



Financial Statements

Spinal Cord Injury Ontario

March 31, 2016

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Grant Thornton

Independent auditor's report

To the Members of
Spinal Cord Injury Ontario

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We have audited the accompanying financial statements of Spinal Cord Injury Ontario, which comprise the statement of financial position as at March 31, 2016, and the statements of financial activities, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for qualified opinion

In common with many charitable organizations, the Spinal Cord Injury Ontario derives revenues from donations from the public and other fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of Spinal Cord Injury Ontario. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, and cash flows from operations for the year ended March 31, 2016 and 2015, current assets as at March 31, 2016 and 2015, and net assets as at April 1, 2016 and 2015 and March 31, 2016 and 2015.

Qualified opinion

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Spinal Cord Injury Ontario as at March 31, 2016 and the results of its financial activities and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



Toronto, Canada
June 22, 2016

Chartered Professional Accountants
Licensed Public Accountants

Spinal Cord Injury Ontario Statement of Financial Activities

| Year ended March 31 | 2016 | 2015 |
|---|-------------------|-------------------|
| Revenue | | |
| Donations and other public support (Note 7) | \$ 2,247,923 | \$ 2,050,483 |
| Grants (Note 8) | 8,199,069 | 8,174,180 |
| Amortization of deferred capital contributions (Note 6) | 76,151 | 92,565 |
| Fees for service | <u>74,731</u> | <u>50,301</u> |
| | <u>10,597,874</u> | <u>10,367,529</u> |
| Expenses | | |
| Staff salaries and benefits (Note 9) | 8,234,110 | 7,902,494 |
| Purchased services | 729,745 | 698,242 |
| Office | 601,265 | 611,620 |
| Travel | 581,472 | 530,832 |
| Payments on behalf of clients | 186,824 | 228,260 |
| Amortization of property and equipment | 95,140 | 124,595 |
| Medical research grants (Note 15(b)) | 90,160 | 95,577 |
| Professional development | 33,720 | 127,287 |
| National office | 26,148 | 26,148 |
| Miscellaneous | <u>18,913</u> | <u>13,768</u> |
| | <u>10,597,497</u> | <u>10,358,823</u> |
| Excess of revenues over expenses | \$ <u>377</u> | \$ <u>8,706</u> |

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario Statement of Changes in Net Assets

Year ended March 31

2016

2015

| | Invested in property and <u>equipment</u> | Unrestricted - <u>operating</u> | <u>Total</u> | <u>Total</u> |
|--|---|------------------------------------|--------------------------|--------------------------|
| Net assets, beginning of year | \$ 68,922 | \$ 156,304 | \$ 225,226 | \$ 216,520 |
| Excess of revenue over expenses (Note 5(b)) | <u>(26,826)</u> | <u>27,203</u> | <u>377</u> | <u>8,706</u> |
| Net assets, end of year | \$ <u>42,096</u> | \$ <u>183,507</u> | \$ <u>225,603</u> | \$ <u>225,226</u> |

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario Statement of Financial Position

As at March 31

2016

2015

Assets

Current

| | | |
|---|---------------------|---------------------|
| Cash | \$ 15,856 | \$ 175,790 |
| Grants receivable | 6,652 | 31,029 |
| Accounts receivable | | |
| Due from Ontario Paraplegic Foundation (Notes 10 and 11) | 416,590 | 454,274 |
| Due from Spinal Cord Injury Canada | 19,368 | - |
| Other | 215,068 | 119,867 |
| Prepaid expenses | <u>168,404</u> | <u>158,328</u> |
| | 841,938 | 939,288 |
| Property and equipment (Note 3) | <u>217,854</u> | <u>320,831</u> |
| | \$ <u>1,059,792</u> | \$ <u>1,260,119</u> |

