

Financial Statements of

**EDMONTON WOMEN'S  
SHELTER LTD.**

Year ended March 31, 2023

# **EDMONTON WOMEN'S SHELTER LTD.**

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Year ended March 31, 2023

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## INDEPENDENT AUDITOR'S REPORT

To the Members of Edmonton Women's Shelter Ltd.

### ***Opinion***

We have audited the financial statements of Edmonton Women's Shelter Ltd. (the Entity), which comprise:

- the statement of financial position as at March 31, 2023
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2023 and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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

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 auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 Entity'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 Entity's 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
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is fluid and cursive, with 'KPMG' on the top line and 'LLP' on the line below it. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Edmonton, Canada

June 20, 2023

# EDMONTON WOMEN'S SHELTER LTD.

## Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
<b>Assets</b>		
Current assets:		
Cash	\$ 1,648,840	\$ 1,451,293
Accounts receivable	31,561	48,434
Prepaid expenses	83,701	61,377
	1,764,102	1,561,104
Investments (note 2)	3,351,229	3,291,619
Capital assets (note 3)	778,035	805,002
	\$ 5,893,366	\$ 5,657,725

## Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 350,714	\$ 386,220
Deferred revenue (note 4)	87,265	114,030
	437,979	500,250
Unamortized deferred capital contributions (note 5)	69,571	108,230
	507,550	608,480
Net assets:		
Invested in capital assets	708,464	696,772
Internally restricted (note 6)	3,456,114	3,673,561
Unrestricted	1,221,238	678,912
	5,385,816	5,049,245
	\$ 5,893,366	\$ 5,657,725

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

# EDMONTON WOMEN'S SHELTER LTD.

## Statement of Operations

Year ended March 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
<b>Revenue:</b>			
Grants	\$ 3,524,020	\$ 4,084,117	\$ 3,914,060
Donations	892,150	772,756	1,028,004
Government subsidies	-	-	311,777
Fundraising	544,500	410,449	254,932
Investment income (loss) (note 2)	50,500	55,868	(63,690)
Amortization of deferred capital contributions (note 5)	-	38,659	38,659
Miscellaneous revenues	-	2,515	-
Membership fees	-	500	-
	5,011,170	5,364,864	5,483,742
<b>Expenses:</b>			
Salaries and benefits	3,847,950	3,680,764	4,003,737
Administrative	489,492	453,719	357,857
Facility	230,235	398,525	327,660
Direct client costs	180,418	258,593	188,462
Fundraising	263,075	236,692	77,362
Loss on disposal of capital assets	-	-	2,193
	5,011,170	5,028,293	4,957,271
<b>Excess of revenues over expenditures</b>	<b>\$ -</b>	<b>\$ 336,571</b>	<b>\$ 526,471</b>

See accompanying notes to financial statements.

# EDMONTON WOMEN'S SHELTER LTD.

## Statement of Changes in Net Assets

Year ended March 31, 2023, with comparative information for 2022

	Invested in capital assets	Internally restricted	Unrestricted	2023 Total	2022 Total
Balance, beginning of year	\$ 696,772	\$ 3,673,561	\$ 678,912	\$ 5,049,245	\$ 4,522,774
Excess (deficiency) of revenues over expenditures	(93,821)	(81,163)	511,555	336,571	526,471
Transfers	-	(47,800)	47,800	-	-
Investment in capital assets, net	105,513	(88,484)	(17,029)	-	-
Balance, end of year	\$ 708,464	\$ 3,456,114	\$ 1,221,238	\$ 5,385,816	\$ 5,049,245

See accompanying notes to financial statements.

# EDMONTON WOMEN'S SHELTER LTD.

## Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Excess of revenues over expenditures	\$ 336,571	\$ 526,471
Items not involving cash:		
Amortization of capital assets	132,480	97,445
Loss on disposal of capital assets	-	2,193
Net unrealized gains (losses) on changes in fair value of investments	35,693	156,574
Net realized gains (losses) on sale of investments	4,753	-
Amortization of deferred capital contributions	<u>(38,659)</u>	<u>(38,659)</u>
	470,838	744,024
Changes in non-cash operating working capital:		
Accounts receivable	16,873	(31,063)
Prepaid expenses	(22,324)	(13,718)
Accounts payable and accrued liabilities	(35,506)	68,348
Deferred revenue	<u>(26,765)</u>	<u>(86,322)</u>
	403,116	681,269
Investing activities:		
Purchase of capital assets	(105,513)	(107,556)
Purchase of investments, net of proceeds on disposal	<u>(100,056)</u>	<u>(192,273)</u>
	<u>(205,569)</u>	<u>(299,829)</u>
Increase in cash	197,547	381,440
Cash, beginning of year	1,451,293	1,069,853
<b>Cash, end of year</b>	<b>\$ 1,648,840</b>	<b>\$ 1,451,293</b>
Cash consists of:		
Cash	\$ 1,615,950	\$ 1,375,027
Restricted cash	32,890	76,266
	<b>\$ 1,648,840</b>	<b>\$ 1,451,293</b>

See accompanying notes to financial statements.

# EDMONTON WOMEN'S SHELTER LTD.

## Notes to Financial Statements

Year ended March 31, 2023

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Edmonton Women's Shelter Ltd. ("WIN House") is a non-profit organization incorporated under the Companies Act of Alberta. Its principal activity is to provide temporary shelter and assistance to abused women and children. It operates Women in Need ("WIN") House I, House II and House III.

In the event of dissolution, the Memorandum of Association provides for the distribution of WIN House's assets to such other charitable organizations as the members may decide. WIN House is exempt from income taxes under Section 149(1) of the Income Tax Act.

### 1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. WIN House's significant accounting policies are as follows:

#### (a) Cash and restricted cash:

Cash includes cash held net of outstanding cheques and deposits. Included in cash are amounts internally restricted for the Shelter improvement fund and the Program development and enhancement fund.

Restricted cash is subject to external restrictions related to Alberta Gaming, Liquor and Cannabis gaming regulations, and includes cash held in a casino gaming account.

#### (b) Capital assets:

Capital assets are recorded at cost and are amortized using the straight-line method over the following periods:

Asset	Period
Buildings	10 - 25 Years
Furniture and equipment	3 - 10 Years
Automobiles	5 Years

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# EDMONTON WOMEN'S SHELTER LTD.

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 1. Significant accounting policies (continued):

### (c) Revenue recognition:

WIN House follows the deferral method of accounting for contributions. Externally restricted fundraising revenues are deferred and recognized as revenue in the period in which the related expenses are incurred. Contributions of capital assets and contributions restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital asset. Operating grants are recognized in the year to which they relate. Where a portion of the grant relates to a future period, it is deferred and recognized in that subsequent period. Unrestricted donations are recognized as revenue when received.

Investment income (loss) includes interest income, dividend income, and realized and unrealized investment gains and losses arising from changes in fair value.

Volunteers contribute a significant amount of time each year to assist WIN House in carrying out its programs and services. However, contributed services of volunteers are not recognized in these financial statements because their fair value cannot be reasonably determined.

