



**THE REGIONAL MUNICIPALITY OF YORK POLICE SERVICES BOARD
PUBLIC RELATIONS FUND REQUEST**

APPLICANT INFORMATION			
Name of Organization York Region Centre for Community Safety		Name and Title of Contact Jaspreet Gill, Executive Director	
Address (Street, Suite/Unit) Unit 107, 25 Deverill Court		City Markham	Province ON
		Postal Code L6G 0C7	
Telephone No. 905-836-7601	Extension 116	Facsimile No. 905-836-2617	Email Address Jaspreet.Gill@yrccs.ca
Alternate Contact		Telephone No.	Extension
			Email Address
CRA Registered Charity or Ontario Not-For-Profit: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
If yes, Registration # 754643070RR0001			
DESCRIPTION OF ORGANIZATION			
(Please attach additional pages if necessary.)			
Please see attached.			
PURPOSE OF APPLICATION			
(Please attach additional pages if necessary.)			
Please see attached.			

Amount Requested: \$25,000

Annual Audited Statements 2022/23 attached

ELIGIBILITY CRITERIA:

Having reviewed the attached funding criteria, please explain how your func
York Regional Police Services Board.

Please see attached.

ORGANIZATION FUNDING DETAILS:

Please provide a summary of how your organization allocates its funding and which
operating area this request would be allocated to.

Please see attached. Our agency

Please provide details of any other funding that has been applied for to support the
program or activity for which Board funds are being requested (specify if the
request(s) have been approved, denied, or no decision made as of date of this application)

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Other Fundraising Activities underway or to be undertaken:

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FOR YORK REGIONAL POLICE SERVICES BOARD USE ONLY
DISBURSEMENT INFORMATION
Amount: \$ _____
Transfer/Cheque No: _____
Date: _____

PUBLIC RELATIONS FUND ELIGIBILITY CRITERIA AND GUIDELINES

Policy Statement

It is the policy of The Regional Municipality of York Police Services Board ("Board") that the Public Relations Fund be used to support and encourage of the active engagement of the Board, York Regional Police ("YRP") with the York Region community and its various stakeholders to cultivate and promote positive relationships and cooperative partnerships that recognize the diversity of the York Region Community and enrich the quality of life in York Region.

It is the policy of the Board that all expenditures related to requests for funding be made within the limits of its Public Relations Fund, and satisfy the Eligibility Criteria and Funding Guidelines outlined in this document in compliance with [Board Policy No. 08/08 Public Relations Reserve Fund](#).

1) Statutory Authority

Sections 132 (2) and 133 (3) of the *Police Services Act, S.O. 1990 ("Act")* give Police Services Boards the authority to use the proceeds from the sale of unclaimed personal property and money found and seized by the police service for any purpose that it considers in the public interest.

Pursuant to its statutory authority under the Act and any successor legislation or regulation, the Board established the Public Relations Fund to be used in accordance with this policy.

Any unused monies in the Public Relations Fund shall be carried forward in the Board's Budget to the next fiscal year.

- a) To support the active participation of the Board, YRP and the York Region community in initiatives and activities that increase public understanding of community-based policing and police understanding of the community's needs through meaningful collaboration that improves the quality of life in York Region.
- b) To build effective partnerships between the Board, YRP, community partners and other stakeholders in the justice sector in Ontario and across Canada.

2) Objectives

- a) To provide limited funding to eligible applicants and to ensure value for funding that creates a positive impact for the community through service, education and governance programming and recognizes the continual efforts of the Board, YRP and the community at large to improve the quality of life in York Region.
- b) To evaluate all requests equitably and consistently.

3) Eligibility Criteria

Successful applicants will generally satisfy the following eligibility criteria: Scope

- a) Supports co-operative initiatives between the Board, YRP and the of the wider York Region that foster community harmony and safety by encouraging people to value and treat each other with respect.