Liabilities

Current

| | | |
|---|----------------|------------------|
| Accounts payable and accrued liabilities (Note 8) | \$ 473,399 | \$ 690,381 |
| Deferred revenue | <u>185,032</u> | <u>92,603</u> |
| | 658,431 | 782,984 |
| Deferred capital contributions (Note 6) | <u>175,758</u> | <u>251,909</u> |
| | <u>834,189</u> | <u>1,034,893</u> |

Net assets

| | | |
|--|---------------------|---------------------|
| Invested in property and equipment (Note 5(a)) | 42,096 | 68,922 |
| Unrestricted - operating | <u>183,507</u> | <u>156,304</u> |
| | <u>225,603</u> | <u>225,226</u> |
| | \$ <u>1,059,792</u> | \$ <u>1,260,119</u> |

Commitments (Note 15)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario Statement of Cash Flows

Year Ended March 31

2016

2015

Increase (decrease) in cash

Operating

| | | |
|--|------------------|-------------------|
| Excess of revenues over expenses | \$ 377 | \$ 8,706 |
| Items not involving cash | | |
| Amortization of deferred capital contributions | (76,151) | (92,565) |
| Amortization of property and equipment | 95,140 | 124,595 |
| Loss on disposal of property and equipment | <u>7,837</u> | <u>-</u> |
| | 27,203 | 40,736 |
| Change in non-cash working capital items | | |
| Grants receivable | 24,377 | 21,269 |
| Due from Ontario Paraplegic Foundation | 37,684 | (628,112) |
| Due from Spinal Cord Injury Canada | (19,368) | - |
| Accounts receivable - other | (95,201) | 34,744 |
| Prepaid expenses | (10,076) | (17,375) |
| Accounts payable and accrued liabilities | (216,982) | (22,980) |
| Deferred revenue | <u>92,429</u> | <u>(33,143)</u> |
| | (159,934) | (604,861) |
| Investing and financing | | |
| Purchase of property and equipment | <u>-</u> | <u>(43,813)</u> |
| Net change in cash | (159,934) | (648,674) |
| Cash, beginning of year | <u>175,790</u> | <u>824,464</u> |
| Cash, end of year | \$ <u>15,856</u> | \$ <u>175,790</u> |

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

1. Description of the organization

Spinal Cord Injury Ontario ("SCI Ontario") is dedicated to assisting persons with spinal cord injuries and other physical disabilities to achieve independence, self-reliance and full community participation. SCI Ontario is incorporated under the laws of Ontario as a corporation without share capital.

SCI Ontario is a registered charity under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

SCI Ontario provides the following programs and services:

Attendant services deliver non-medical services in the greater Toronto area to assist with the activities of daily living for people with disabilities to promote independent living.

Regional services assist clients with spinal cord injuries or other physical disabilities in the transition from acute care through rehabilitation and back to the community. The program delivers customized, client-focused solutions to people with unique needs.

Employment services increase employment opportunities for individuals with disabilities in the greater Toronto area, with a comprehensive range of services to enable clients to obtain and maintain competitive employment.

Peer support services provides one-to-one matches of trained volunteers who listen to, share their own experiences with, and provide practical information to people living with new spinal cord injuries and their families.

Research and partnerships reflect financial support of annual research fellowships and partner organizations.

Communications involve disseminating information and raising awareness of SCI Ontario's programs, services and expertise.

Networks and alliances address systemic issues, develop customized solutions and leverage relationships in the spinal cord community to improve the quality of life for people with disabilities across Ontario.

Information services provide general information of interest to people with disabilities and their families on topics including travel, sports, entertainment, public transportation services, adapted equipment, vehicle modifications, accommodation and accessibility standards.

Member services connect individuals with a variety of membership events and provide relevant news about spinal cord injury, while **advocacy** promotes equal opportunity to achieve full citizenship for people with disabilities. SCI Ontario provides a collective voice and represents people with spinal cord injuries and other physical disabilities to government, the health care system, communities and the public.

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"). ASNPO requires entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by SCI Ontario and applied in these financial statements.

Revenue recognition

SCI Ontario follows the deferral method of accounting for contributions which include donations and government grants.

Under the deferral method, externally restricted contributions are deferred and 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.

