

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

THE ELIZABETH FRY SOCIETY OF OTTAWA
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YEAR ENDED MARCH 31, 2020

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INDEPENDENT AUDITORS' REPORT

To the Members of:
The Elizabeth Fry Society of Ottawa

Qualified Opinion

We have audited the financial statements of The Elizabeth Fry Society of Ottawa, which comprise the statement of financial position as at March 31, 2020, and the statement of operations, statement of changes in net assets and cash flows statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of The Elizabeth Fry Society of Ottawa as at March 31, 2020, and the results of its operations and 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 not-for-profit organizations, The Elizabeth Fry Society of Ottawa derives revenue from fundraising and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of The Elizabeth Fry Society of Ottawa. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising or donation revenue, excess of revenues over expenses, cash flows from operations and net assets for both March 31, 2020 and the previous year.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our 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 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 audit opinion.

Responsibilities of Management and Those Charged with Governance 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 relating 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.

Frouin Group Professional Corporation
Chartered Professional Accountants

30 Colonnade Road, Unit 228, Ottawa, ON, K2E 7J6

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Auditors' Responsibilities for the Audit of 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 auditors' 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 audit 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 controls.
- 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 auditors' 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 auditors' report. However, future events or conditions may cause the Entity 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 matter 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.



Frouin Group Professional Corporation
Ottawa, Ontario
July 6, 2020

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario


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THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020

	2020	2019 Restated (Note 11)
CURRENT ASSETS		
Cash	\$ 308,009	\$ 252,380
Short term investments (Notes 2c and 4)	255,129	250,707
Accounts receivable	62,575	149,483
HST receivable	22,634	18,818
Prepaid expenses	<u>9,514</u>	<u>10,208</u>
	657,861	681,596
CAPITAL ASSETS (Notes 2d and 5)	<u>34,340</u>	<u>14,873</u>
	<u>\$ 692,201</u>	<u>\$ 696,469</u>
CURRENT LIABILITIES		
Accounts payable	\$ 105,318	\$ 75,941
Deferred capital contributions (Note 7)	26,088	9,820
Deferred revenue (Note 6)	<u>94,535</u>	<u>25,170</u>
	<u>225,941</u>	<u>110,931</u>
NET ASSETS		
Invested in capital assets	34,340	14,873
Internally-restricted for future JFN relocation	135,773	135,773
Unrestricted	<u>296,147</u>	<u>434,892</u>
	<u>466,260</u>	<u>585,538</u>
	<u>\$ 692,201</u>	<u>\$ 696,469</u>

APPROVED ON BEHALF OF THE BOARD:

Director



Director



(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019 Restated (Note 11)
INVESTED IN CAPITAL ASSETS		
Balance - beginning of year	\$ 14,873	\$ 23,033
Purchase of capital assets	30,274	0
Amortization	<u>(10,807)</u>	<u>(8,160)</u>
Balance - end of year	<u>\$ 34,340</u>	<u>\$ 14,873</u>
 INTERNALLY- RESTRICTED FOR FUTURE JFN RELOCATION		
Balance - beginning and end of year	<u>\$ 135,773</u>	<u>\$ 135,773</u>
 UNRESTRICTED NET ASSETS		
Balance - beginning of year	\$ 434,892	\$ 385,830
Excess of revenue for the year	(119,278)	40,902
Amortization	10,807	8,160
Purchase of capital assets	<u>(30,274)</u>	<u>0</u>
Balance - end of year	<u>\$ 296,147</u>	<u>\$ 434,892</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUES		
Government Contributions		
Correctional Service Canada	\$ 397,953	\$ 419,948
Correctional Service Canada - In-reach program	8,992	5,172
Ontario Ministry of Community Safety and Correctional Services	154,484	121,364
Ontario Ministry of Children and Youth Services	76,520	60,000
Ontario Ministry of the Attorney General	370,276	513,408
City of Ottawa	276,536	259,370
Service Canada	13,036	7,499
Other grants and contributions		
United Way of Ottawa	81,037	107,429
United Way of Simcoe County	60,000	55,339
Boys and Girls Club	6,790	6,195
Children's Aid Society of Ottawa	0	60
Community Foundation Ottawa	12,500	5,983
Law Foundation of Ontario	0	8,170
Fundraising and donations	47,130	39,420
Rental income from residents	29,084	29,874
Investment income	4,535	5,882
Other	52,544	22,578
	<u>1,775,823</u>	<u>1,667,691</u>
EXPENDITURES		
Salaries and benefits	1,347,304	1,225,611
Repairs and maintenance	9,245	10,976
Professional development	8,423	11,923
Insurance	12,025	11,644
Rent	84,867	89,781
Travel, meetings and conferences	28,683	29,940
Group programs	244,268	71,762
Household supplies	30,144	27,252
Office and general	54,995	57,206
Membership fees and subscriptions	4,713	5,986
Professional fees	59,501	62,400
Amortization	10,806	8,160
Contractors	127	14,148
	<u>1,758,933</u>	<u>1,626,789</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR FOR OPERATIONS	16,890	40,902
Contribution to Community Foundation Ottawa	<u>(136,168)</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (119,278)</u>	<u>\$ 40,902</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
CASH FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ (119,278)	\$ 40,902
Amortization of capital assets	10,806	8,160
Net change in:		
Accounts receivable	83,092	(9,989)
Prepaid expenses	694	1,636
Accounts payable	29,377	31,085
Deferred revenue	<u>85,633</u>	<u>(4,246)</u>
	<u>90,324</u>	<u>67,548</u>
CASH FROM INVESTING ACTIVITIES		
Net purchases of marketable securities	<u>(4,421)</u>	<u>(102,898)</u>
NET INCREASE (DECREASE) IN CASH	55,629	(35,350)
Cash at the beginning of the year	<u>252,380</u>	<u>287,730</u>
CASH, END OF THE YEAR	\$ <u>308,009</u>	\$ <u>252,380</u>
REPRESENTED BY:		
Cash	<u>\$ 308,009</u>	<u>\$ 252,380</u>