- b) Provides programming and opportunities that increase community safety and equitably supports the needs of York Region's diverse communities.
- c) Supports public awareness of community policing and justice initiatives locally and nationally.
- d) Involves multiple community stakeholders in planning and implementing the activity.
- e) Recognizes the work of members of the Board and YRP and their community partners.

Project Experience/Financial Criteria

- a) Proven ability to carry out the activity and achieve the desired results.
- b) Significant need for Police Services Board funding.
- c) Capacity to manage the requested funds in accordance with sound financial management policies and practices.

4) Funding Guidelines

All requests for funding must be made in writing to the Board through the completion of the application and provision of supplementary information.

The Police Services Board will generally consider requests for funding at public meetings in January, April June and October of each year.

Priority will be given to those requests that are consistent with the following areas:

- a) Community Partnership: agencies or organizations that work with YRP to provide a variety of interventional support and support services throughout York Region, including but not limited to programs that are provided by: shelters, food banks and victim support.
- b) Governance and Justice: Activities and initiatives that grow the knowledge, skills and capacity of police services boards, police services and members of the justice community to better serve their communities. This includes educational conferences and events, activities that support the sharing and collective development of best practices in governance and the engagement of community stakeholders to support improvements in community policing and governance.
- c) Special Events: Activities where the Board and/or YRP are the host, are active organizing participants, or visibly demonstrate support for the Board, YRP and community partners through fundraising or recognition initiatives.

Recipients of funding will only use funds for the purpose approved by the Board.

The Board shall advise successful applicants that a condition of receiving funding is the filing of the previous year's annual audited statement.

The Board shall advise applicants that the approval of the funding is conditional upon the applicants agreeing to submit a report to the s Board accounting for the use of the funds consistent with their authorized purpose and the return of any unexpended monies to the Board within 60 days following completion of the event/activity.

The financial contribution of the Board must be acknowledged in marketing and promotional materials.

5) Limitations of Public Relations Fund

The Fund will not be used for:

- a) any item funded through the current or capital budget of the Board or York Regional Police;
- b) to cover an accumulated deficit;
- c) to support political events or activities;
- d) for capital costs; and
- e) under normal circumstances, as additional support of any group or organization that has received funding from the Regional Municipality of York in the current fiscal year.

The Board does not commit to ongoing funding of or recurring donations to any community program or activity. Recipients cannot expect that subsequent requests for funding will be approved by the Board.

6) Funding Approval

The Board is responsible for approving all requests for funding from the Public Relations Fund.

The Police Services Board will not commit to a single disbursement over **\$10,000.00** without considering the effect of such a disbursement on the balance of the Public Relations Fund.

The approval of funding **over \$10,000.00 for** a particular purpose shall not be considered a binding precedent on the Police Services Board.

7) Fund Administration/Reporting

The Manager of Financial Services or designee, York Regional Police, shall ensure the appropriate accounting and audit systems are in place to protect the integrity of the Public Relations Fund.

In consultation with the Manager of Financial Services or designee, York Regional Police, the Executive Director, Police Services Board, shall monitor expenditures and shall report semi-annually all activity in the Public Relations Fund, including revenue, disbursements and balance.

Please return the completed application to:

The Regional Municipality of York Police Services Board
17250 Yonge Street, 3rd Floor
Newmarket, ON L3Y4W5

Phone: (905) 830-4444 Ext. 7906

Email: psb@yrp.ca

To ensure that your application is complete, please take a moment to review this checklist:

- Has the application been completed in full?
- Have you attached a copy of your organization's Annual Audited Statements for the current year?
- Any additional information in support of your application is attached.

