
Diocese of Hamilton	2,061	-
	<u>428,232</u>	<u>415,100</u>

#### **Expenditures**

Salaries	290,697	289,301
Employee benefits	55,698	52,010
Staff mileage and parking	441	177
Employee development	1,443	600
Service/Program expenditures – food	13,055	13,852
– supplies and services	2,509	6,518
Program supplies/resources	339	-
Professional fees	1,373	-
Office supplies	878	1,639
Publications and dues	2,291	1,522
Internet/computer	8,740	7,101
Other – administration	3,959	182
Postage and courier	112	184
Telephone	2,672	5,173
Public relations and promotion	257	445
Maintenance – building and grounds	15,742	26,367
Maintenance – equipment and furniture	-	2,091
Rent	-	2,045
Client expenses	4,180	6,262
Utilities and taxes	22,810	19,562
Insurance	1,356	803
Miscellaneous	1,454	426
	<u>430,006</u>	<u>436,260</u>

Excess of expenditures over revenue \$ (1,774) \$ (21,160)

(The Manor is a residential facility offering programming and support to pregnant and parenting young women and their children)

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### St. Martin's Manor – Non-Residential

Year Ended March 31

2013

2012

#### Revenue

Hamilton Community Foundation	\$ 1,000	\$ 1,500
Province of Ontario	167,744	197,916
Other revenue	-	29,736
	<u>168,744</u>	<u>229,152</u>

#### Expenditures

Salaries	116,722	170,230
Employee benefits	24,568	33,312
Staff mileage and parking	42	179
Employee development	248	246
Service/Program expenditures – food	4,050	6,395
– supplies and services	1,381	2,117
Professional fees	1,389	1,769
Office supplies	884	255
Publications and dues	909	124
Internet/computer	7,706	1,115
Other – administration	1,253	1,292
Program supplies/resources	-	999
Postage and courier	74	134
Telephone	905	466
Public relations and promotion	23	111
Maintenance – building and grounds	4,969	5,927
Maintenance – equipment and furniture	2,225	836
Rent	-	872
Utilities	1,770	3,300
Insurance	436	-
	<u>169,554</u>	<u>229,679</u>

Excess of expenditures over revenue	<u>\$ (810)</u>	<u>\$ (527)</u>
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(This is an outreach program to parenting young adults to support readiness for community living)

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Men's Anti-Violence and Abuse Program

Year Ended March 31

2013

2012

#### Revenue

Province of Ontario	\$ 478,642	\$ 478,642
Other revenue	32,203	34,073
Service/Program fees	26,576	27,818
	<u>537,421</u>	<u>540,533</u>

#### Expenditures

Salaries	355,119	352,333
Employee benefits	64,718	67,229
Staff mileage and parking	113	-
Employee development	567	853
Service/Program expenditures – supplies and services	33,991	36,306
Professional fees	1,828	-
Office supplies	728	1,663
Publications and dues	145	-
Internet/computer	7,646	7,504
Other – administration	33	70
Postage and courier	357	560
Telephone	1,362	1,622
Utilities	4,241	1,297
Volunteer expenditures	302	-
Public relations and promotion	917	1,167
Maintenance – building and grounds	6,625	2,778
Rent	35,981	34,851
Client expenses	22,000	-
Contracted-out services	-	30,984
Insurance	748	1,456
Miscellaneous	-	301
	<u>537,421</u>	<u>540,974</u>

Excess of expenditures over revenue	<u>\$ -</u>	<u>\$ (441)</u>
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(The goal of this program is to work to reduce the incidence of wife assault on women and children through group services)

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Employee Assistance Program

Year Ended March 31	2013	2012
<b>Revenue</b>		
Service/Programs fees	\$ 201,705	\$ 173,786
Other revenue	-	1,879
	<u>201,705</u>	<u>175,665</u>
<b>Expenditures</b>		
Salaries	105,118	94,781
Employee benefits	24,015	18,732
Staff mileage and parking	396	434
Employee development	327	965
Service/Program expenditures – supplies and services	1,331	2,582
Professional fees	1,607	4,520
Office supplies	495	332
Publications and dues	2,263	3,403
Internet/computer	11,704	8,241
Other – administration	91	67
Maintenance – building and grounds	640	1,190
Postage and courier	257	142
Telephone	113	168
Utilities	1,204	592
Public relations and promotion	620	1,390
Rent	20,706	19,779
Insurance	240	268
Miscellaneous	268	-
Contracted-out services	36,390	47,886
	<u>207,785</u>	<u>205,472</u>
Excess of expenditures over revenue	<u>\$ (6,080)</u>	<u>\$ (29,807)</u>