Donation revenue is recognized when received, since pledges are not legally enforceable claims.

Fees for service are recognized when the services have been provided.

Deferred capital contributions

Contributions received for property and equipment are deferred and amortized over the same terms and on the same basis as the related property and equipment.

Contributed goods and services

Contributed goods and services are not recognized in the financial statements.

Property and equipment

Purchased property and equipment is recorded at cost. Contributions of property and equipment are capitalized at fair market value at the date of contribution. Property and equipment are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|------------------------|----------------------------|
| Leasehold improvements | over the term of the lease |
| Office equipment | 10 years |
| Computer equipment | 4 years |
| Computer software | 5 years |

Employee future benefits

Contributions to a defined contribution pension plan are expensed when due.

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

2. Summary of significant accounting policies (continued)

Financial instruments

SCI Ontario considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

SCI Ontario's financial instruments comprise cash, grants receivable, accounts receivable and accounts payable. Cash is measured at fair value and grants receivable, accounts receivable and accounts payable are measured at amortized cost.

Use of estimates

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

3. Property and equipment

| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>2016 Net Book Value</u> | <u>2015 Net Book Value</u> |
|------------------------|---------------------|-------------------------------------|------------------------------------|------------------------------------|
| Leasehold improvements | \$ 395,986 | \$ 273,811 | \$ 122,175 | \$ 140,235 |
| Office equipment | 959,835 | 888,919 | 70,916 | 116,130 |
| Computer equipment | 1,176,969 | 1,156,357 | 20,612 | 57,195 |
| Computer software | <u>26,309</u> | <u>22,158</u> | <u>4,151</u> | <u>7,271</u> |
| | <u>\$ 2,559,099</u> | <u>\$ 2,341,245</u> | <u>\$ 217,854</u> | <u>\$ 320,831</u> |

The changes in the net book value of property and equipment are as follows:

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| Balance, beginning of year | \$ 320,831 | \$ 401,613 |
| Purchase of property and equipment, internally funded (Note 5(b)) | - | 43,813 |
| Amortization of property and equipment (Note 5(b)) | (95,140) | (124,595) |
| Disposal of assets | <u>(7,837)</u> | <u>-</u> |
| Balance, end of year | <u>\$ 217,854</u> | <u>\$ 320,831</u> |

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

4. Operating line of credit

SCI Ontario has an operating line of credit with a bank to a maximum of \$290,000. Interest is payable at the bank's prime rate plus 1%. The credit facility is secured by the granting of a security interest in the personal property of SCI Ontario. The line of credit was not in use at March 31, 2016 or March 31, 2015.

5. Invested in property and equipment

(a) Invested in property and equipment consists of the following:

| | <u>2016</u> | <u>2015</u> |
|---|------------------|------------------|
| Property and equipment, net book value | \$ 217,854 | \$ 320,831 |
| Amount funded by deferred capital contributions | <u>(175,758)</u> | <u>(251,909)</u> |
| | \$ <u>42,096</u> | \$ <u>68,922</u> |

(b) The net change in funds invested in property and equipment is calculated as follows:

| | <u>2016</u> | <u>2015</u> |
|---|--------------------|------------------|
| Purchase of property and equipment, internally funded (Note 3) | \$ - | \$ 43,813 |
| Amortization of property and equipment (Note 3) | (95,140) | (124,595) |
| Loss on disposal of property and equipment | (7,837) | - |
| Amortization of deferred capital contributions (Note 6) | <u>76,151</u> | <u>92,565</u> |
| | <u>(26,826)</u> | <u>(32,030)</u> |
| Net change | \$ <u>(26,826)</u> | \$ <u>11,783</u> |

6. Deferred capital contributions

The changes in the deferred capital contributions balance are as follows:

| | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|
| Balance, beginning of year | \$ 251,909 | \$ 344,474 |
| Amortization of deferred capital contributions (Note 5(b)) | <u>(76,151)</u> | <u>(92,565)</u> |
| Balance, end of year | \$ <u>175,758</u> | \$ <u>251,909</u> |