WIN House applies for financial assistance under available government programs. Government assistance is recognized as government subsidies in the year in which the related expenses are incurred.

### (d) Employee future benefits:

The defined contribution plan provides pension and post-employment benefits for WIN House employees. It is funded by the employee and employer on a shared basis, each contributing 4% of applicable wages to the plan. Contributions to the plan for current service are recognized when the contribution is paid, or is payable, based on pay dates.

### (e) Investments:

Investments are stated at fair value. WIN House's investments are valued on the basis of quoted closing prices.

Cash held within investments is held on a long-term basis to support liquidity requirements and is invested as needed.

# EDMONTON WOMEN'S SHELTER LTD.

## Notes to Financial Statements (continued)

Year ended March 31, 2023

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### 1. Significant accounting policies (continued):

#### (f) Financial instruments and risk management:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. WIN House has elected to carry its investments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, WIN House determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount WIN House expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

#### (g) Use of estimates:

The preparation of the financial statements 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 expenses during the year. Actual results could differ from those estimates.

# EDMONTON WOMEN'S SHELTER LTD.

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 2. Investments:

	2023		2022	
	Cost	Fair value	Cost	Fair value
Guaranteed investment certificate	\$ -	\$ -	\$ 500,000	\$ 506,785
Bond funds & exchange traded funds	2,598,418	2,375,613	2,572,569	2,415,995
Equities	545,203	576,225	-	-
Cash & cash equivalents	397,861	399,391	368,839	368,839
	<b>\$ 3,541,482</b>	<b>\$ 3,351,229</b>	<b>\$ 3,441,408</b>	<b>\$ 3,291,619</b>

Investment income (loss) is comprised of the following:

	2023	2022
Interest income	\$ 89,014	\$ 92,884
Dividend income	7,300	-
Net unrealized gains (losses) on changes in fair value of investments	(35,693)	(156,574)
Net realized gains (losses) on sale of investments	(4,753)	-
	<b>\$ 55,868</b>	<b>\$ (63,690)</b>

The guaranteed investment certificate bearing interest at 2.09% matured in August 2022.

As at March 31, 2023 the bond funds and exchange traded funds have annual yields ranging from 2.14% to 3.74% (2022 - 1.97% to 4.03%).

Included in investments are internally restricted net assets of \$2,050,781 (2022 - \$2,268,228) relating to the contingency and capacity funds (note 6).

# EDMONTON WOMEN'S SHELTER LTD.

Notes to Financial Statements (continued)

Year ended March 31, 2023

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### 3. Capital assets:

			2023	2022
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 388,946	\$ -	\$ 388,946	\$ 388,946
Building	1,930,173	1,638,569	291,604	312,432
Furniture and equipment	482,936	385,451	97,485	98,500
Vehicles	49,620	49,620	-	5,124
	<b>\$ 2,851,675</b>	<b>\$ 2,073,640</b>	<b>\$ 778,035</b>	<b>\$ 805,002</b>

Amortization expense of \$132,480 (2022 - \$97,445) is included in facility expenditures.

### 4. Deferred revenue:

Changes in deferred revenue are as follows:

	Balance March 31, 2022	Received in 2023	Recognized in 2023	Balance March 31, 2023
<b>Grants:</b>				
Community grants	\$ 27,870	\$ 371,100	\$ (365,382)	\$ 33,588
<b>Donations and Fundraising:</b>				
Casino	76,266	80,825	(123,991)	33,100
In-kind	9,894	23,445	(12,762)	20,577
	<b>86,160</b>	<b>104,270</b>	<b>(136,753)</b>	<b>53,677</b>
	<b>\$ 114,030</b>	<b>\$ 475,370</b>	<b>\$ (502,135)</b>	<b>\$ 87,265</b>

# EDMONTON WOMEN'S SHELTER LTD.

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 5. Unamortized deferred capital contributions:

Changes in unamortized deferred capital contributions are as follows:

	2023	2022
Balance, beginning of year	\$ 108,230	\$ 146,889
Less amounts recognized as revenue in the year	(38,659)	(38,659)
<b>Balance, end of year</b>	<b>\$ 69,571</b>	<b>\$ 108,230</b>

## 6. Internally restricted net assets:

WIN House has internally restricted net assets for the following special purposes:

	2023	2022
Contingency fund	\$ 1,708,160	\$ 1,708,160
Capacity fund	342,621	560,068
Shelter improvement fund	1,000,000	1,000,000
Program development and enhancement fund	405,333	405,333
<b>Balance, end of year</b>	<b>\$ 3,456,114</b>	<b>\$ 3,673,561</b>

Contingency fund:

The purpose of the contingency fund is to cover the cost of ongoing programs in the event of an unanticipated loss of funding. These funds are not to be used to fund budgeted deficits, unanticipated capital costs or new operating costs. The Board of Directors has determined that the principal amount of the fund will be maintained at 50% of the Housing and Homeless Supports grant received for operations and childcare and is to be maintained at this level unless otherwise determined by the Board.

Capacity fund:

The purpose of the capacity fund is to cover costs related to items or projects that build capacity for the organization, staff or Board.

# EDMONTON WOMEN'S SHELTER LTD.

Notes to Financial Statements (continued)

Year ended March 31, 2023

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## 6. Internally restricted net assets (continued):

Shelter improvement fund:

The purpose of the shelter improvement fund is to fund facility improvements. This includes, but is not limited to, repairs, purchasing necessary items (appliances, mattresses, etc.), repairing structural damage/wear and tear, and upgrading systems (security, phone/internet, etc.).

Program development and enhancement fund:

The purpose of the program development and enhancement fund is to fund new programs and the enhancement of existing programs. The programs or enhancements must enhance services to women and children while in shelter.

## 7. Additional information to comply with the disclosure requirement of Charitable Fundraising Act and Regulation:

No amounts (2022 - \$nil) were paid as remuneration to a fundraising business, including any expenses or fees paid by WIN House on behalf of the fundraising business or as reimbursement to the fundraising business.

## 8. Financial risks:

WIN House has a risk management framework to monitor, evaluate and manage the principal risks assumed in investments. The risks that arise from transacting financial instruments include credit risk, liquidity risk and price risk. Price risk arises from changes in interest rates, foreign currency exchange rates and market prices. WIN House does not use derivative financial instruments.

Changes in market prices, interest rates and credit ratings are the main cause of changes in the fair value of interest bearing instruments resulting in favourable or unfavourable variance compared to book value. Price risk is managed by investing in investment grade and reputable large Canadian corporate entities. Interest rate risk is mitigated by managing maturity dates and payment frequency. Credit risk is managed by investing only with accredited chartered banks and providing trade terms to credit worthy entities.

It is management's opinion that WIN House is not exposed to significant price, interest, currency or credit risk arising from its financial instruments.