(This program provides counselling addressing a wide range of personal and work-related issues which may affect individuals and their families.)

# **Catholic Family Services of Hamilton** **Schedule of Revenue and Expenditures** **Section 23 Classroom**

Year Ended March 31	2013	2012
<b>Revenue</b>		
Province of Ontario	\$ 37,089	\$ 37,089
Service/Program fees	18,190	20,308
Other revenue	9,500	-
	<u>64,779</u>	<u>57,397</u>
<b>Expenditures</b>		
Salaries	45,170	46,732
Employee benefits	15,369	9,513
Staff mileage and parking	85	115
Employee development	286	-
Service/Program expenditures – supplies and services	853	1,037
Office supplies	427	-
Publications and dues	358	-
Internet/computer	841	-
Postage and courier	36	-
Telephone	794	-
Insurance	278	-
Volunteer expenses	315	-
Miscellaneous	670	-
	<u>65,482</u>	<u>57,397</u>
Excess of expenditures over revenue	<u>\$ (703)</u>	<u>\$ -</u>

(This secondary school program is stattd by the HWCDSB and operated at St. Martin's Manor. The program allows parenting and pregnant young women to complete their education).

# **Catholic Family Services of Hamilton**

## **Schedule of Revenue and Expenditures**

### **Violence Against Women Program**

Year Ended March 31 2013 2012

#### **Revenue**

Province of Ontario	\$ 263,465	\$ 263,465
Donations	-	2,000
Diocese of Hamilton	-	15,000
Other revenue	<u>23,975</u>	<u>23,735</u>
	<u>287,440</u>	<u>304,200</u>

#### **Expenditures**

Salaries	190,196	216,368
Employee benefits	49,782	37,778
Employee development	300	775
Staff mileage and parking	503	525
Service/Program expenditures – supplies and services	4,409	4,104
Office supplies	1,226	1,036
Telephone	209	231
Public relations and promotion	42	1,111
Program supplies/resources	444	611
Postage and courier	171	105
Professional fees	140	1,769
Publications and dues	100	50
Internet/computer	1,170	3,169
Other – administration	-	13
Rent	27,713	25,558
Maintenance – buildings and grounds	3,495	6,027
Utilities	7,209	7,551
Insurance	<u>494</u>	<u>601</u>
	<u>287,603</u>	<u>307,382</u>

Excess of expenditures over revenue	<u>\$ (163)</u>	<u>\$ (3,182)</u>
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(This program provides a fully integrated continuum of counselling and support services to victims of domestic violence)



# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Seniors at Risk - Neighbourhood

Year Ended March 31

2013

2012

#### Revenue

Province of Ontario

\$ 376,862

\$ 576,014

#### Expenditures

Salaries	115,034	125,572
Employee benefits	29,372	25,631
Staff mileage and parking	525	763
Employee development	-	43
Service/Program expenditures – supplies and services	684	289
Internet/computer	6,799	4,969
Other – administration	-	800
Public relations and promotions	77	556
Maintenance – buildings and grounds	1,717	1,897
Client expenses	134	-
Office supplies	478	998
Postage and courier	232	385
Rent	21,692	14,117
Telephone	1,080	1,491
Insurance	-	217
Contracted-out services	199,143	398,286
	<u>376,967</u>	<u>576,014</u>

Excess of expenditures over revenue

\$ (105)

\$ -

(The goal of the program is to support seniors in seniors' buildings and surrounding neighbourhood, enabling them to live independently and safely in their homes, as long as possible)