* * * *



YRCCS
York Region Centre for Community Safety



Suite 107, 25 Deverill Court
Markham, ON L6G 0C7
Phone: 905-836-7601
Fax: 905-836-2617
www.yrccs.ca

YRCCS Application Responses

Description of Organization

The York Region Centre for Community Safety (YRCCS) was created because of the leadership of York Regional Police (YRP). In 2008/09, YRP had visited the family justice centre (FJC) in San Diego. The FJC was created by two San Diego prosecutors who understood the need for victims of intimate partner/domestic violence and sexual violence to access one location for multiple services and not be forced to retell their stories. Thanks to the commitment of York Regional Police to address intimate partner/domestic violence in the Region, YRCCS opened in 2013 with strong partnerships that continue today, i.e. Sandgate Women's Shelter, Yellow Brick House, York Region Children's Aid Society, Victim/Witness Assistance Program, Domestic Abuse and Sexual Assault Centre, Community Legal Clinic of York Region and Victim Services of York Region to name a few. YRCCS is proud to be the first international affiliate of the United States Family Justice Center Alliance.

YRCCS is a co-located, coordinated single access point for services within York Region to meet the needs of those affected by intimate partner violence and sexual violence through an integrated, holistic access to services. Our goal is to enhance coordinated service delivery through co-locating a multi-disciplinary team of professionals and to improve access to needed services in one central location without having survivors retell their experiences (each time a survivor has to repeat their story is retraumatizing). As York Region is vast and encompasses 9 municipalities (Aurora, East Gwillimbury, Georgina, King City, Markham, Newmarket, Richmond Hill, Stouffville-Whitchurch and Vaughan), YRCCS plays a unique and crucial role in connecting survivors to needed justice and community supports and services.

The main program activities occur daily between Monday-Friday from 9-5pm:

- i. Safety planning is a daily activity and occurs with every interaction with a client referred to YRCCS. Safety plans are currently available in English, Farsi and Urdu. Safety planning is done for individuals who are living with abusers, planning to leave and those who have left.
- ii. Case Management – Culturally and linguistically responsive intakes and assessments are conducted daily (interpreters are used when required). Survivors experience reduced stress and trauma when receiving wraparound supports in one location. Their specific needs are addressed through referrals to needed services provided by partner agencies.
- iii. Streamlined Access to Justice – a YRP detective from the Intimate Partner Violence Unit is at YRCCS to offer police advice, take reports or video statements onsite; courthouse support (Victim/Witness Assistance Program worker) is available onsite; conversations are ongoing to have Domestic Violence Crown Attorneys onsite to meet with survivors to discuss their cases while being supported by YRCCS staff.



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- iv. Case Conferences – YRCCS case management team have case conferences with a survivor’s service providers to further support or advocate for the survivor’s needs, i.e. child welfare, Ontario Works. Informal conversations with service providers occur almost daily, reducing service duplication and working in silos.

Purpose of Application

YRCCS's supports to survivors of intimate partner violence/family violence are needed to help address the increase in incidents of intimate partner/family violence in York Region. Because COVID-19 exacerbated existing inequalities, increasing potential for exploitive power dynamics to be enacted, barriers to reporting violence are reinforced. Marginalized women with intersectional identities continue to be more vulnerable. There is an urgent need for YRCCS's holistic, wraparound services.

Research has shown that the pandemic has disproportionately affected women’s safety and economic security. Violence against women and women’s economic security are, in fact, inter-connected. Violence can keep women in conditions of poverty, economic dependence and inappropriate housing; lack of access to community resources can limit a woman’s choices and can prevent her from leaving an abusive, unsafe situation where she is unsafely housed. Black, indigenous and other racialized women are particularly impacted by the inequities within the system.

The pandemic exacerbated gender-based violence and intensified the abuse, making it imperative that survivors are connected to services so they can receive the supports they need. The fall of 2022 saw 3 femicides in the space of weeks; YRP has shared that there is an increase in attempted homicides against women. Interventions, like those provided by YRCCS, that encompass a collaborative response are desperately needed. The increase in intimate partner violence that occurred during the pandemic is continuing because of the current economic realities.

Unlike our community partners, YRCCS does not have annualized, core funding. We rely on project funding as opportunities become available to apply. As we continue to address the rise in intimate partner violence cases that have increased in frequency and severity of abuse, funding from the York Regional Police Services Board would contribute to our continued delivery of essential services to the community members in need. In 2022, we supported 548 adult survivors and 759 of their children with 2683 referrals made for them to needed services.