## 9. Comparative information:

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

# Edmonton Women's Shelter Ltd.

Year End: March 31, 2023

Financial Statement Grouping

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
1000-00 Petty Cash - BO	550.00	0.00	0.00	<b>550.00</b>	300.00	83
1060-00 Undeposited Funds	195.15	0.00	0.00	<b>195.15</b>	0.00	0
1070-00 Scotia - Casino	32,889.60	0.00	0.00	<b>32,889.60</b>	76,266.36	(57)
1080-00 Scotia - Cashable GIC	1,021.84	0.00	0.00	<b>1,021.84</b>	1,019.93	0
1090-00 Scotia - Savings Account	1,250,344.47	0.00	0.00	<b>1,250,344.47</b>	1,282,896.27	(3)
1100-00 Scotia - Operating	354,782.34	0.00	0.00	<b>354,782.34</b>	90,810.71	291
1110-00 FLOAT - VISA	9,056.68	0.00	0.00	<b>9,056.68</b>	0.00	0
<b>10100 Cash and cash equivalents</b>	<b>1,648,840.08</b>	<b>0.00</b>	<b>0.00</b>	<b>1,648,840.08</b>	<b>1,451,293.27</b>	<b>14</b>
1210-00 Scotiawealth Investments	3,351,229.20	0.00	0.00	<b>3,351,229.20</b>	3,291,619.00	2
<b>10200 Term deposits</b>	<b>3,351,229.20</b>	<b>0.00</b>	<b>0.00</b>	<b>3,351,229.20</b>	<b>3,291,619.00</b>	<b>2</b>
1300-00 GST Receivable	21,925.56	0.00	0.00	<b>21,925.56</b>	28,723.39	(24)
1350-00 Other Accounts Receivable	9,635.59	0.00	0.00	<b>9,635.59</b>	19,710.20	(51)
<b>10300 GST receivable</b>	<b>31,561.15</b>	<b>0.00</b>	<b>0.00</b>	<b>31,561.15</b>	<b>48,433.59</b>	<b>(35)</b>
1400-00 Prepaid Expenses	63,123.50	0.00	0.00	<b>63,123.50</b>	42,922.07	47
1410-10 Inventory - Card Campaign	20,577.73	0.00	0.00	<b>20,577.73</b>	18,454.62	12
<b>10700 Prepaid expenses</b>	<b>83,701.23</b>	<b>0.00</b>	<b>0.00</b>	<b>83,701.23</b>	<b>61,376.69</b>	<b>36</b>
2000-00 Land - BO	120,000.00	0.00	0.00	<b>120,000.00</b>	120,000.00	0
2000-01 Land - WIN 1	75,000.00	0.00	0.00	<b>75,000.00</b>	75,000.00	0
2000-02 Land - WIN 2	85,246.63	0.00	0.00	<b>85,246.63</b>	85,246.63	0
2000-03 Land - WIN 3	108,699.50	0.00	0.00	<b>108,699.50</b>	108,699.50	0
<b>17000 Land - capital asset</b>	<b>388,946.13</b>	<b>0.00</b>	<b>0.00</b>	<b>388,946.13</b>	<b>388,946.13</b>	<b>0</b>
2100-00 Building - BO	402,147.36	0.00	0.00	<b>402,147.36</b>	375,040.46	7
2100-01 Building - WIN 1	628,750.14	0.00	0.00	<b>628,750.14</b>	628,750.14	0
2100-02 Building - WIN 2	541,784.31	0.00	0.00	<b>541,784.31</b>	531,816.94	2
2100-03 Building - WIN 3	357,491.08	0.00	0.00	<b>357,491.08</b>	357,491.08	0
<b>17020 Building - capital asset</b>	<b>1,930,172.89</b>	<b>0.00</b>	<b>0.00</b>	<b>1,930,172.89</b>	<b>1,893,098.62</b>	<b>2</b>
2110-00 Building - AD	(271,221.76)	0.00	0.00	<b>(271,221.76)</b>	(249,832.49)	9
2110-01 Building - AD	(497,717.91)	0.00	0.00	<b>(497,717.91)</b>	(472,081.23)	5
2110-02 Building - AD	(516,042.86)	0.00	0.00	<b>(516,042.86)</b>	(508,158.85)	2
2110-03 Building - AD	(353,586.64)	0.00	0.00	<b>(353,586.64)</b>	(350,593.72)	1
<b>17025 Accumulated amortization bui</b>	<b>(1,638,569.17)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,638,569.17)</b>	<b>(1,580,666.29)</b>	<b>4</b>
2300-00 Equipment & Fixtures	13,206.37	0.00	0.00	<b>13,206.37</b>	84,835.41	(84)
2320-00 Telephone/Computer Equipment	68,534.87	0.00	0.00	<b>68,534.87</b>	98,887.14	(31)
2320-01 Equipment & Fixtures	126,294.15	0.00	0.00	<b>126,294.15</b>	164,367.05	(23)
2320-02 Equipment & Fixtures	134,245.99	0.00	0.00	<b>134,245.99</b>	181,016.08	(26)
2320-03 Equipment & Fixtures	74,424.56	0.00	0.00	<b>74,424.56</b>	60,317.26	23
2340-01 Equipment - Heating System & E	31,821.13	0.00	0.00	<b>31,821.13</b>	31,821.13	0
2340-02 Equipment - Heating System & E	25,738.77	0.00	0.00	<b>25,738.77</b>	25,738.77	0
2360-00 Computer Software	8,670.50	0.00	0.00	<b>8,670.50</b>	24,455.50	(65)
<b>17060 Furniture and fixtures</b>	<b>482,936.34</b>	<b>0.00</b>	<b>0.00</b>	<b>482,936.34</b>	<b>671,438.34</b>	<b>(28)</b>