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

7. Donations and other public support

The donations and other public support balance is calculated as follows:

| | <u>2016</u> | <u>2015</u> |
|---|---------------------|---------------------|
| Donations and other public support | \$ 1,729,917 | \$ 2,176,749 |
| Support from (to) Ontario Paraplegic Foundation (Note 10) | <u>735,266</u> | <u>154,183</u> |
| | 2,465,183 | 2,330,932 |
| Less: direct fundraising costs | <u>(217,260)</u> | <u>(280,449)</u> |
| | <u>\$ 2,247,923</u> | <u>\$ 2,050,483</u> |

8. Grants

| | <u>2016</u> | <u>2015</u> |
|---|---------------------|---------------------|
| Toronto Central Local Health Integrated Network | \$ 7,483,004 | \$ 7,413,510 |
| Ontario Ministry of Training, Colleges and Universities | 528,068 | 528,240 |
| Ontario Ministry of Community and Social Services | 159,520 | 167,397 |
| Other | <u>28,477</u> | <u>65,033</u> |
| | <u>\$ 8,199,069</u> | <u>\$ 8,174,180</u> |

SCI Ontario has a service contract with the Ontario Ministry of Community and Social Services to provide specified services under the Ontario Disability Supports Program. Funding in respect of over-delivered services is reflected in accounts payable and accrued liabilities in the financial statements in the amount of \$16,570 (2015 – receivable of \$17,379).

9. Pension plan

SCI Ontario offers a defined contribution pension plan to its employees. SCI Ontario matches an amount of 4% to 6% of each eligible employee's gross salary to the plan. During the year, contributions of \$190,914 (2015 - \$179,863) were expensed in staff salaries and benefits in the statement of financial activities.

10. Ontario Paraplegic Foundation

SCI Ontario controls the Ontario Paraplegic Foundation (the "Foundation"), which was established in March 2000 and receives bequests and other donations from supporters of SCI Ontario. The Foundation is incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act (Canada). SCI Ontario appoints the majority of the Foundation's Board of Directors and, according to the Foundation's bylaws, all resources of the Foundation must ultimately be used for the benefit of SCI Ontario's programs or for research supported by SCI Ontario.

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

10. Ontario Paraplegic Foundation (continued)

The Foundation has not been consolidated into SCI Ontario's financial statements. Separate financial statements of the Foundation are available on request. A financial summary of the Foundation as at March 31, 2016 and March 31, 2015 and for the years then ended is as follows:

| Financial position | <u>2016</u> | <u>2015</u> |
|--|---------------------|---------------------|
| Assets | | |
| Investments, at market value | \$ 7,364,310 | \$ 8,335,712 |
| Other | <u>95,814</u> | <u>1,630</u> |
| Total assets | <u>\$ 7,460,124</u> | <u>\$ 8,337,342</u> |
| Liabilities | | |
| Due to SCI Ontario | \$ 416,590 | \$ 454,274 |
| Other | <u>11,840</u> | <u>12,266</u> |
| | <u>428,430</u> | <u>466,540</u> |
| Fund balances | | |
| General Fund | 6,510,047 | 7,214,795 |
| Restricted Research Fund | 521,647 | 321,006 |
| Restricted Fund – A.T. Jousse* | - | 161,167 |
| Restricted Fund – Ken Langford* | <u>-</u> | <u>173,834</u> |
| | <u>7,031,694</u> | <u>7,870,802</u> |
| Total liabilities and fund balances | <u>\$ 7,460,124</u> | <u>\$ 8,337,342</u> |
| Results of operations | | |
| Donations and bequests | \$ 85 | \$ 121 |
| Change in value of investments | 36,076 | 947,122 |
| Grants to SCI Ontario (Notes 7 and 11) | (735,266) | (154,183) |
| Other expenses | <u>(140,003)</u> | <u>(96,269)</u> |
| Excess (deficiency) of revenue over expenses | <u>\$ (839,108)</u> | <u>\$ 696,791</u> |

* During fiscal 2016, the Board of Directors of the Foundation approved the transfer of the A.T. Jousse and Ken Langford Funds to the Restricted Research Fund; both having been restricted for the Foundation's charitable purposes.

