



Financial Statements

Spinal Cord Injury Ontario

March 31, 2020

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Independent Auditor's Report

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To the Members of
Spinal Cord Injury Ontario

Qualified Opinion

We have audited the financial statements of Spinal Cord Injury Ontario ("SCIO"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, 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 and other explanatory information.

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 SCIO as at March 31, 2020, 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.

Basis for Qualified Opinion

In common with many charitable organizations, SCIO 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 SCIO. 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 years ended March 31, 2020 and 2019, current assets as at March 31, 2020 and 2019, and net assets as at April 1, 2019 and 2018 and March 31, 2020 and 2019.

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 SCIO 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.

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 SCIO's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate SCIO or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing SCIO'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.
- 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 SCIO'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 SCIO'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 SCIO 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Toronto, Canada
June 10, 2020

Chartered Professional Accountants
Licensed Public Accountants

Spinal Cord Injury Ontario

Statement of Operations

Year ended March 31	2020	2019
Revenue		
Grants (Note 3)	\$ 4,062,732	\$ 4,068,663
Donations and other public support (Note 4)	1,763,108	1,720,011
Fees for service	8,400	-
Recognition of deferred capital contributions (Note 5)	<u>9,289</u>	<u>13,695</u>
	<u>5,843,529</u>	<u>5,802,369</u>
Expenses		
Staff salaries and benefits (Note 6)	4,147,843	4,243,573
Purchased services	642,013	564,258
Office	360,174	413,554
Travel	167,119	156,336
Medical research grants (Note 7(b))	101,151	120,960
Payments on behalf of clients	89,060	88,953
Professional development	48,889	31,127
Amortization of property and equipment	34,775	32,233
Miscellaneous	<u>32,145</u>	<u>39,450</u>
	<u>5,623,169</u>	<u>5,690,444</u>
Excess of revenues over expenses before discontinued operations	220,360	111,925
Net loss from discontinued operations (Note 14)	<u>(219,783)</u>	<u>(110,352)</u>
Excess of revenues over expenses	\$ <u>577</u>	\$ <u>1,573</u>

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario Statement of Changes in Net Assets

Year ended March 31

2020

2019

	Invested in property and <u>equipment</u>	Unrestricted - <u>operating</u>	<u>Total</u>	<u>Total</u>
Net assets, beginning of year	\$ 107,813	\$ 120,238	\$ 228,051	\$ 226,478
Excess of revenues over expenses	(25,486)	26,063	577	1,573
Invested in capital assets	<u>6,248</u>	<u>(6,248)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	\$ <u>88,575</u>	\$ <u>140,053</u>	\$ <u>228,628</u>	\$ <u>228,051</u>

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario

Statement of Financial Position

As at March 31

2020

2019

Assets

Current

Cash	\$ 469,251	\$ 525,585
Accounts receivable (Note 3)	220,568	244,763
Due from Ontario Paraplegic Foundation (Notes 8 and 9)	455,886	3,853
Prepaid expenses	<u>84,691</u>	<u>102,680</u>

1,230,396 876,881

Property and equipment (Note 10)	163,340	191,867
Assets related to discontinued operations (Note 14)	<u>7,250</u>	<u>59,469</u>

\$ 1,400,986 \$ 1,128,217

Liabilities

Current

Accounts payable and accrued liabilities (Note 3)	\$ 361,303	\$ 363,238
Deferred revenue	<u>227,294</u>	<u>166,425</u>

588,597 529,663

Deferred capital contributions (Note 5)	74,765	84,054
Liabilities related to discontinued operations (Note 14)	<u>508,996</u>	<u>286,449</u>

1,172,358 900,166

Net assets

Invested in property and equipment	88,575	107,813
Unrestricted - operating	<u>140,053</u>	<u>120,238</u>

228,628 228,051

\$ 1,400,986 \$ 1,128,217

Commitments (Note 7)

Subsequent event (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

2020

2019

Increase (decrease) in cash

Operating

Excess of revenues over expenses	\$	577	\$	1,573
Items not involving cash				
Recognition of deferred capital contributions		(9,289)		(13,056)
Disposal of deferred capital contributions		-		(639)
Amortization of property and equipment		34,775		32,233
Loss on disposal of property and equipment		-		21,981
Net loss from discontinued operations		<u>219,783</u>		<u>110,352</u>
		245,846		152,444

Change in non-cash working capital items

Accounts receivable		24,195		126,562
Due from Ontario Paraplegic Foundation		(452,033)		89,153
Prepaid expenses		17,989		110,779
Accounts payable and accrued liabilities		(1,935)		(365,810)
Deferred revenue		<u>60,869</u>		<u>30,843</u>
		(105,069)		143,971

Investing and financing

Purchase of property and equipment		<u>(6,248)</u>		<u>(73,773)</u>
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Net (decrease) increase in cash (111,317) 70,198

Change in non-cash working capital from discontinued operations

54,983 98,813

Cash, beginning of year

525,585 356,574

Cash, end of year

\$ 469,251 \$ 525,585

See accompanying notes to the financial statements.