# Edmonton Women's Shelter Ltd.

Year End: March 31, 2023

Financial Statement Grouping

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
2310-00 Equipment & Fixtures - AD	(5,764.87)	0.00	0.00	(5,764.87)	(84,835.41)	(93)
2330-00 Telephone/Computer Equipment	(60,510.65)	0.00	0.00	(60,510.65)	(81,258.87)	(26)
2330-01 Equipment & Fixtures - AD	(110,252.99)	0.00	0.00	(110,252.99)	(152,289.40)	(28)
2330-02 Equipment & Fixtures - AD	(87,737.73)	0.00	0.00	(87,737.73)	(133,624.89)	(34)
2330-03 Equipment & Fixtures - AD	(60,524.10)	0.00	0.00	(60,524.10)	(50,730.57)	19
2350-01 Equipment - Heating System & E	(30,129.89)	0.00	0.00	(30,129.89)	(29,566.13)	2
2350-02 Equipment - Heating System & E	(25,154.31)	0.00	0.00	(25,154.31)	(24,862.11)	1
2370-00 Computer Software - AD	(5,376.31)	0.00	0.00	(5,376.31)	(15,771.00)	(66)
<b>17065 Accumulated amortization fur</b>	<b>(385,450.85)</b>	<b>0.00</b>	<b>0.00</b>	<b>(385,450.85)</b>	<b>(572,938.38)</b>	<b>(33)</b>
2500-01 Automotive	25,621.84	0.00	0.00	25,621.84	71,681.86	(64)
2500-02 Automotive	0.00	0.00	0.00	0.00	12,678.75	(100)
2500-03 Automotive	23,998.00	0.00	0.00	23,998.00	23,998.00	0
<b>17080 Vehicles</b>	<b>49,619.84</b>	<b>0.00</b>	<b>0.00</b>	<b>49,619.84</b>	<b>108,358.61</b>	<b>(54)</b>
2510-01 Automotive - AD	(25,621.83)	0.00	0.00	(25,621.83)	(66,557.49)	(62)
2510-02 Automotive - AD	0.00	0.00	0.00	0.00	(12,678.75)	(100)
2510-03 Automotive - AD	(23,998.08)	0.00	0.00	(23,998.08)	(23,998.08)	0
<b>17085 Accumulated amortization vct</b>	<b>(49,619.91)</b>	<b>0.00</b>	<b>0.00</b>	<b>(49,619.91)</b>	<b>(103,234.32)</b>	<b>(52)</b>
3100-00 Accounts Payable	(66,611.78)	1,350.52	0.00	(65,261.26)	(101,295.70)	(36)
3110-00 Visa balance payable	(5,950.09)	0.00	0.00	(5,950.09)	0.00	0
3200-00 Payroll Payable	0.00	0.00	0.00	0.00	145,981.38	(100)
3210-00 Pension Payable	(2,058.08)	0.00	0.00	(2,058.08)	0.00	0
3250-00 Health Benefits Payable	0.00	0.00	0.00	0.00	(87.14)	(100)
3300-00 Accrued Vacation Pay	(91,038.84)	0.00	0.00	(91,038.84)	(103,736.29)	(12)
3320-00 Accrued Payroll	(109,736.94)	0.00	0.00	(109,736.94)	(259,117.44)	(58)
3330-00 Accrued Stat Holidays	(36,303.49)	0.00	0.00	(36,303.49)	(38,267.45)	(5)
3340-00 Accrued Liabilities	(40,368.16)	0.00	0.00	(40,368.16)	(29,700.00)	36
<b>20200 Accounts payable and accrue</b>	<b>(352,067.38)</b>	<b>1,350.52</b>	<b>0.00</b>	<b>(350,716.86)</b>	<b>(386,222.64)</b>	<b>(9)</b>
3600-00 Deferred Revenue - Casino	(33,099.50)	0.00	0.00	(33,099.50)	(76,266.36)	(57)
3620-00 Deferred Revenue - Other	(54,165.14)	0.00	0.00	(54,165.14)	(37,763.95)	43
<b>20800 Deferred revenue</b>	<b>(87,264.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>(87,264.64)</b>	<b>(114,030.31)</b>	<b>(23)</b>
3890-00 Deferred Capital Contributions	(69,570.36)	(1.00)	0.00	(69,571.36)	(108,229.56)	(36)
<b>21400 Other current liabilities 1</b>	<b>(69,570.36)</b>	<b>(1.00)</b>	<b>0.00</b>	<b>(69,571.36)</b>	<b>(108,229.56)</b>	<b>(36)</b>
3900 Retained Earnings - Unrestricted	(760,072.44)	0.00	0.00	(760,072.44)	(4,522,772.09)	(83)
3910-00 Retained Earnings - Internally R	(3,456,114.24)	0.00	0.00	(3,456,114.24)	0.00	0
3920-00 Retained Earnings - Inv in CapA	(833,056.07)	0.00	0.00	(833,056.07)	0.00	0
<b>30400 Retained earnings</b>	<b>(5,049,242.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,049,242.75)</b>	<b>(4,522,772.09)</b>	<b>12</b>
4000-00 Grants - Ministry Misc/CAJG	(54,040.85)	0.00	0.00	(54,040.85)	(226,975.00)	(76)
4000-01 Grants - Ministry	(1,372,535.75)	0.00	0.00	(1,372,535.75)	(1,372,534.75)	0
4000-02 Grants - Ministry	(1,372,535.75)	0.00	0.00	(1,372,535.75)	(1,372,534.75)	0
4000-03 Grants - Ministry	(671,248.50)	0.00	0.00	(671,248.50)	(671,250.50)	0
4120-10 Community Grants (2nd Glance,	(25,550.00)	0.00	0.00	(25,550.00)	(750.00)	3307

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4120-50 Community Grants - COE grant	(137,512.59)	0.00	0.00	(137,512.59)	0.00	0
4130-10 Foundations/Grants (Aqueduct, ')	(429,967.97)	0.00	0.00	(429,967.97)	(270,014.85)	59
4130-12 Foundations/Grants - GALA	(20,726.00)	0.00	0.00	(20,726.00)	0.00	0
<b>40100 Grants</b>	<b>(4,084,117.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,084,117.41)</b>	<b>(3,914,059.85)</b>	<b>4</b>
4110-10 Other Charities (Benevity, Chimp)	(35,976.45)	0.00	0.00	(35,976.45)	(94,813.49)	(62)
4140-10 Legacies & Bequests	(1,226.48)	0.00	0.00	(1,226.48)	(13,160.98)	(91)
4150-10 United Way (moved to 4110)	0.00	0.00	0.00	0.00	(7,857.57)	(100)
4160-10 Canada Helps	0.00	0.00	0.00	0.00	(441,703.33)	(100)
4200-10 Memorial (moved to 4250)	0.00	0.00	0.00	0.00	(9,246.20)	(100)
4210-10 Giving Campaigns (was Direct M	(49,281.31)	0.00	0.00	(49,281.31)	0.00	0
4210-13 Giving Campaigns - Outreach	(1,653.50)	0.00	0.00	(1,653.50)	0.00	0
4250-10 General Donations - General	(421,244.54)	0.00	0.00	(421,244.54)	(219,813.80)	92
4250-12 General Donations - Gala	(34,512.00)	0.00	0.00	(34,512.00)	0.00	0
4250-13 General Donations - Outreach	(1,499.25)	0.00	0.00	(1,499.25)	0.00	0
4250-14 General Donations - Hockey	(10,011.69)	0.00	0.00	(10,011.69)	0.00	0
4250-15 General Donations - Donor Rec.	(4,000.00)	0.00	0.00	(4,000.00)	0.00	0
4300-10 Major Gift-General (was Organiz	(128,047.62)	0.00	0.00	(128,047.62)	(191,680.77)	(33)
4310-10 Employee Giving	(13,514.67)	0.00	0.00	(13,514.67)	0.00	0
4350-10 Non Receivable (3rd party, Pay	(51,307.14)	0.00	0.00	(51,307.14)	(49,727.94)	3
4350-11 Non Receivable (3rd party, Pay	(6,035.00)	0.00	0.00	(6,035.00)	0.00	0
4350-12 Non Receivable (3rd party, Pay	(14,446.41)	0.00	0.00	(14,446.41)	0.00	0
<b>40200 Donations</b>	<b>(772,756.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>(772,756.06)</b>	<b>(1,028,004.08)</b>	<b>(25)</b>
4100-10 Casino Revenue	(123,991.52)	0.00	0.00	(123,991.52)	(136,603.98)	(9)
4240-11 Gift Cards	0.00	0.00	0.00	0.00	(20,326.70)	(100)
4240-12 Gift Cards - Gala	(4,202.15)	0.00	0.00	(4,202.15)	0.00	0
4700-11 3rd Party Non Receivable (mov	0.00	0.00	0.00	0.00	(30,507.92)	(100)
4710-11 3rd Party Receivable	(625.00)	0.00	0.00	(625.00)	(12,343.32)	(95)
4720-12 Events Sponsorship-Gala	(91,170.00)	0.00	0.00	(91,170.00)	0.00	0
4720-14 Events Sponsorship-Hockey	(59,243.00)	0.00	0.00	(59,243.00)	0.00	0
4730-12 Events Receivable - Gala	(500.00)	0.00	0.00	(500.00)	0.00	0
4730-13 Events Receivable	0.00	0.00	0.00	0.00	(500.00)	(100)
4730-14 Events Receivable - Hockey	(2,220.00)	0.00	0.00	(2,220.00)	0.00	0
4740-10 Events Non-Receiptable	(50,870.43)	0.00	0.00	(50,870.43)	0.00	0
4740-12 Events Non-Receiptable - Gala	(49,524.35)	0.00	0.00	(49,524.35)	0.00	0
4740-13 Events Non Receiptable - Outre	0.00	0.00	0.00	0.00	(21,295.99)	(100)
4740-14 Events Non-Receiptable - Hocke	(5,148.70)	0.00	0.00	(5,148.70)	0.00	0
4750-12 Events Other (Raffle, Auction,Mi	(13,658.12)	0.00	0.00	(13,658.12)	0.00	0
4750-14 Events Other (Raffle, Auction) -	(2,810.00)	0.00	0.00	(2,810.00)	0.00	0
4780-10 Program Sponsorships	(6,200.00)	0.00	0.00	(6,200.00)	0.00	0
4780-13 Program Sponsorships	0.00	0.00	0.00	0.00	(30,000.00)	(100)
4990-10 Misc Fundraising	(285.25)	0.00	0.00	(285.25)	(3,354.20)	(91)
<b>40300 Fundraising</b>	<b>(410,448.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>(410,448.52)</b>	<b>(254,932.11)</b>	<b>61</b>
4450-00 Interest Revenue	(55,867.55)	0.00	0.00	(55,867.55)	63,690.38	(188)
<b>40400 Interest</b>	<b>(55,867.55)</b>	<b>0.00</b>	<b>0.00</b>	<b>(55,867.55)</b>	<b>63,690.38</b>	<b>(188)</b>