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Gatekeepers

Year Ended March 31	2013	2012
<b>Revenue</b>		
Province of Ontario	\$ 292,354	\$ 292,354
Other revenue	18,610	10,996
Service/Program fees	10,801	233
	<u>321,765</u>	<u>303,583</u>
<b>Expenditures</b>		
Salaries	222,690	202,736
Employee benefits	44,182	41,925
Staff mileage and parking	2,862	2,663
Employee development	1,008	824
Service/Program expenditures – supplies and services	2,415	8,306
Professional fees	172	2,162
Internet/computer	8,755	12,319
Client expenses	13,166	6,935
Other – administration	1,146	923
Postage and courier	99	5
Maintenance – buildings and grounds	772	794
Maintenance – equipment and furniture	2,393	2,090
Office supplies	570	626
Public relations and promotions	145	722
Rent	19,999	19,411
Utilities and taxes	647	392
Insurance	-	299
Telephone	611	468
Publication and dues	133	-
	<u>321,765</u>	<u>303,600</u>
Excess of expenditures over revenue	<u>\$ -</u>	<u>\$ (17)</u>

(This program aims to identify seniors living in self-neglect (a.k.a. Diogenes Syndrome). Program engages seniors to receive services in order to decrease isolation and increase their quality of life).

# **Catholic Family Services of Hamilton** **Schedule of Revenue and Expenditures** **Ontario Early Years Centres**

Year Ended March 31

**2013**

**2012**

## **Revenue**

Other revenue	<u>\$ -</u>	<u>\$ 41,500</u>
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## **Expenditures**

Salaries	-	34,742
Employee benefits	-	5,733
Other – administration	-	1,938
Internet/computer	-	1,424
Program supplies/resources	-	199
Office supplies	<u>-</u>	<u>105</u>
	<u>-</u>	<u>44,141</u>

Excess of expenditures over revenue	<u>\$ -</u>	<u>\$ (2,641)</u>
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(This program is no longer offered by Catholic Family Services).

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Child Care Program

Year Ended March 31	2013	2012
<b>Revenue</b>		
Province of Ontario	\$ -	\$ 17,817
Other revenue	27,560	31,084
Donations	20,294	500
Service/Program fees	241,797	120,848
Investment income	131	-
Diocese of Hamilton	16,039	-
	<u>305,821</u>	<u>170,249</u>
<b>Expenditures</b>		
Salaries	276,860	184,307
Employee benefits	64,771	34,562
Staff mileage and parking	56	338
Employee development	1,099	1,121
Service/Program expenditures – food	3,354	3,795
Service/Program expenditures – supplies and services	2,124	697
Office Supplies	431	758
Program supplies/resources	137	-
Professional fees	250	-
Internet/computer	4,876	3,797
Publications and dues	964	136
Maintenance – building and grounds	9,079	21,075
Maintenance – equipment and furniture	-	284
Other – administration	671	109
Telephone	1,813	1,392
Postage and courier	50	-
Insurance	278	-
Utilities	3,318	-
	<u>370,131</u>	<u>252,371</u>
Excess of expenditures over revenue	<u>\$ (64,310)</u>	<u>\$ (82,122)</u>

(The Child Care Program of Catholic Family Services has a primary focus of providing quality care for infants and children through ensuring the best start possible in life while accessing family support services).

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Opening Doors

Year Ended March 31

2013

2012

#### Revenue

Province of Ontario	\$ 318,601	\$ 326,643
Other revenue	-	2,575
	<u>318,601</u>	<u>329,218</u>

#### Expenditures

Salaries	20,419	23,438
Client expenses	264,557	271,516
Employee benefits	4,731	4,636
Service/Program expenditures – supplies and services	-	1,806
Internet/computer	4,100	3,255
Other – administration	617	189
Program supplies/resources	-	2,554
Telephone	213	1,354
Public relations and promotion	12	756
Maintenance – building and grounds	3,569	3,571
Office supplies	81	365
Postage and courier	29	94
Rent	12,259	14,440
Utilities	1,410	1,547
Insurance	371	696
Professional fees	250	-
Miscellaneous	5,984	-
	<u>318,602</u>	<u>330,217</u>

Excess of expenditures over revenue	<u>\$ (1)</u>	<u>\$ (999)</u>
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(This program provides young adults with developmental disabilities to make a successful transition from school to a wide range of community participation activities and work).