(See accompanying Notes to Financial Statements)

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THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

1. PURPOSE OF THE ORGANIZATION

The Elizabeth Fry Society of Ottawa (the Society) offers assistance to women who are, or may be, at risk of coming into conflict with the law. The Society offers programs and services to provide women with confidential and supportive living and learning environments.

The Society is incorporated under Part II of the Canada Corporations Act as a not-for-profit corporation without share capital and is registered as a charity under the Income Tax Act, and as such, is not subject to income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Revenue recognition

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

b) Internally-restricted net assets

During the 2011 year, the Board approved that previous funds internally-restricted for training and education activities be transferred to an internally-restricted fund for the cost of acquisition of a new JFN facility.

c) Short-term investments

Short-term investments are recorded at fair value at each reporting date, with gains and losses, both realized and unrealized, recognized in the statement of revenue and expenditures.

d) Capital assets

Capital assets are recorded at cost, and the half-year rule applies in the first year that the asset is purchased. Amortization is provided on the straight-line basis as follows:

Furniture & equipment	5 years
Leasehold improvements	5 years
Vehicles	30%

e) Donated services

Volunteers may donate their services throughout the year to assist the Society in carrying out its activities. Because the value of these activities is not readily determinable on an objective basis of financial measurement, no amount has been reflected in the financial statements.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Estimates and assumptions

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount 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 reporting period. Actual results may differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period they become known.

g) Financial instruments

The Society's financial assets and financial liabilities are recorded at fair market value. Changes in fair value, both realized and unrealized, are recognized in the statement of revenue and expenses.

h) Allocation of expenses

The Society engages in programs consistent with its organizational mission. The costs of each program include the costs of personnel, premises and other expenses that are directly related to providing the program.

The Society incurs fundraising and administration expenses that are common to each of its programs - including fundraising expenses, corporate governance, general management and general support. These expenses are allocated to each program area on an appropriate basis and consistently each year.

i) United Way of Ottawa funding

The Society is a member of, and receives funding from, the United Way of Ottawa. Under their arrangement, any deficit for the year may be received or any surplus may be required to be repaid.

As potential adjustments to annual funding are not known until financial statements are prepared, any such amounts are reflected as adjustments to revenue in the year which they are determined.

3. FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of cash, short-term investments, accounts receivable and accounts payable approximate their fair value due to the relatively short periods to maturity of the instruments. It is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments.

4. SHORT-TERM INVESTMENTS

Short-term investments are valued at fair value and consist of two cashable guaranteed investment certificates, money market funds and common stocks, in a mix of approximately 65%, 30% and 5% respectively. Interest rates on the GICs are 2.24% and 2.01%.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2020 Net	2019 Net
Furniture and equipment - E-fry	\$58,205	\$(36,921)	\$21,284	\$0
Furniture and equipment - JF Norwood House	26,686	(25,083)	1,603	3,589
Leasehold improvements	42,464	(31,011)	11,453	11,284
	<u>\$127,355</u>	<u>\$(93,015)</u>	<u>\$34,340</u>	<u>\$14,873</u>

6. DEFERRED REVENUE

	2020	2019
Balance, beginning of year	<u>\$25,170</u>	\$24,399
Add: contributions received during the year	404,503	208,205
Less: contributions recognized as revenue in the year	(335,138)	(207,434)
	<u>\$94,535</u>	<u>\$25,170</u>

These amounts represent funding received for projects that are expected to begin or continue during the 2020-2021 fiscal year.