Eligibility Criteria

YRCCS's work and this funding request are aligned with the YRPSB's eligibility criteria. YRCCS's inception is due to the leadership of York Regional Police. YRCCS received support from York Regional Police in the



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form of rental support at our previous location in Newmarket (16775 Yonge St.). When that ended in 2020, YRCCS moved to the Tony Wong Place in Markham. Despite the new physical location, the partnership between YRCCS and YRP remains strong. A detective from IPVU is onsite at YRCCS which has led to enhanced supports for survivors and greater dialogue between YRP and YRCCS staff. YRCCS and YRP have also co-hosted 2 awareness events (November 30, 2022 and May 16, 2023) that were very well-received. We also appeared in a segment on CityNews Toronto in May 2023 along with our keynote speaker from our May event (Mildred Muhammad) to highlight our partnership and the connection between domestic violence and mass shootings. In addition, we are co-hosting a strangulation training in November 2023 with experts from the Strangulation Institute in the US for coroners, crown attorneys, investigators (members from multiple police services are invited to attend), paramedics and community agencies. We are also working on PSAs to appear on YRT buses this fall until January 2024.

As a hub, YRCCS's work is predicated on strong community partnerships. We serve survivors alongside our community and justice partners. We have both women's shelters onsite (Sandgate and Yellow Brick House); our Caseworker is onsite at Blue Door Shelter twice a month to provide accessible supports to survivors. We supported York Region Children's Aid in the creation of an intimate partner violence team that is also onsite and able to work with YRCCS staff and the YRP detective.

We work collaboratively with YRP and our other community partners; we continue to drive community awareness of intimate partner violence in York Region with the understanding that this is an unacknowledged issue that is also pervasive (1 in 3 women have experienced intimate partner violence). We also recognize that immigrant, newcomer, racialized women are the least likely to report the violence. We deliver community presentations at Welcome Centres and community centres in order to highlight our organization and the rights of survivors. Our work is crucial and ongoing; we are an integral facet of the response to intimate partner violence in York Region.

Organization Funding Details

Our budget allocation mostly centres on salaries and benefits for the 5 staff members (Executive Director, Program Manager, Case Manager, Caseworker and Program Coordinator). Integral to the work we do are the program expenses: IT, the database, phones, internet and office supplies. Our essential operational expenses are: rent, accounting, insurance, audit and legal services. As a small non-profit, we do not have an extensive budget.

This funding request would go towards the salaries and benefits budget line for YRCCS staff. Without core funding, we do not have dedicated funds for staffing, program and operational expenses.



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An application was submitted in September to York Region for the mental well-being call. We have applied for funds to run an art therapy program for survivors. If successful, this program would run from January 2024-December 2024. This application includes funding for staff involved in supporting the delivery of the art therapy program. No decision has been made yet.

Other Fundraising Activities underway or to be undertaken

We will be hosting our first fundraiser in November 2023 at Athleta Upper Canada Mall where 60 guests will enjoy a private shopping experience at Athleta along with an exclusive discount. There will also be a silent auction. This fundraiser is centred on bringing community together to create greater awareness of intimate partner violence and the supports that YRCCS provides survivors. A YRCCS survivor will share her story and highlight the importance of community awareness and intervention supports like YRCCS.

YORK REGION CENTRE FOR COMMUNITY SAFETY

FINANCIAL STATEMENTS

MARCH 31, 2023

YORK REGION CENTRE FOR COMMUNITY SAFETY

FINANCIAL STATEMENTS

MARCH 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
York Region Centre for Community Safety

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of York Region Centre for Community Safety (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of York Region Centre for Community Safety as at March 31, 2023, and the results of its operations 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 charitable organizations, the Organization derives revenue from donations and 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 the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2023 and March 31, 2022, current assets as at March 31, 2023 and March 31, 2022 and net assets as at March 31, 2023 and March 31, 2022. Our audit opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

INDEPENDENT AUDITORS' REPORT (Continued)

Other Matter

The financial statements of York Region Centre for Community Safety for the year ended March 31, 2022 were audited by another auditor who expressed a qualified opinion on those statements on June 21, 2022.