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4400-00 Membership Board Members	(500.00)	0.00	0.00	(500.00)	0.00	0
<b>40600 Membership fees</b>	<b>(500.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(500.00)</b>	<b>0.00</b>	<b>0</b>
4460-00 Other Misc Revenue (rebates, c:	(2,515.37)	0.00	0.00	(2,515.37)	0.00	0
<b>40700 Miscellaneous revenues</b>	<b>(2,515.37)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,515.37)</b>	<b>0.00</b>	<b>0</b>
4990-00 Federal Grants (CSJG)	0.00	0.00	0.00	0.00	(311,776.57)	(100)
<b>40800 Government subsidies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(311,776.57)</b>	<b>(100)</b>
4500-00 Capital Contributions	(33,207.18)	0.00	0.00	(33,207.18)	(34,063.32)	(3)
4500-01 WIN I - Recognition	(5,452.02)	0.00	0.00	(5,452.02)	(4,596.00)	19
<b>40900 Amortization of deferred capit</b>	<b>(38,659.20)</b>	<b>0.00</b>	<b>0.00</b>	<b>(38,659.20)</b>	<b>(38,659.32)</b>	<b>0</b>
4950-00 Gain/Loss on Capital	0.00	0.00	0.00	0.00	2,193.36	(100)
<b>60300 Loss on sale of capital assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,193.36</b>	<b>(100)</b>
5000-00 Salaries - Admin	846,267.79	0.00	0.00	<b>846,267.79</b>	696,645.30	21
5000-01 Salaries - WIN 1	946,614.43	0.00	0.00	<b>946,614.43</b>	900,547.29	5
5000-02 Salaries - WIN 2	817,472.06	0.00	0.00	<b>817,472.06</b>	1,036,335.67	(21)
5000-03 Salaries - WIN 3	447,209.51	0.00	0.00	<b>447,209.51</b>	502,817.66	(11)
5060-03 Family Empowerment (program	0.00	0.00	0.00	0.00	29,403.60	(100)
5080-00 Donations Associate (program e	0.00	0.00	0.00	0.00	30,822.00	(100)
5090-00 Severance and Settlements	56,617.56	0.00	0.00	<b>56,617.56</b>	192,318.02	(71)
5100-00 Benefits - EI	15,243.25	0.00	0.00	<b>15,243.25</b>	13,230.84	15
5100-01 Benefits - EI	20,295.15	0.00	0.00	<b>20,295.15</b>	18,493.78	10
5100-02 Benefits - EI	18,333.98	0.00	0.00	<b>18,333.98</b>	20,937.67	(12)
5100-03 Benefits - EI	9,961.22	0.00	0.00	<b>9,961.22</b>	11,041.64	(10)
5110-00 Benefits - CPP	38,867.56	0.00	0.00	<b>38,867.56</b>	32,250.11	21
5110-01 Benefits - CPP	50,164.74	0.00	0.00	<b>50,164.74</b>	44,453.35	13
5110-02 Benefits - CPP	44,145.83	0.00	0.00	<b>44,145.83</b>	50,521.05	(13)
5110-03 Benefits - CPP	24,556.47	0.00	0.00	<b>24,556.47</b>	24,479.21	0
5120-00 Benefits - WCB	13,812.50	0.00	0.00	<b>13,812.50</b>	7,709.03	79
5120-01 Benefits - WCB	15,268.60	0.00	0.00	<b>15,268.60</b>	10,264.90	49
5120-02 Benefits - WCB	13,821.77	0.00	0.00	<b>13,821.77</b>	12,358.84	12
5120-03 Benefits - WCB	7,474.41	0.00	0.00	<b>7,474.41</b>	6,168.13	21
5140-00 Benefits - Group Source	60,702.73	0.00	0.00	<b>60,702.73</b>	58,328.41	4
5140-01 Benefits - Group Source	63,669.17	0.00	0.00	<b>63,669.17</b>	80,753.06	(21)
5140-02 Benefits - Group Source	55,277.69	0.00	0.00	<b>55,277.69</b>	77,087.90	(28)
5140-03 Benefits - Group Source	21,772.11	0.00	0.00	<b>21,772.11</b>	42,413.00	(49)
5150-00 Benefits - Pension	23,658.40	0.00	0.00	<b>23,658.40</b>	22,193.62	7
5150-01 Benefits - Pension	31,469.20	0.00	0.00	<b>31,469.20</b>	30,332.66	4
5150-02 Benefits - Pension	23,943.27	0.00	0.00	<b>23,943.27</b>	34,156.09	(30)
5150-03 Benefits - Pension	14,144.73	0.00	0.00	<b>14,144.73</b>	17,673.85	(20)
<b>60500 Salaries and benefits</b>	<b>3,680,764.13</b>	<b>0.00</b>	<b>0.00</b>	<b>3,680,764.13</b>	<b>4,003,736.68</b>	<b>(8)</b>
5070-01 Nurse	29,366.47	0.00	0.00	<b>29,366.47</b>	16,214.72	81
5070-02 Nurse	29,366.46	0.00	0.00	<b>29,366.46</b>	16,838.71	74
5070-03 Nurse	25,392.56	0.00	0.00	<b>25,392.56</b>	5,323.96	377

