

**African Canadian Legal Clinic
Statement of Financial Position**

As at March 31, 2013

	Legal Aid Ontario Funds						Operating Fund	2013 Total	2012 Total	April 1 2011 Total
	General Fund	Legal Disbursements Fund	MCYS	MAG	YCF	DOJ				
Assets										
Cash	807	-	8,882	308	57,926	370	7,877	76,170	319,063	40,794
Accounts receivable (Note 4)	50,009	-	-	-	-	69,649	3,000	122,658	823	6,016
Sales tax recoverable	11,003	898	7,905	282	4,153	438	2,029	26,708	21,529	32,795
Prepaid expenses	9,619	-	4,840	3,782	1,273	261	-	19,775	18,060	13,295
Property and equipment (Note 5)	71,438	898	21,627	4,372	63,352	70,718	12,906	245,311	359,475	92,900
	12,162	-	30,918	5,314	172,375	4,039	709	225,517	304,340	316,445
	83,600	898	52,545	9,686	235,727	74,757	13,615	470,828	663,815	409,345
Liabilities										
Accounts payable and accrued liabilities (Note 6)	75,816	22,697	49,204	13,417	16,236	10,739	1,396	189,505	288,316	360,802
Deferred rent	-	-	-	-	-	-	-	-	1,879	3,758
Deferred receipts (Note 7)	-	-	-	-	177,922	-	-	177,922	312,742	78,376
Deferred capital receipts (Note 8)	8,202	-	8,100	-	183,375	-	-	199,677	321,940	251,879
Inter-fund payable (receivable)	138,922	(21,799)	(4,759)	(3,731)	(141,806)	64,018	(30,845)	-	-	-
	222,940	898	52,545	9,686	235,727	74,757	(29,449)	567,104	924,877	694,815
Commitments (Note 10)										
	(139,340)	-	-	-	-	-	43,064	(96,276)	(261,062)	(285,470)
(Deficit) fund balance	83,600	898	52,545	9,686	235,727	74,757	13,615	470,828	663,815	409,345

Approved on behalf of the Board:


Director


Director

04/10/13

The accompanying notes are an integral part of these financial statements

African Canadian Legal Clinic
Statement of Operations and Changes in Fund Balances
For the year ended March 31, 2013

	Legal Aid Ontario Funds							2013 Total	2012 Total		
	General		Legal		MCYS	MAG	YCF			DOJ	Operating Fund
	Fund	Fund	Fund	Fund							
Revenue											
Legal Aid Ontario											
Direct receipts	727,970	21,802	-	-	-	-	-	-	-	749,772	771,293
Indirect receipts	72	-	-	-	-	-	-	-	-	72	4,523
Project fund receipts	-	-	525,292	-	-	-	-	-	-	525,292	508,215
African Canadian Youth Justice Program (MCYS)	-	-	-	85,060	-	-	-	-	-	85,060	84,607
African Canadian Adult Justice Program (MAG)	-	-	-	-	586,919	-	-	-	-	586,919	374,772
Youth Justice Education Program (YJEP)	-	-	-	-	-	-	289,738	-	-	289,738	188,222
Department of Justice (DOJ)	-	-	-	-	-	-	-	502	4,500	4,500	37,096
Toronto Jail	-	-	-	-	-	-	-	-	198,282	152,513	152,513
Other income	1,298	1,155	8,009	-	53,728	-	-	-	-	262,974	42,662
Amortization of capital receipts	25,859	-	1,900	-	47,405	-	-	-	-	75,164	-
	755,199	22,957	535,201	85,060	688,052	290,240	202,782	2,579,491	2,163,923	2,579,491	2,163,923
Expenses											
Salaries and benefits	461,497	-	346,858	65,441	440,622	231,241	1,733	1,547,392	1,350,080	1,547,392	1,350,080
Rent	132,860	-	26,581	9,960	12,129	-	-	181,530	180,209	132,860	114,838
Supplies and services	26,705	-	18,664	5,124	80,730	17,240	16,815	165,298	114,838	26,705	67,855
Travel	18,021	-	18,929	815	13	2,476	10,758	51,012	67,855	18,021	55,237
Communications	16,039	-	26,124	152	9,122	2,770	-	54,207	55,237	16,039	13,238
Legal fees	102,204	-	4,622	-	-	-	26,305	133,131	13,238	102,204	17,404
Audit fees	27,296	-	8,471	2,992	-	2,759	-	41,518	17,404	27,296	8,356
Library	10,253	-	-	-	-	-	-	10,253	8,356	10,253	15,051
Equipment	6,840	-	10,077	-	2,277	-	-	19,194	15,051	6,840	5,988
Professional dues	6,488	-	-	-	-	-	-	6,488	5,988	6,488	4,523
Indirect payments	-	-	-	-	-	-	-	-	-	-	15,216
Hiring/Training	1,151	-	2,764	-	3,964	12	-	7,891	15,216	1,151	157,578
Other project expenses	813	-	16,680	319	41,627	1,431	11,961	72,831	157,578	813	1,050
Interest and bank charges	554	-	611	-	162	-	87	1,414	1,050	554	71,039
Legal disbursements	-	30,540	-	-	-	-	-	30,540	71,039	-	61,853
Amortization	25,859	-	15,677	1,607	47,406	1,046	411	92,006	61,853	25,859	-
	836,580	30,540	496,078	85,410	638,052	258,975	68,070	2,414,705	2,139,515	836,580	2,139,515
(Deficiency) excess of revenue over expenses	(61,381)	(7,583)	39,123	(1,350)	50,000	3,126	134,712	164,786	24,408	(61,381)	24,408
(Deficit) fund balance, beginning of year	(152,959)	(65,005)	(53,110)	(14,359)	-	(55,708)	80,079	(261,062)	(285,470)	(152,959)	(285,470)
Interfund transfers (Note 9)	95,000	72,588	13,987	15,709	(50,000)	24,443	(171,727)	-	-	95,000	-
(Deficit) fund balance, end of year	(139,340)	-	-	-	-	-	43,064	(96,276)	(261,062)	(139,340)	(261,062)

The accompanying notes are an integral part of these financial statements