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.

INDEPENDENT AUDITORS' REPORT (Continued)

- 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.

KRIENS~LAROSE, LLP

KRIENS~LAROSE, LLP

**Chartered Professional Accountants
Licensed Public Accountants**

Toronto, Ontario
September 19, 2023

YORK REGION CENTRE FOR COMMUNITY SAFETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2023

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	2023	2022
	\$	\$ (Note 7)
ASSETS		
CURRENT		
Cash	204,145	212,330
Accounts receivable	37,902	5,214
Government remittances receivable	13,658	7,424
Prepaid expenses	10,583	9,078
	266,288	234,046
CAPITAL ASSETS (Note 2)	38,030	53,275
	304,318	287,321
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	19,109	21,177
Deferred revenue	-	5,300
Deferred contributions (Note 3)	26,986	13,491
Deferred capital contributions (Note 4)	308	441
	46,403	40,409
DEFERRED CAPITAL CONTRIBUTIONS (Note 4)	720	1,028
	47,123	41,437
NET ASSETS		
Unrestricted	257,195	245,884
	304,318	287,321

APPROVED ON BEHALF OF THE BOARD:

_____, Director _____, Director

YORK REGION CENTRE FOR COMMUNITY SAFETY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED MARCH 31, 2023

	2023	2022
	\$	\$ (Note 7)
REVENUES		
Grants	291,261	339,760
Fundraising and research participation	50,651	19,479
Rental	34,250	12,900
Donations	2,560	3,680
Other	1,621	4,153
Amortization of deferred capital contributions (Note 4)	441	259
	380,784	380,231
EXPENSES		
Salaries and related benefits	276,412	297,574
Office and administration	30,239	38,083
Rent and utilities	29,404	30,486
Amortization	15,246	14,530
Communication	14,600	13,136
Program expenses	3,572	7,656
	369,473	401,465
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR	11,311	(21,234)
NET ASSETS, beginning of the year	245,884	-
Net asset transfer from Sandgate Women's Shelter (Note 7)	-	267,118
NET ASSETS, end of year	257,195	245,884

YORK REGION CENTRE FOR COMMUNITY SAFETY
STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED MARCH 31, 2023

	2023	2022
	\$	\$ (Note 7)
CASH WAS PROVIDED BY (USED IN):		
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from grants	299,719	353,251
Cash receipts from fundraising and research participation	45,700	15,315
Cash receipts from rental	5,950	17,600
Cash receipts from donations and other	4,460	7,380
Interest received	21	3
Cash paid to suppliers and employees	(364,035)	(375,480)
	(8,185)	18,069
CASH FROM INVESTING ACTIVITIES		
Purchase of equipment	-	(12,837)
CASH FROM FINANCING ACTIVITIES		
Initial cash and injection	-	205,370
Deferred capital contributions	-	1,728
	-	207,098
Change in cash	(8,185)	212,330
Cash, beginning of year	212,330	-
Cash, end of year	204,145	212,330

See accompanying notes to the financial statements

PURPOSE OF THE ORGANIZATION

York Region Centre for Community Safety (the "Organization"), incorporated in 2019 and was registered as a charity effective April 1, 2020 under the laws of the Province of Ontario. The Organization is a co-located, coordinated single access point for services within York Region to meet the needs of those affected by intimate partner violence and sexual violence through an integrated, holistic access to services. The Organization is exempt from tax under the Canadian Income Tax Act.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook and include the following significant accounting policies:

Financial Instruments

The Organization initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in the statement of operations up to the amount of the previously recognized impairment.

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 reporting date and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations in the year they become known.

Continued...