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

11. Related party transactions

Transactions during the year with the Foundation are as follows:

| | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|
| Operating and research grants from the Foundation (Notes 7 and 10) | \$ 735,266 | \$ 154,183 |
| Staff costs recovered by SCI Ontario from the Foundation | 77,089 | 35,661 |

SCI Ontario provides office space at no cost to the Foundation.

Amounts due from the Foundation are non-interest bearing and due on demand.

12. Capital management

The capital structure of SCI Ontario consists of net assets invested in property and equipment and unrestricted operating net assets. The primary objective of SCI Ontario's capital management is to provide adequate funding to support its programs and services.

Net assets invested in property and equipment represent the amount of net assets that are not available for other purposes because they have been invested. SCI Ontario is not subject to any externally imposed capital requirements, however, some grants and donations have conditions setting out the activities or other expenditures for which the funds must be used.

13. Expenses by programs and services

Classification of expenses by programs and services is provided in Schedule 1. The salaries and benefits of certain employees, who perform a combination of program, fundraising and administrative activities, are allocated based on time dedicated to the activity. Other operating and general costs, including purchased services, office, travel, professional development and miscellaneous, are allocated based on the level of benefit received by each program and service. Such allocations are reviewed annually, updated and applied on a prospective basis.

14. Financial instruments and risk

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below.

Liquidity risk

Liquidity risk is the risk that SCI Ontario will encounter difficulty in meeting the obligations associated with its financial liabilities. SCI Ontario is exposed to this risk mainly in respect of its accounts payable, including amounts due to related parties. SCI Ontario reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay trade creditors.

Spinal Cord Injury Ontario

Notes to the Financial Statements

Year Ended March 31, 2016

14. Financial instruments and risk (continued)

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. SCI Ontario's main credit risks relate to its accounts receivable.

It is management's opinion that SCI Ontario is not exposed to significant liquidity or credit risk arising from its financial instruments.

15. Commitments

(a) SCI Ontario has commitments over the next five years as follows:

| | <u>Office premises and equipment</u> | | <u>Other</u> | | <u>Total</u> |
|------|--|--|--------------|--|--------------|
| 2017 | \$ 206,887 | | \$ 110,605 | | \$ 317,492 |
| 2018 | 81,469 | | 15,723 | | 97,162 |
| 2019 | 59,769 | | - | | 59,769 |
| 2020 | 50,479 | | - | | 50,479 |
| 2021 | 51,993 | | - | | 51,993 |

(b) SCI Ontario has undertaken to participate in a research partnership with the Toronto Rehabilitation Institute and University of Toronto. Under this arrangement, an amount of \$70,000 per year with annual cost of living increases will be contributed for up to 20 years to support a postdoctoral fellowship in the field of spinal cord injury research. This arrangement commenced in September 2002. The contribution for the fiscal year of \$90,160 (2015 - \$95,577) is included in the statement of financial activities.

Spinal Cord Injury Ontario Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

2016

Programs and Services

| | Direct costs | Salaries and Benefits | Allocated Costs | | | Other | Total |
|---|------------------|-----------------------|---------------------|----------------|---------------|------------------|-------|
| | | | Purchased Services* | Office | | | |
| Attendant services | \$ 4,145,501 | \$ 2,431 | \$ 4,147 | \$ 1,115 | \$ 923 | \$ 4,154,117 | |
| Regional services | 2,176,791 | 217,469 | 56,545 | 33,968 | 26,459 | 2,511,232 | |
| Employment services | 612,376 | 31,360 | 18,028 | 30,824 | 4,483 | 697,071 | |
| Peer support services | 381,180 | 52,377 | 14,003 | 11,381 | 6,561 | 465,502 | |
| Communications | 249,639 | 1,891 | 3,683 | 10,067 | 816 | 266,096 | |
| Information services | 194,652 | 10,894 | 6,648 | 8,849 | 1,637 | 222,680 | |
| Member services, Advocacy, Networks and Alliances | 163,669 | 1,260 | 2,350 | 4,587 | 521 | 172,387 | |
| Research and partnerships | 100,360 | - | 4 | 85 | 1 | 100,450 | |
| | <u>8,024,168</u> | <u>317,682</u> | <u>105,408</u> | <u>100,876</u> | <u>41,401</u> | <u>8,589,535</u> | |