	2020	2019
General Synod of the Anglican Church of Canada	<u>\$6,352</u>	\$6,352
City of Ottawa Housing Support	2,200	433
Community Foundation of Ottawa - Community Project Funding	0	12,500
Other	500	500
Shoppers Drug Mart	4,001	4,001
John Howard Society	0	1,384
MCCSS	6,391	0
Ontario Trillium Foundation - Family Space	41,693	0
Kiwanis - Family Space	13,262	0
Telus	17,560	0
City of Ottawa - HBCM	2,576	0
	<u>\$94,535</u>	<u>\$25,170</u>

7. DEFERRED CAPITAL CONTRIBUTIONS

	2020	2019
Deferred capital contributions, beginning of year	<u>\$9,820</u>	\$14,837
Add: Capital contributions received	24,048	0
Less: Amortization to revenue	(7,780)	(5,017)
Deferred capital contributions, end of year	<u>\$26,088</u>	<u>\$9,820</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020

8. COMMITMENTS AND GUARANTEES

a) Commitments

The Society renewed their property lease agreement on October 2019. The annual payment is approximately \$58,105 per year. However, it should be noted that the lease may be terminated with 90 days notice.

The Society has various office equipment leases. The minimum lease payments under these leases are as follows:

2019-2020	\$ 2,375.22
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The Society has entered into a lease agreement pertaining to the new Bail House Project on an ongoing basis, with termination available with 6 months' notice. Monthly payments resulting from this agreement are \$2,100.

b) Guarantees

In the normal course of business, the Society has entered into lease transactions for premises and office equipment. It is common in such commercial lease transactions for the Society, as the lessee, to agree to indemnify the lessor for liabilities that may arise from the use of the leased assets. The maximum amount potentially payable under the foregoing indemnities cannot be reasonably estimated. The Society has liability insurance that relates to the indemnifications described above.

9. FINANCIAL RISK MANAGEMENT POLICY

Currency risk

The Society's functional currency is the Canadian dollar. The Society does not enter into foreign currency transactions and does not use foreign exchange forward contracts.

Interest rate risk

The Society is exposed to interest rate risk with regard to its cash and short-term investments. The Society has no interest-bearing liability. Fluctuations in market rates of interest on cash do not have a significant impact on the Society's results of operations. Balanced mutual fund units are not exposed to significant interest rate risk due to their limited exposure to long-term securities.

10. CITY OF OTTAWA - HOUSING SUPPORT PROGRAM

The Society entered into a contribution agreement with the City of Ottawa whereby funding of \$91,158 (\$72,231 in 2018-19) has been provided for the Housing Support Program project and \$2,200 (2018 - \$434) has been deferred to the next fiscal year. The project is subject to the terms and conditions of the agreement.

11. PRIOR PERIOD ADJUSTMENT

There was a transfer of \$30,000 completed in the 2019 year from Unrestricted Net Assets to Internally-restricted for future JFN Relocation. This transfer was completed in error and has now been reversed.

FROUIN GROUP

AUDITORS' COMMENTS ON SUPPLEMENTARY FINANCIAL INFORMATION

To the Members of:
The Elizabeth Fry Society of Ottawa

The audited financial statements of The Elizabeth Fry Society of Ottawa as at March 31, 2020 and our report thereon dated July 6, 2020 are presented in the preceding section of this annual report. The financial information presented hereinafter was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the financial statements and, in our opinion, it is fairly presented in all material respects in relation to the financial statements taken as a whole.



Frouin Group Professional Corporation
Ottawa, Ontario
July 6, 2020

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

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THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOUSING SUPPORT FUNDING
SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUE		
City of Ottawa contributions - CHPI	\$ <u>91,392</u>	\$ <u>78,996</u>
EXPENSES		
Salaries and benefits	68,983	61,093
Benefits	1,112	1,549
Program	12,083	5,810
Rent	4,059	4,059
Administration	4,313	5,433
Audit	941	883
Contractors	<u>0</u>	<u>177</u>
	<u>91,491</u>	<u>79,004</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>(99)</u>	\$ <u>(8)</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOME FOR GOOD FUNDING
SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUE		
City of Ottawa contributions - HFG	\$ <u>66,632</u>	\$ <u>67,500</u>
EXPENSES		
Salaries	40,755	39,532
Benefits	871	1,383
Program	19,660	17,834
Rent	1,000	1,000
Administration	4,342	7,749
Audit	<u>751</u>	<u>497</u>
	<u>66,628</u>	<u>67,498</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>4</u>	\$ <u>2</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA

MCYS YOUTH INTEGRATION WORKER

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUE		
Ontario Ministry of Children and Youth Services contributions	\$ <u>76,520</u>	\$ <u>60,000</u>
EXPENSES		
Program salaries and benefits	57,980	52,355
Travel	2,158	2,766
Staff training	750	551
Program expenses	13,832	919
Advertising and promotion	0	100
Building accommodation	1,800	2,250
Office	<u>0</u>	<u>1,059</u>
	<u>76,520</u>	<u>60,000</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 0</u>	<u>\$ 0</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
MINISTRY OF COMMUNITY SAFETY AND CORRECTIONAL SERVICES - OCDC

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUE		
Ministry of Community Safety and Correctional Services contributions	\$ <u>50,059</u>	\$ <u>48,018</u>
EXPENSES		
Salaries and benefits	46,059	44,018
Telephone	<u>4,000</u>	<u>4,000</u>
	<u>50,059</u>	<u>48,018</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
MINISTRY OF COMMUNITY SAFETY AND CORRECTIONAL SERVICES - JFN

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
REVENUE		
Ministry of Community Safety and Correctional services contributions	\$ <u>94,588</u>	\$ <u>63,509</u>
EXPENSES		
Salaries and benefits	73,535	45,983
Program	6,858	7,249
Audit	205	254
Equipment and furnishing	3,328	2,922
Transportation	0	86
Relocation	2,244	0
Legal	268	2,127
Telephone and pager	770	865
Program service - provincial allowance	<u>755</u>	<u>300</u>
	<u>87,963</u>	<u>59,786</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>6,625</u>	\$ <u>3,723</u>

FROUIN GROUP

REVIEW ENGAGEMENT REPORT

To the Members of
the Attorney General:

We have reviewed the schedules of revenues and expense of the Direct Accountability Program and the Bail Verification and Supervision Program for the year ended March 31, 2020. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the organization.

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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying schedules of revenues and expense based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of schedules of revenues and expense in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these schedules of revenues and expense.



Frouin Group Professional Corporation
Ottawa, Ontario
July 6, 2020

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

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Chartered Professional Accountants
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THE ELIZABETH FRY SOCIETY OF OTTAWA

**MINISTRY OF ATTORNEY GENERAL
DIRECT ACCOUNTABILITY PROGRAM**

**SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020**

	Budget	2020	Difference	2019 Restated (Note 1)
REVENUE				
Ministry of Attorney General Contributions	\$ <u>166,000</u>	\$ <u>166,000</u>	\$ <u>0</u>	\$ <u>152,000</u>
EXPENSES				
Salaries and benefits	127,765	126,873	892	113,483
Rent	2,000	2,000	0	2,750
Insurance	2,500	2,500	0	2,500
Administration	15,200	15,200	0	13,590
Audit	1,751	1,751	0	1,500
Office expense	0	0	0	5,780
Program supplies and equipment	10,100	11,079	(979)	2,370
Staff expenses	6,684	6,597	87	1,400
Telephone	0	0	0	500
FCA	0	0	0	183
Program costs	0	0	0	923
Staff travel	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,020</u>
	<u>166,000</u>	<u>166,000</u>	<u>0</u>	<u>151,999</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1</u>

Note 1: In the prior year, separate schedules of revenue and expenses for the the Direct Accountability Program, Direct Accountability Program - L'Original, and Community Justice Worker Program were presented. In the current year, these have been combined to reflect the updated contract. The comparatives reflect the combination of those three statements.

THE ELIZABETH FRY SOCIETY OF OTTAWA
MINISTRY OF ATTORNEY GENERAL
BAIL VERIFICATION AND SUPERVISION PROGRAM

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2020

	Budget	2020	Difference	2019
REVENUE				
Ministry of Attorney General contributions	\$ 370,276	\$ 370,276	\$ 0	\$ 361,408
EXPENSES				
Salaries and benefits	283,843	285,853	(2,010)	279,816
Insurance	3,088	3,088	0	2,910
Administration	33,396	33,396	0	32,855
Audit	515	515	0	497
Other operating expenses	4,017	6,310	(2,293)	22,545
Program supplies and equipment	37,429	32,602	4,827	13,531
Staff and client travel	5,670	5,395	275	5,504
Staff training	2,318	3,117	(799)	3,750
	<u>370,276</u>	<u>370,276</u>	<u>0</u>	<u>361,408</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>