1. **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and fixed income investments with maturities of less than 90 days.

Prepaid Expenses

Prepaid expenses are recorded for goods and services to be received in the next fiscal year, which were paid for in the current fiscal year.

Capital Assets and Amortization

Purchased capital assets are recorded at acquisition cost. Repairs and maintenance costs are charged to expenses. Betterments, which extend the estimated life of an asset, are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Amortization is calculated at the following rates:

Leasehold improvements	5 years straight line
Computers	33.3% declining balance
Computer software	33.3% declining balance

One-half the normal rate of amortization is recorded in the year of acquisition.

The Organization tests long-lived assets for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undercounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Grant revenue is recognized as it becomes receivable under the terms of the applicable funding arrangements. Funding received under the funding arrangements, which relate to a subsequent fiscal period is reflected as a deferred contribution in the year of receipt. Funding not spent and not yet approved by the funder is recorded as excess funds and is subject to recovery in the subsequent year.

Continued...

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Grants restricted to the purchase of capital assets are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

Services fees are recognized when service is performed and collection is reasonably assured.

Donations, fundraising, membership fees, rent and interest income are recognized as revenue when earned.

Donated Property and Services

During the year, voluntary services were provided. Because these services are not normally purchased by the Organization, and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

2. CAPITAL ASSETS

	2023		2022	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Leasehold improvements	36,915	14,636	36,915	7,253
Computers	20,109	10,900	20,109	6,303
Computer software	11,537	4,995	11,537	1,730
	68,561	30,531	68,561	15,286
Net book value	38,030		53,275	

Continued...

3. DEFERRED CONTRIBUTIONS

The change in the deferred contributions balance is as follows:

	2023	2022
	\$	\$
Balance, beginning of year	13,491	-
Contributions received during the year	353,056	66,032
Amounts recognized as revenue during the year	(339,561)	(52,541)
Balance, end of year	26,986	13,491

Deferred contributions are comprised of the following:

Canadian Women's Foundation	23,280	-
York Regional Police	2,706	10,491
COSTI Family and Mental Health Services	1,000	-
Sandgate Women's Shelter of York Region	-	3,000
	26,986	13,491

4. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of Ontario Ministry of Attorney general funding received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

The change in the deferred capital contributions balance is as follows:

	2023	2022
	\$	\$
Balance, beginning of year	1,469	1,728
Less: accumulated amortization	(441)	(259)
Balance, end of year	1,028	1,469
Current	308	441
Long-term	720	1,028
Balance, end of year	1,028	1,469

Continued...

5. COMMITMENTS

The Organization entered into a lease agreement for office space, effective September 1, 2020 and expiring August 31, 2030, with an option to renew for two further five year periods.

The future minimum lease payments are as follows:

Fiscal 2024	25,200
Fiscal 2025	25,200
Fiscal 2026	25,200
Fiscal 2027	25,200
Fiscal 2028	25,200
Thereafter	60,900
Total	186,900

6. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments. The following presents the Organization's risk exposures and concentrations at March 31, 2023.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Organization's credit risk would occur with their accounts receivable. Actual exposure to credit losses has been minimal in prior years. The allowance for doubtful accounts is \$0 (2022: \$1,200).

Liquidity Risk

Liquidity risk is the risk the Organization will encounter difficulties in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its grants as this is 76% of the Organization's revenue. In order to reduce its liquidity risk, the Organization seeks to continue to receive grants on an annual basis, and manages its cash flow and set aside idle funds to fulfill its obligations. There has been no significant changes in the Organization's liquidity risk exposure from that of the prior year.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: currency risk, interest rate risk and other price risk.

Continued...

6. FINANCIAL INSTRUMENTS (Continued)

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization is not exposed to foreign currency risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization has no interest rate risk.

Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization has a no other price risk.

7. COMPARATIVE FIGURES

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

On April 1, 2021, \$267,118 of net assets were transferred to the Organization from Sandgate Women's Shelter of York Region Inc.