# **Catholic Family Services of Hamilton** **Schedule of Revenue and Expenditures** **Collaborative Purchasing**

Year Ended March 31	2013	2012
<b>Revenue</b>		
Trillium Foundation	\$ -	\$ 15,601
Other revenue	-	3,000
	<u>-</u>	<u>18,601</u>
<b>Expenditures</b>		
Professional fees	-	21,022
Other – administration	-	57
Service/Program expenditures – supplies and services	-	3,126
Miscellaneous	-	89
	<u>-</u>	<u>24,294</u>
Excess of expenditures over revenue	<u>\$ -</u>	<u>\$ (5,693)</u>

(This program is no longer offered by Catholic Family Services).

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Community Capacity

Year Ended March 31	2013	2012
<b>Revenue</b>		
Province of Ontario	<u>\$ 38,000</u>	<u>\$ 38,000</u>
<b>Expenditures</b>		
Salaries	31,801	31,732
Employee benefits	<u>6,196</u>	<u>6,268</u>
	<u>37,997</u>	<u>38,000</u>
Excess of expenditures over revenue	<u>\$ 3</u>	<u>\$ -</u>

(This program, in partnership with C/CAS, delivers an anti-violence intervention to men who have been identified by Child Welfare to be at risk for family violence).

# **Catholic Family Services of Hamilton** **Schedule of Revenue and Expenditures** **Women for Women of India**

Year Ended March 31 2013 2012

**Revenue**

Government of Canada	\$ <b>1,886</b>	\$ 12,375
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**Expenditures**

Service/Program expenditures – supplies and services	832	8,966
Rent	802	2,323
Program supplies/resources	252	1,086
	1,886	12,375

Excess of expenditures over revenue	\$ -	\$ -
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(This program is no longer offered by Catholic Family Services).



# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Family Group Conferencing

Year Ended March 31 2013 2012

#### Revenue

Province of Ontario	\$ 135,929	\$ 106,284
Other revenue	5	-
	<u>135,934</u>	<u>106,284</u>

#### Expenditures

Salaries	101,539	81,321
Employee benefits	17,232	11,251
Staff mileage and parking	5,083	2,575
Employee development	60	1,024
Service/Program expenditures – supplies and services	2,644	1,035
Office supplies	648	570
Postage and courier	36	234
Maintenance – building and grounds	923	1,587
Other – administration	-	34
Rent	4,778	4,647
Utilities	1,183	1,099
Public relations and promotion	47	1,722
Telephone	288	-
Professional fees	1,248	-
	<u>135,709</u>	<u>107,099</u>

Excess of revenue over expenditures(expenditures over revenue) \$ 220 \$ (815)

(Family Group Conferencing at CFS is a culturally sensitive decision making process that brings together family groups involved with child welfare to create a plan for a child(ren) that is specifically suited to their life situation . It is a form of Alternate Dispute Resolution (ADR)).

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Get Connected

Year Ended March 31	2013	2012
<b>Revenue</b>		
Province of Ontario	\$ 29,400	\$ 29,400
Other revenue	9,700	9,991
	<u>39,100</u>	<u>39,391</u>
<b>Expenditures</b>		
Salaries	32,973	32,075
Employee benefits	3,704	4,442
Staff mileage and parking	1,659	2,388
Employee development	-	95
Service/Program expenditures – supplies and services	396	317
Office Supplies	41	46
Postage and courier	-	4
Telephone	321	24
	<u>39,094</u>	<u>39,391</u>
Excess of revenue over expenditures	<u>\$ 6</u>	<u>\$ -</u>

(This program, in partnership with C/CAS, co-ordinates and delivers supports to pregnant and parenting youth to achieve positive parenting outcomes).

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Passport

Year Ended March 31

2013

2012

#### Revenue

Province of Ontario

\$ -

\$ 1,930

Other revenue

-

987

-

2,917

#### Expenditures

Salaries

-

3,711

Employee benefits

-

866

-

4,577

Excess of expenditures over revenue

\$ -

\$ (1,660)

(This program is no longer offered by Catholic Family Services).