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6000-00 Groceries	148.31	0.00	0.00	148.31	242.90	(39)
6000-01 Groceries	30,661.72	0.00	0.00	30,661.72	26,484.73	16
6000-02 Groceries	38,723.63	0.00	0.00	38,723.63	32,328.58	20
6000-03 Groceries	8,490.53	0.00	0.00	8,490.53	21,427.53	(60)
6050-00 Medical Supplies	0.00	0.00	0.00	0.00	177.62	(100)
6050-01 Medical Supplies	1,958.92	0.00	0.00	1,958.92	809.29	142
6050-02 Medical Supplies	1,633.91	0.00	0.00	1,633.91	1,542.73	6
6050-03 Medical Supplies	317.52	0.00	0.00	317.52	1,461.41	(78)
6060-01 Client Interpreter	308.50	0.00	0.00	308.50	622.72	(50)
6060-02 Client Interpreter	290.29	0.00	0.00	290.29	813.44	(64)
6150-01 Child Support (moved to 6100)	0.00	0.00	0.00	0.00	621.78	(100)
6150-02 Child Support (moved to 6100)	0.00	0.00	0.00	0.00	2,127.66	(100)
6150-03 Child Support (moved to 6100)	0.00	0.00	0.00	0.00	2,966.13	(100)
6400-01 Community Orientation	21,400.00	0.00	0.00	21,400.00	0.00	0
6400-02 Community Orientation	22,735.00	0.00	0.00	22,735.00	18,633.87	22
6400-03 Community Orientation	17,881.08	0.00	0.00	17,881.08	250.00	7052
6500-01 Client Transportation	8,328.29	0.00	0.00	8,328.29	12,047.43	(31)
6500-02 Client Transportation	11,168.11	0.00	0.00	11,168.11	17,064.60	(35)
6500-03 Client Transportation	2,754.40	0.00	0.00	2,754.40	4,095.27	(33)
6600-01 Automotive Expense - Operating	515.30	0.00	0.00	515.30	206.51	150
6600-02 Automotive Expense - Operating	46.00	0.00	0.00	46.00	298.07	(85)
6610-01 Automotive Expense - Insurance	2,625.00	0.00	0.00	2,625.00	2,648.94	(1)
6610-02 Automotive Expense - Insurance	2,625.00	0.00	0.00	2,625.00	2,648.94	(1)
6620-01 Automotive Expense - Repairs	1,713.90	0.00	0.00	1,713.90	564.15	204
6620-02 Automotive Expense - Repairs	142.57	0.00	0.00	142.57	0.00	0
<b>60600 Direct client costs</b>	<b>258,593.47</b>	<b>0.00</b>	<b>0.00</b>	<b>258,593.47</b>	<b>188,461.69</b>	<b>37</b>
6100-00 Household Supplies	52.77	0.00	0.00	52.77	308.17	(83)
6100-01 Household Supplies	6,793.69	0.00	0.00	6,793.69	5,715.37	19
6100-02 Household Supplies	7,680.98	0.00	0.00	7,680.98	5,293.49	45
6100-03 Household Supplies	2,329.66	0.00	0.00	2,329.66	1,791.50	30
6120-00 Janitorial/PPE/Other Supplies	3,260.20	0.00	0.00	3,260.20	2,487.16	31
6120-01 Janitorial/PPE/Other Supplies	6,490.74	0.00	0.00	6,490.74	5,717.06	14
6120-02 Janitorial/PPE/Other Supplies	10,179.91	0.00	0.00	10,179.91	6,152.29	65
6120-03 Janitorial/PPE/Other Supplies	1,845.97	0.00	0.00	1,845.97	2,122.15	(13)
6220-00 Utilities - Waste Disposal	2,792.19	0.00	0.00	2,792.19	4,705.66	(41)
6220-01 Utilities - Waste Disposal	4,897.13	0.00	0.00	4,897.13	4,721.35	4
6220-02 Utilities - Waste Disposal	4,897.13	0.00	0.00	4,897.13	4,793.35	2
6220-03 Utilities - Waste Disposal	4,970.81	0.00	0.00	4,970.81	4,112.00	21
6230-00 Utilities - Electricity	3,538.11	0.00	0.00	3,538.11	3,207.68	10
6230-01 Utilities - Electricity	5,382.11	0.00	0.00	5,382.11	5,666.74	(5)
6230-02 Utilities - Electricity	7,167.47	0.00	0.00	7,167.47	7,518.52	(5)
6230-03 Utilities - Electricity	2,370.29	0.00	0.00	2,370.29	2,898.25	(18)
6240-00 Utilities - Natural Gas	2,295.17	0.00	0.00	2,295.17	2,113.24	9
6240-01 Utilities - Natural Gas	3,709.26	0.00	0.00	3,709.26	3,404.60	9
6240-02 Utilities - Natural Gas	4,450.32	0.00	0.00	4,450.32	3,525.05	26
6240-03 Utilities - Natural Gas	2,220.57	0.00	0.00	2,220.57	1,981.50	12
6250-00 Utilities - Water/Sewage	2,130.60	0.00	0.00	2,130.60	851.02	150