Support

| | | | | | | |
|------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Administration | 1,329,140 | - | - | - | - | 1,329,140 |
| Resource development** | 614,240 | 5,251 | 9,886 | 21,104 | 2,193 | 652,674 |
| SCI Canada | 26,148 | - | - | - | - | 26,148 |
| | <u>1,969,528</u> | <u>5,251</u> | <u>9,886</u> | <u>21,104</u> | <u>2,193</u> | <u>2,007,962</u> |
| | <u>\$ 9,993,696</u> | <u>\$ 322,933</u> | <u>\$ 115,294</u> | <u>\$ 121,980</u> | <u>\$ 43,594</u> | <u>\$ 10,597,497</u> |
| | <u>\$ 9,674,663</u> | <u>\$ 319,353</u> | <u>\$ 107,272</u> | <u>\$ 142,635</u> | <u>\$ 114,900</u> | <u>\$ 10,358,823</u> |

2015

* Purchased services include consulting and professional fees.

**Resource development activities generate benefit for all programs and services; expenditures exclude direct fundraising costs netted against revenue in Note 7.

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario

Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

2015

| | Direct costs | Salaries and Benefits | Allocated Costs | | | Total |
|---|---------------------|-----------------------|---------------------|-------------------|-------------------|----------------------|
| | | | Purchased Services* | Office | Other | |
| Programs and Services | | | | | | |
| Attendant services | \$ 3,864,227 | \$ 2,960 | \$ 3,426 | \$ 1,313 | \$ 984 | \$ 3,872,910 |
| Regional services | 2,083,864 | 210,087 | 52,800 | 46,489 | 82,456 | 2,475,696 |
| Employment services | 610,563 | 35,430 | 17,159 | 34,207 | 5,944 | 703,303 |
| Peer support services | 364,000 | 48,229 | 13,611 | 15,551 | 19,465 | 460,856 |
| Communications | 259,581 | 1,734 | 2,433 | 8,618 | 674 | 273,040 |
| Information services | 221,917 | 12,821 | 7,247 | 10,207 | 2,406 | 254,598 |
| Member services, Advocacy, Networks and Alliances | 202,641 | 1,736 | 2,243 | 5,071 | 630 | 212,321 |
| Research and partnerships | 105,061 | - | 5 | 88 | 1 | 105,155 |
| | <u>7,711,854</u> | <u>312,997</u> | <u>98,924</u> | <u>121,544</u> | <u>112,560</u> | <u>8,357,879</u> |
| Support | | | | | | |
| Administration | 1,305,028 | - | - | - | - | 1,305,028 |
| Resource development** | 631,633 | 6,356 | 8,348 | 21,091 | 2,340 | 669,768 |
| SCI Canada | 26,148 | - | - | - | - | 26,148 |
| | <u>1,962,809</u> | <u>6,356</u> | <u>8,348</u> | <u>21,091</u> | <u>2,340</u> | <u>2,000,944</u> |
| | \$ <u>9,674,663</u> | \$ <u>319,353</u> | \$ <u>107,272</u> | \$ <u>142,635</u> | \$ <u>114,900</u> | \$ <u>10,358,823</u> |

* Purchased services include consulting and professional fees.

**Resource development activities generate benefit for all programs and services; expenditures exclude direct fundraising costs netted against revenue in Note 7.

See accompanying notes to the financial statements.