# Catholic Family Services of Hamilton

## Schedule of Revenue and Expenditures

### Halton Gatekeepers

Year Ended March 31	2013	2012
<b>Revenue</b>		
Service/Program fees	\$ 5,510	\$ 10
Region of Halton	<u>153,172</u>	<u>153,969</u>
	<u>158,682</u>	<u>153,979</u>
<b>Expenditures</b>		
Salaries	116,658	101,205
Employee benefits	24,700	19,344
Staff mileage and parking	6,968	7,206
Employee development	982	-
Service/Program expenditures – supplies and services	17,448	12,158
Internet/computer	3,552	3,004
Office supplies	61	540
Postage and courier	-	47
Rent	3,173	6,780
Telephone	1,323	2,032
Utilities	1,400	1,600
Insurance	82	63
Professional fees	<u>375</u>	<u>-</u>
	<u>176,722</u>	<u>153,979</u>
Excess of expenditures over revenue	<u>\$ (18,040)</u>	<u>\$ -</u>

(This program aims to identify seniors living in severe self-neglect in the Region of Halton. The Program engages seniors to receive services in order to decrease isolation and homelessness and increase their quality of life).

# **Catholic Family Services of Hamilton** **Schedule of Revenue and Expenditures** **Housing Support Project**

Year Ended March 31	2013	2012
<b>Revenue</b>		
Other revenue	<u>\$ 47,151</u>	<u>\$ 52,794</u>
<b>Expenditures</b>		
Salaries	38,874	44,162
Employee benefits	6,906	7,712
Employee development	140	43
Office supplies	-	111
Internet/computer	1,835	1,424
Staff mileage and parking	1,431	1,593
Service/Program expenditures – supplies and services	33	72
Telephone	69	783
Professional fees	250	-
Insurance	<u>40</u>	<u>-</u>
	<u>49,578</u>	<u>55,900</u>
Excess of expenditures over revenue	<u>\$ (2,427)</u>	<u>\$ (3,106)</u>

(This is a Community Capacity program funded by C/CAS to support young women who are pregnant and parenting to transition successfully into the community. This program is delivered in partnership with Good Shepherd - Angela's Place, Salvation Army - Gracehaven and Catholic Family Services - St. Martin's Manor)

# **Catholic Family Services of Hamilton** **Schedule of Revenue and Expenditures** **VAW Video Collaboration**

Year Ended March 31	2013	2012
<b>Revenue</b>		
Province of Ontario	<u>\$ 20,945</u>	<u>\$ -</u>
<b>Expenditures</b>		
Service/Program expenditures - supplies and services	<u>20,945</u>	<u>-</u>
	<u>20,945</u>	<u>-</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>\$ -</u>

(This is a collaboration between CAS & VAW Committees in Hamilton-Niagara region, to develop a training video for CAS and VAW workers across the region.)

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## Catholic Family Services of Hamilton

### Schedule of Revenue and Expenditures - Restricted Funds

Year Ended March 31

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	FASD	Capital Expenditures	Client Opportunity Funds	Christmas Angels	Relocation	YPN Conference	Mother's Day Tea	Dinner Dance	2013 Total	2012 Total
<b>Revenue</b>										
Donations	\$ 757	\$ 34,719	\$ 3,295	\$ 10,550	\$ 115,000	\$ 3,860	\$ 4,500	\$ 500	\$ 173,181	\$ 63,076
<b>Expenditures</b>										
Loan interest	-	6,947	-	-	\$ -	\$ -	\$ -	\$ -	\$ 6,947	3,224
Miscellaneous	1,013	5,665	2,134	9,327	41,968	3,266	10	-	63,383	27,695
	1,013	12,612	2,134	9,327	41,968	3,266	10	-	70,330	30,919
Excess of (expenditures over revenue) revenue over expenditures	\$ (256)	\$ 22,107	\$ 1,161	\$ 1,223	\$ 73,032	\$ 594	\$ 4,490	\$ 500	\$ 102,851	\$ 32,157

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See accompanying notes to the financial statements