# Edmonton Women's Shelter Ltd.

Year End: March 31, 2023

## Financial Statement Grouping

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
6250-01 Utilities - Water/Sewage	5,252.06	0.00	0.00	<b>5,252.06</b>	3,840.68	37
6250-02 Utilities - Water/Sewage	5,181.13	0.00	0.00	<b>5,181.13</b>	4,638.28	12
6250-03 Utilities - Water/Sewage	4,133.53	0.00	0.00	<b>4,133.53</b>	4,823.39	(14)
6260-00 Security	3,336.51	0.00	0.00	<b>3,336.51</b>	945.92	253
6260-01 Security	902.96	0.00	0.00	<b>902.96</b>	2,329.35	(61)
6260-02 Security	2,088.47	0.00	0.00	<b>2,088.47</b>	3,423.21	(39)
6260-03 Security	3,986.50	0.00	0.00	<b>3,986.50</b>	1,104.99	261
6270-00 Taxes	33.68	0.00	0.00	<b>33.68</b>	24.08	40
6270-01 Taxes	61.29	0.00	0.00	<b>61.29</b>	41.73	47
6270-03 Taxes	20.13	0.00	0.00	<b>20.13</b>	14.39	40
6290-00 Insurance (Facility)	7,041.80	0.00	0.00	<b>7,041.80</b>	6,106.49	15
6290-01 Insurance (Facility)	8,045.12	0.00	0.00	<b>8,045.12</b>	7,463.07	8
6290-02 Insurance (Facility)	10,945.37	0.00	0.00	<b>10,945.37</b>	10,153.50	8
6290-03 Insurance (Facility)	1,714.94	0.00	0.00	<b>1,714.94</b>	1,590.80	8
6300-00 Repairs - Land & Buildings	12,801.85	0.00	0.00	<b>12,801.85</b>	4,309.07	197
6300-01 Repairs - Land & Buildings	5,149.96	0.00	0.00	<b>5,149.96</b>	14,822.88	(65)
6300-02 Repairs - Land & Buildings	4,772.44	0.00	0.00	<b>4,772.44</b>	9,439.04	(49)
6300-03 Repairs - Land & Buildings	2,597.52	0.00	0.00	<b>2,597.52</b>	6,431.65	(60)
6310-00 Repairs - Furniture & Equip	1,026.86	0.00	0.00	<b>1,026.86</b>	2,571.76	(60)
6310-01 Repairs - Furniture & Equip	27,237.80	0.00	0.00	<b>27,237.80</b>	8,617.23	216
6310-02 Repairs - Furniture & Equip	30,014.54	0.00	0.00	<b>30,014.54</b>	14,822.69	102
6310-03 Repairs - Furniture & Equip	9,831.90	0.00	0.00	<b>9,831.90</b>	2,422.77	306
6350-00 Telecommunications	6,919.21	0.00	0.00	<b>6,919.21</b>	9,876.80	(30)
6350-01 Telecommunications	8,938.76	0.00	0.00	<b>8,938.76</b>	10,713.85	(17)
6350-02 Telecommunications	8,675.64	0.00	0.00	<b>8,675.64</b>	13,123.42	(34)
6350-03 Telecommunications	5,879.16	0.00	0.00	<b>5,879.16</b>	7,479.06	(21)
9110-00 Depreciation	51,538.61	0.00	0.00	<b>51,538.61</b>	38,878.13	33
9110-01 Depreciation	43,385.08	0.00	0.00	<b>43,385.08</b>	40,771.84	6
9110-02 Depreciation	24,770.26	0.00	0.00	<b>24,770.26</b>	11,809.87	110
9110-03 Depreciation	12,786.45	0.00	0.00	<b>12,786.45</b>	5,984.36	114
<b>60700 Facility</b>	<b>398,524.61</b>	<b>0.00</b>	<b>0.00</b>	<b>398,524.61</b>	<b>327,660.45</b>	<b>22</b>
5200-00 Staff Training	19,157.02	0.00	0.00	<b>19,157.02</b>	10,484.43	83
5200-01 Staff Training	4,528.97	0.00	0.00	<b>4,528.97</b>	1,740.48	160
5200-02 Staff Training	1,092.28	0.00	0.00	<b>1,092.28</b>	1,838.47	(41)
5200-03 Staff Training	750.60	0.00	0.00	<b>750.60</b>	1,749.00	(57)
5210-11 Volunteer Training	37.09	0.00	0.00	<b>37.09</b>	0.00	0
5220-00 Staff Recognition/Appreciation	3,836.03	0.00	0.00	<b>3,836.03</b>	523.77	632
5220-01 Staff Recognition/Appreciation	1,251.89	0.00	0.00	<b>1,251.89</b>	368.61	240
5220-02 Staff Recognition/Appreciation	1,273.17	0.00	0.00	<b>1,273.17</b>	1,003.15	27
5220-03 Staff Recognition/Appreciation	805.33	0.00	0.00	<b>805.33</b>	179.14	350
5250-00 Staff Required Documents (Crim)	272.60	0.00	0.00	<b>272.60</b>	489.87	(44)
5250-01 Staff Required Documents (Crim)	539.56	0.00	0.00	<b>539.56</b>	760.86	(29)
5250-02 Staff Required Documents (Crim)	513.45	0.00	0.00	<b>513.45</b>	1,498.06	(66)
5250-03 Staff Required Documents (Crim)	168.10	0.00	0.00	<b>168.10</b>	859.17	(80)
5300-00 Staff Transportation	6,895.80	0.00	0.00	<b>6,895.80</b>	2,363.00	192
5300-01 Staff Transportation	870.88	0.00	0.00	<b>870.88</b>	1,052.96	(17)
5300-02 Staff Transportation	588.61	0.00	0.00	<b>588.61</b>	2,842.31	(79)

# Edmonton Women's Shelter Ltd.

Year End: March 31, 2023

## Financial Statement Grouping

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
5300-03 Staff Transportation	550.64	0.00	0.00	550.64	2,187.46	(75)
7050-00 Staff Recruitment	23,404.73	0.00	0.00	23,404.73	3,551.77	559
7050-01 Staff Recruitment	49.35	0.00	0.00	49.35	0.00	0
7050-02 Staff Recruitment	49.35	0.00	0.00	49.35	26.81	84
7100-00 Professional Resources	0.00	0.00	0.00	0.00	152.72	(100)
7200-00 Postage & Courier	361.81	0.00	0.00	361.81	2,567.12	(86)
7200-10 Postage & Courier	16,042.00	0.00	0.00	16,042.00	0.00	0
7250-00 Stationery & Supplies	4,412.47	0.00	0.00	4,412.47	2,277.24	94
7250-01 Stationery & Supplies	737.20	0.00	0.00	737.20	436.14	69
7250-02 Stationery & Supplies	524.16	0.00	0.00	524.16	664.48	(21)
7250-03 Stationery & Supplies	338.30	0.00	0.00	338.30	370.23	(9)
7260-00 Computer Supplies	659.14	0.00	0.00	659.14	3,228.04	(80)
7260-01 Computer Supplies	0.00	0.00	0.00	0.00	19.88	(100)
7260-02 Computer Supplies	520.72	0.00	0.00	520.72	119.49	336
7260-03 Computer Supplies	57.66	0.00	0.00	57.66	316.90	(82)
7270-00 Outcome Tracker - VistaShare	5,967.82	0.00	0.00	5,967.82	5,628.67	6
7280-00 Computers - Maintenance	50,864.78	0.00	0.00	50,864.78	56,133.14	(9)
7290-00 Office Equipment & Maintenance	9,551.55	0.00	0.00	9,551.55	6,428.36	49
7290-01 Office Equipment & Maintenance	609.85	0.00	0.00	609.85	563.57	8
7290-02 Office Equipment & Maintenance	598.52	0.00	0.00	598.52	1,014.00	(41)
7290-03 Office Equipment & Maintenance	567.56	0.00	0.00	567.56	867.44	(35)
7500-00 Board Meeting Expenses	1,499.78	0.00	0.00	1,499.78	195.05	669
7540-00 Conference/Facility Rental	4,577.33	0.00	0.00	4,577.33	2,442.05	87
7540-12 Conference/Facility Rental - Gol	14,876.85	0.00	0.00	14,876.85	0.00	0
7540-14 Conference/Facility Rental - Hoc	2,500.00	0.00	0.00	2,500.00	0.00	0
7540-16 Conference/Facility Rental - Sun	530.95	0.00	0.00	530.95	0.00	0
7550-00 Meals & Accommodations	4,092.43	0.00	0.00	4,092.43	463.40	783
7550-01 Meals & Accommodations	60.90	0.00	0.00	60.90	0.00	0
7550-02 Meals & Accommodations	347.92	0.00	0.00	347.92	90.00	287
7550-03 Meals & Accommodations	33.33	0.00	0.00	33.33	0.00	0
7560-00 Community Awareness Meeting	212.26	0.00	0.00	212.26	0.00	0
7580-11 Volunteer Recognition	2,229.36	0.00	0.00	2,229.36	1,646.58	35
7580-14 Volunteer Recognition - Hockey	181.77	0.00	0.00	181.77	0.00	0
7590-00 Professional Fees	50,999.17	0.00	0.00	50,999.17	10,185.93	401
7600-00 Audit Expense	40,640.96	0.00	0.00	40,640.96	39,739.23	2
7610-00 Staff Appreciation (moved to 522)	0.00	0.00	0.00	0.00	5,926.53	(100)
7620-00 Legal Fees	1,344.90	0.00	0.00	1,344.90	7,051.58	(81)
7640-00 Insurance (E&O/Volunteer)	4,823.92	0.00	0.00	4,823.92	6,102.17	(21)
7650-00 Bank Charges	2,503.61	(1,349.52)	0.00	1,154.09	16,498.86	(93)
7650-10 Bank Charges	14,564.32	0.00	0.00	14,564.32	1,256.53	1059
7670-00 Payroll Service Charges	26,813.50	0.00	0.00	26,813.50	24,814.57	8
7900-00 Staff Engagement	923.40	0.00	0.00	923.40	0.00	0
8100-11 Rebranding Expense	0.00	0.00	0.00	0.00	25,199.62	(100)
8110-10 Creative/Graphics	1,273.18	0.00	0.00	1,273.18	0.00	0
8110-13 Creative/Graphics - Outreach	600.00	0.00	0.00	600.00	0.00	0
8120-10 Communications/Website	2,545.08	0.00	0.00	2,545.08	0.00	0
8120-14 Communications/Website-Hockey	304.81	0.00	0.00	304.81	0.00	0
8130-10 Promotional/Swag	8,932.22	0.00	0.00	8,932.22	0.00	0