Spinal Cord Injury Ontario

Notes to the Financial Statements

March 31, 2020

1. Description of the organization

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

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

SCIO 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. Subsequent to March 31, 2020, provision of this service was transferred to a third party (Note 14).

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 SCIO’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. SCIO 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

March 31, 2020

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 SCIO and applied in these financial statements.

Revenue recognition

SCIO follows the deferral method of accounting for contributions which include donations and 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

Externally restricted contributions received for property and equipment are recognized in revenue over the same terms and on the same basis as the recognition of the amortization of 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

March 31, 2020

2. Summary of significant accounting policies (continued)

Financial instruments

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

SCIO's financial instruments comprise cash, accounts receivable, due from Ontario Paraplegic Foundation and accounts payable. Cash is measured at fair value and 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. Grants

	<u>2020</u>	<u>2019</u>
Toronto Central Local Health Integrated Network	\$ 3,344,967	\$ 3,345,519
Ontario Ministry of Labour, Training and Skills Development (formerly Ministry of Training, Colleges and Universities)	527,989	528,202
Ontario Ministry of Community and Social Services	182,010	188,910
Other	<u>7,766</u>	<u>6,032</u>
	<u>\$ 4,062,732</u>	<u>\$ 4,068,663</u>

SCIO has a service contract with the Ontario Ministry of Community, Children and Social Services to provide specified services under the Ontario Disability Supports Program. Included in accounts receivable is \$12,042 for services delivered in fiscal 2020 (2019 – payable of \$40,173).

4. Donations and other public support

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

	<u>2020</u>	<u>2019</u>
Donations and other public support	\$ 1,336,508	\$ 1,482,068
Support from Ontario Paraplegic Foundation (Note 8)	<u>558,249</u>	<u>343,030</u>
	1,894,757	1,825,098
Less: direct fundraising costs	<u>(131,649)</u>	<u>(105,087)</u>
	<u>\$ 1,763,108</u>	<u>\$ 1,720,011</u>

Spinal Cord Injury Ontario

Notes to the Financial Statements

March 31, 2020

5. Deferred capital contributions

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

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 84,054	\$ 97,749
Recognition of deferred capital contributions	(9,289)	(13,056)
Disposal of deferred capital contributions	<u>-</u>	<u>(639)</u>
Balance, end of year	\$ <u>74,765</u>	\$ <u>84,054</u>

6. Pension plan

SCIO offers a defined contribution pension plan to its employees. SCIO matches an amount of 4% of each eligible employee's gross salary to the plan. During the year, contributions of \$168,623 (2019 - \$166,341) were expensed in staff salaries and benefits in the statement of operations.

7. Commitments

(a) SCIO has commitments under office premises, equipment, and other leases for the next five years as follows:

2021	\$ 89,017
2022	58,354
2023	60,013
2024	61,430
2025	61,807

(b) SCIO 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. In fiscal 2020, contributions of \$101,151 (2019 – \$120,960) were included in the statement of operations.

8. Ontario Paraplegic Foundation

SCIO controls the Ontario Paraplegic Foundation (the "Foundation"), which was established in March 2000 and receives bequests and other donations from supporters of SCIO. The Foundation is incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act (Canada). SCIO 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 SCIO's programs or for research supported by SCIO.

Spinal Cord Injury Ontario

Notes to the Financial Statements

March 31, 2020

8. Ontario Paraplegic Foundation (continued)

The Foundation has not been consolidated into SCIO's financial statements. Separate financial statements of the Foundation are available on request. A financial summary of the Foundation as at March 31, 2020 and March 31, 2019 and for the years then ended is as follows:

	<u>2020</u>	<u>2019</u>
Financial position		
Assets		
Investments, at market value	\$ 6,278,849	\$ 6,514,090
Other	<u>27,961</u>	<u>27,904</u>
	<u>\$ 6,306,810</u>	<u>\$ 6,541,994</u>
Liabilities		
Due to SCIO	\$ 455,886	\$ 3,853
Other	<u>14,701</u>	<u>13,265</u>
	<u>470,587</u>	<u>17,118</u>
Fund balances		
General Fund	5,415,897	5,996,226
Restricted Research Fund	<u>420,326</u>	<u>528,650</u>
	<u>5,836,223</u>	<u>6,524,876</u>
Total liabilities and fund balances	<u>\$ 6,306,810</u>	<u>\$ 6,541,994</u>
Results of operations		
Donations and bequests	\$ 129	\$ 57,700
Change in value of investments	(45,794)	433,357
Grants to SCIO (Notes 4 and 9)	(558,249)	(343,030)
Other expenses	<u>(84,739)</u>	<u>(94,678)</u>
Excess (deficiency) of revenue over expenses	<u>\$ (688,653)</u>	<u>\$ 53,349</u>
Cash flows		
Cash flows from operating activities	\$ (189,447)	\$ (464,625)
Cash flows from investing activities	<u>201,239</u>	<u>470,000</u>
Net increase in cash	11,792	5,375
Cash, beginning of year	<u>6,761</u>	<u>1,386</u>
Cash, end of year	<u>\$ 18,553</u>	<u>\$ 6,761</u>

Spinal Cord Injury Ontario

Notes to the Financial Statements

March 31, 2020

9. Related party transactions

Transactions during the year with related parties are as follows:

	<u>2020</u>	<u>2019</u>
The Foundation		
Operating and research grants received from the Foundation (Notes 4 and 8)	\$ 558,249	\$ 343,030
Staff costs recovered by SCIO from the Foundation	37,963	44,574
Ontario Neurotrauma Foundation ("ONF")		
Operating grants from ONF	230,000	230,000
SCI Canada		
Income distribution to Federation members received from SCI Canada	30,523	13,530
Membership fees paid to SCI Canada	26,148	26,148

SCIO provides office space at no cost to the Foundation.

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

A member of management of ONF resides on the board of SCIO.

SCIO is a member of SCI Canada Federation and must abide the by-laws set out by them.

10. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2020 Net Book Value</u>	<u>2019 Net Book Value</u>
Leasehold improvements	\$ 250,737	\$ 167,849	\$ 82,888	\$ 94,912
Office equipment	261,878	218,299	43,579	46,715
Computer equipment	239,386	202,513	36,873	50,249
Computer software	<u>26,309</u>	<u>26,309</u>	<u>-</u>	<u>(9)</u>
	<u>\$ 778,310</u>	<u>\$ 614,970</u>	<u>\$ 163,340</u>	<u>\$ 191,867</u>

11. Operating line of credit

SCIO 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 SCIO. The line of credit was not in use at March 31, 2020 or March 31, 2019.

Spinal Cord Injury Ontario

Notes to the Financial Statements

March 31, 2020

12. 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 and updated annually.

13. 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 SCIO will encounter difficulty in meeting the obligations associated with its financial liabilities. SCIO is exposed to this risk mainly in respect of its accounts payable. SCIO reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay trade creditors.

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. SCIO's main credit risks relate to its accounts receivable and amounts due from Ontario Paraplegic Foundation.

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

14. Discontinued operations

During the year SCIO transferred the Attendant Outreach Program ("AS program") to March of Dimes Canada (MODC). The AS program was transferred as, over the previous 3-4 years, it became increasingly difficult for SCIO to manage the operations of the AS program. There was difficulty in recruiting and retaining enough qualified staff to provide the hours of service to clients. This resulted in outsourcing some service hours to third-party providers. In addition, as government funding had remained essentially flat for 5+ years, SCIO was not able to cover the full cost of running the program from the government funding agreement and thus, had to use other revenue sources to cover expenses. In September 2019, the Board approved the transition of the AS program (including clients and attendant staff and related government funding) to MODC on April 1, 2020.

SCIO recognized a loss on the AS program in the amount of \$219,783 (2019 - \$110,352) which is included in statement of operations for the year. Included in the net loss on discontinued operations is \$4,324,789 (2019 - \$4,366,499) of revenue and \$4,544,572 (2019 - \$4,476,851) from operations prior to the transfer of the AS program. The majority of the revenue comprises funding received from grants totalling \$4,269,451 (2019 - \$4,291,521) and donations and other public support totalling \$3,948 (2019 - \$6,824).

Spinal Cord Injury Ontario

Notes to the Financial Statements

March 31, 2020

14. Discontinued operations (continued)

As at March 31, related assets and liabilities held for settlement were as follows:

	<u>2020</u>	<u>2019</u>
Current Assets		
Grants receivable	\$ -	\$ 28,012
Other receivables (fee for service)	7,250	8,479
Prepaid expenses	<u>-</u>	<u>22,978</u>
Assets related to discontinued operations	<u>\$ 7,250</u>	<u>\$ 59,469</u>
Liabilities		
Accounts payable	\$ 16,463	\$ 5,519
Accrued liabilities	5,269	-
Accrued salaries and wages	435,917	128,782
Accrued vacation	24,945	24,819
Other payables	26,402	127,329
Deferred capital contributions	<u>-</u>	<u>17,814</u>
Liabilities related to discontinued operations	<u>\$ 508,996</u>	<u>\$ 304,263</u>

15. COVID-19

Since January 1, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations and businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

Based on the nature of its operations and net assets, SCIO has determined that these events did not have a significant financial impact on its financial position or operations at March 31, 2020. Going forward, SCIO believes that the most significant impact on operations will be related to donations and public support. SCIO is monitoring this activity closely and will adjust operations as appropriate.