**Edmonton Women's Shelter Ltd.**
**Year End: March 31, 2023**
**Financial Statement Grouping**

Account	Prelim	Adj's	Reclass	Rep	Rep 03/22	%Chg
8130-12 Promotional/Swag Gala	2,608.00	0.00	0.00	<b>2,608.00</b>	0.00	0
8130-14 Promotional/Swag Hockey	12,172.22	0.00	0.00	<b>12,172.22</b>	0.00	0
8150-10 Advertising	64,333.25	0.00	0.00	<b>64,333.25</b>	46,890.59	37
8150-12 Advertising - Golf Gala	3,362.50	0.00	0.00	<b>3,362.50</b>	0.00	0
8150-13 Advertising - Outreach	31.49	0.00	0.00	<b>31.49</b>	0.00	0
8150-14 Advertising - Hockey	12,082.75	0.00	0.00	<b>12,082.75</b>	0.00	0
8200-00 Memberships/Licences/Fees	10,846.51	0.00	0.00	<b>10,846.51</b>	6,576.01	65
8200-10 Memberships/Licences/Fees	3,770.73	0.00	0.00	<b>3,770.73</b>	7,969.84	(53)
8200-11 Memberships/Licences/Fees	0.00	0.00	0.00	<b>0.00</b>	779.57	(100)
8450-11 Marketing Expense	0.00	0.00	0.00	<b>0.00</b>	39,722.25	(100)
<b>60800 Administrative</b>	<b>455,068.39</b>	<b>(1,349.52)</b>	<b>0.00</b>	<b>453,718.87</b>	<b>357,857.10</b>	<b>27</b>
8140-10 Printing	17,939.72	0.00	0.00	<b>17,939.72</b>	0.00	0
8140-12 Printing - Gala	2,315.13	0.00	0.00	<b>2,315.13</b>	0.00	0
8140-13 Printing - Outreach	687.26	0.00	0.00	<b>687.26</b>	0.00	0
8140-14 Printing - Hockey	1,211.68	0.00	0.00	<b>1,211.68</b>	0.00	0
8140-15 Printing - Donor Recog	543.39	0.00	0.00	<b>543.39</b>	0.00	0
8480-10 Direct Mail Expense (moved to 8)	0.00	0.00	0.00	<b>0.00</b>	48,176.80	(100)
8510-12 Event Decorations	14,781.16	0.00	0.00	<b>14,781.16</b>	0.00	0
8510-14 Event Decorations - Hockey	3,680.59	0.00	0.00	<b>3,680.59</b>	0.00	0
8510-15 Event Decorations - Donor Recc	352.31	0.00	0.00	<b>352.31</b>	0.00	0
8520-12 Event Raffles	(522.78)	0.00	0.00	<b>(522.78)</b>	0.00	0
8520-13 Event Raffles - Outreach	700.00	0.00	0.00	<b>700.00</b>	0.00	0
8520-14 Event Raffles - Hockey	2,602.76	0.00	0.00	<b>2,602.76</b>	0.00	0
8530-10 Casino Expense	3,065.26	0.00	0.00	<b>3,065.26</b>	2,479.49	24
8530-14 Casino Expense - Hockey	1,026.29	0.00	0.00	<b>1,026.29</b>	0.00	0
8560-10 Newsletter (moved to 8580)	0.00	0.00	0.00	<b>0.00</b>	1,167.29	(100)
8580-12 Event Fundraising-Gala	117,361.77	0.00	0.00	<b>117,361.77</b>	565.80	20643
8580-13 Event Fundraising-Outreach	701.16	0.00	0.00	<b>701.16</b>	102.50	584
8580-14 Event Fundraising-Hockey	48,771.33	0.00	0.00	<b>48,771.33</b>	12,771.28	282
8580-15 Event Fundraising-Donor Recog	8,568.30	0.00	0.00	<b>8,568.30</b>	0.00	0
8600-11 Exit Program (Household Packa	9,451.16	0.00	0.00	<b>9,451.16</b>	3,450.93	174
8630-11 Clothing Room	3,455.22	0.00	0.00	<b>3,455.22</b>	8,612.13	(60)
8650-11 Pet Program	0.00	0.00	0.00	<b>0.00</b>	35.39	(100)
<b>60900 Fundraising</b>	<b>236,691.71</b>	<b>0.00</b>	<b>0.00</b>	<b>236,691.71</b>	<b>77,361.61</b>	<b>206</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>335,221.80</b>			<b>336,571.32</b>	<b>526,470.66</b>	<b>(36)</b>

**Edmonton Women's Shelter Ltd.****G7**

Year End: March 31, 2023

Adjusting journal entries

Date: 4/1/2022 To 3/31/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
AJE 1	3/31/2023	Accounts Payable	3100-00		1.00			
AJE 1	3/31/2023	Deferred Capital Contributions	3890-00			1.00		
To balance deferred contributions to be consistent with income statement and note disclosure								
POST CLC	3/31/2023	Accounts Payable	3100-00		1,349.52			
POST CLC	3/31/2023	Bank Charges	7650-00			1,349.52		
To record post close adjustment by management								
					1,350.52	1,350.52		
				Net Income (Loss)	336,571.32			