Spinal Cord Injury Ontario

Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

	Direct costs	Allocated Costs			Total	
		Salaries and Benefits	Purchased Services*	Office		Other
2020						
Programs and Services						
Regional services	\$ 1,861,675	\$ 264,948	\$ 79,694	\$ 35,976	\$ 30,648	\$ 2,272,941
Employment services	512,606	18,605	15,847	16,365	7,582	571,005
Peer support services	440,348	119,747	20,766	14,268	9,372	604,501
Communications	413,792	4,056	3,700	8,087	1,816	431,451
Information services	372,392	9,787	8,403	10,516	4,018	405,116
Member services, Advocacy	261,730	2,198	2,079	5,010	1,048	272,065
Research and partnerships	101,153	-	-	-	-	101,153
	<u>3,963,696</u>	<u>419,341</u>	<u>130,489</u>	<u>90,222</u>	<u>54,484</u>	<u>4,658,232</u>
Support						
Administration	357,883	-	-	-	-	357,883
Resource development**	543,107	9,131	8,142	16,603	3,923	580,906
SCI Canada	26,148	-	-	-	-	26,148
	<u>927,138</u>	<u>9,131</u>	<u>8,142</u>	<u>16,603</u>	<u>3,923</u>	<u>964,937</u>
Total expenses before discontinued operations	<u>4,890,834</u>	<u>428,472</u>	<u>138,631</u>	<u>106,825</u>	<u>58,407</u>	<u>5,623,169</u>
Discontinued operations	<u>4,533,620</u>	<u>3,905</u>	<u>2,981</u>	<u>2,827</u>	<u>1,239</u>	<u>4,544,572</u>
	<u>\$ 9,424,454</u>	<u>\$ 432,377</u>	<u>\$ 141,612</u>	<u>\$ 109,652</u>	<u>\$ 59,646</u>	<u>\$ 10,167,741</u>
2019	\$ <u>9,515,033</u>	\$ <u>368,338</u>	\$ <u>129,670</u>	\$ <u>110,650</u>	\$ <u>43,604</u>	\$ <u>10,167,295</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 4.

Spinal Cord Injury Ontario

Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

	Direct costs	Allocated Costs			Other	Total
		Salaries and Benefits	Purchased Services*	Office		
2019						
Programs and Services						
Regional services	\$ 1,945,919	\$ 270,992	\$ 69,263	\$ 43,137	\$ 23,710	\$ 2,353,021
Employment services	528,936	21,006	15,780	19,676	6,608	592,006
Peer support services	390,232	57,880	14,440	9,750	5,088	477,390
Communications	423,298	916	2,238	2,978	530	429,960
Member services, Advocacy	262,679	824	2,079	3,404	554	269,540
Information services	239,442	9,157	7,530	8,807	2,913	267,849
OCE Project	262,046	-	-	-	-	262,046
Research and partnerships	-	-	-	-	-	-
	<u>4,052,552</u>	<u>360,775</u>	<u>111,330</u>	<u>87,752</u>	<u>39,403</u>	<u>4,651,812</u>
Support						
Administration	499,496	-	-	-	-	499,496
Resource development**	473,041	5,001	12,495	19,237	3,214	512,988
SCI Canada	26,148	-	-	-	-	26,148
	<u>998,685</u>	<u>5,001</u>	<u>12,495</u>	<u>19,237</u>	<u>3,214</u>	<u>1,038,632</u>
Total expenses before discontinued operations	<u>5,051,237</u>	<u>365,776</u>	<u>123,825</u>	<u>106,989</u>	<u>42,617</u>	<u>5,690,444</u>
Discontinued operations	<u>4,463,796</u>	<u>2,562</u>	<u>5,845</u>	<u>3,661</u>	<u>987</u>	<u>4,476,851</u>
	<u>\$ 9,515,033</u>	<u>\$ 368,338</u>	<u>\$ 129,670</u>	<u>\$ 110,650</u>	<u>\$ 43,604</u>	<u>\$ 10,167,295</u>
2018	<u>\$ 9,475,761</u>	<u>\$ 264,753</u>	<u>\$ 208,058</u>	<u>\$ 139,707</u>	<u>\$ 35,511</u>	<u>\$ 10,123,790</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 4.