

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

THE ELIZABETH FRY SOCIETY OF OTTAWA

INDEX TO THE AUDITED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2022

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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, 2022, 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, 2022, 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, 2022 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.

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 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.



Frouin Group Professional Corporation
Ottawa, Ontario
June 24, 2022

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

FROUIN
GROUP

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2022

	2022	2021
CURRENT ASSETS		
Cash	\$ 680,204	\$ 649,539
Short term investments (Notes 2c and 4)	670,970	662,935
Accounts receivable	169,990	46,999
HST receivable	35,793	16,802
Prepaid expenses	<u>21,375</u>	<u>8,637</u>
	1,578,332	1,384,912
CAPITAL ASSETS (Notes 2d and 5)	<u>392,019</u>	<u>87,387</u>
	<u>\$ 1,970,351</u>	<u>\$ 1,472,299</u>
CURRENT LIABILITIES		
Accounts payable	\$ 183,595	\$ 101,143
Deferred capital contributions (Note 7)	433,671	145,193
Deferred revenue (Note 6)	<u>202,844</u>	<u>345,642</u>
	<u>820,110</u>	<u>591,978</u>
NET ASSETS		
Invested in capital assets	392,019	87,387
Internally-restricted for future JFN relocation	114,273	122,623
Unrestricted	<u>643,949</u>	<u>670,311</u>
	<u>1,150,241</u>	<u>880,321</u>
	<u>\$ 1,970,351</u>	<u>\$ 1,472,299</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, 2022

	2022	2021
INVESTED IN CAPITAL ASSETS		
Balance - beginning of year	\$ 87,387	\$ 34,340
Purchase of capital assets	325,282	72,248
Amortization	<u>(20,650)</u>	<u>(19,201)</u>
Balance - end of year	<u>\$ 392,019</u>	<u>\$ 87,387</u>
 INTERNALLY- RESTRICTED FOR FUTURE JFN RELOCATION		
Balance - beginning of year	\$ 122,623	\$ 135,773
Transfer to unrestricted net assets	<u>(8,350)</u>	<u>(13,150)</u>
Balance - beginning and end of year	<u>\$ 114,273</u>	<u>\$ 122,623</u>
 UNRESTRICTED NET ASSETS		
Balance - beginning of year	\$ 670,311	\$ 296,147
Excess of revenue over expenses for the year	269,920	414,061
Amortization	20,650	19,201
Transfer from internally-restricted for future JFN relocation	8,350	13,150
Purchase of capital assets	<u>(325,282)</u>	<u>(72,248)</u>
Balance - end of year	<u>\$ 643,949</u>	<u>\$ 670,311</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUES		
Government Contributions		
Correctional Service Canada	\$ 314,287	\$ 286,670
Ministry of the Attorney General - DAP	154,060	166,000
Ministry of the Solicitor General - Ontario	94,015	115,673
Ministry of Children, Community and Social Services	60,000	35,485
Ministry of the Attorney General - Ontario	373,415	373,415
City of Ottawa	428,293	337,913
Ontario Trillium Foundation	157,718	81,081
Other grants and contributions		
United Way Eastern Ontario	85,561	93,851
United Way Simcoe County	70,000	70,000
Boys and Girls Club	1,960	2,520
Ottawa Community Foundation	4,400	584
John Howard Society of Ottawa	83,120	82,726
Bronson Centre - Bronson Rise	120,066	35,807
Fundraising and donations	55,020	52,518
Rental income from residents	12,598	21,983
Investment income	7,768	9,115
Government subsidies	240,232	514,276
Other	174,727	62,184
	<u>2,437,240</u>	<u>2,341,801</u>
EXPENDITURES		
Salaries and benefits	1,595,705	1,448,837
Repairs and maintenance	11,331	11,758
Professional development	5,985	13,683
Insurance	13,065	12,951
Rent	138,275	112,701
Travel, meetings and conferences	13,154	13,283
Group programs	167,042	137,675
Household supplies	53,937	38,312
Office and general	59,127	69,860
Membership fees and subscriptions	2,663	3,485
Professional fees	72,941	45,994
Amortization	20,650	19,201
Contractors	13,445	0
	<u>2,167,320</u>	<u>1,927,740</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 269,920</u>	<u>\$ 414,061</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
CASH FROM OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	\$ 269,920	\$ 414,061
Amortization of capital assets	20,650	19,201
Net change in:		
Accounts receivable	(141,982)	21,408
Prepaid expenses	(12,738)	877
Accounts payable	82,452	(4,174)
Deferred revenue	<u>145,680</u>	<u>370,212</u>
	<u>363,982</u>	<u>821,585</u>
CASH FROM INVESTING ACTIVITIES		
Net purchases of marketable securities	(8,035)	(407,806)
Purchase of capital assets	<u>(325,282)</u>	<u>(72,249)</u>
	<u>(333,317)</u>	<u>(480,055)</u>
NET INCREASE IN CASH	30,665	341,530
Cash at the beginning of the year	<u>649,539</u>	<u>308,009</u>
CASH, END OF THE YEAR	\$ <u>680,204</u>	\$ <u>649,539</u>
REPRESENTED BY:		
Cash	\$ <u>680,204</u>	\$ <u>649,539</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

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. Contributions received for the purchase of capital assets are deferred and amortized into revenue on the same basis as amortization of the related assets.

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

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.

f) 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.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) 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.

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, mutual funds and common stocks, in a mix of approximately 35.5%, 1.5%, 60.4% and 2.6% respectively. Interest rates on the GICs range from .66% to 1.70%.

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2022 Net	2021 Net
Furniture and equipment - E-fry	\$58,205	\$(46,493)	\$11,712	\$16,499
Furniture and equipment - JF Norwood House	26,686	(26,686)	0	0
Leasehold improvements	439,994	(59,687)	380,307	70,888
	<u>\$524,885</u>	<u>\$(132,866)</u>	<u>\$392,019</u>	<u>\$87,387</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

6. DEFERRED REVENUE

	2022	2021
Balance, beginning of year	\$345,642	\$94,535
Add: contributions received during the year	606,625	669,066
Less: adjustment to accounts payable for amounts to be repaid	(17,560)	0
Less: contributions recognized as revenue in the year	(731,863)	(417,959)
	<u>\$202,844</u>	<u>\$345,642</u>

These amounts represent funding received for projects that are expected to begin or continue during the 2022-2023 fiscal year.

	2022	2021
General Synod of the Anglican Church of Canada	\$6,352	\$6,352
City of Ottawa Housing Support	433	433
City of Ottawa - SSRF	0	42,730
United Way	0	28,471
Ottawa Community Foundation - Gateway	22,465	25,000
Ottawa Community Foundation - Digital Stabilization	10,885	0
Canadian Women's Foundation	9,532	0
Bronson Centre - Bronson Rise	16,000	3,263
Ministry of Children, Community and Social Services	0	13,052
City of Ottawa - Mental Health Support	25,000	0
Ontario Trillium Foundation - Building Resilience	0	69,894
Ontario Trillium Foundation - Parenting Program	102,177	76,919
Other	0	400
Elizabeth Fry Society, Toronto Branch	0	21,568
United Way Greater Simcoe-County	0	40,000
Telus	0	17,560
The Royal Ottawa - HSJCC	10,000	0
	<u>\$202,844</u>	<u>\$345,242</u>

7. DEFERRED CAPITAL CONTRIBUTIONS

	2022	2021
Deferred capital contributions, beginning of year	\$145,193	\$26,088
Add: Capital contributions received	304,747	129,251
Less: Amortization to revenue	(16,269)	(10,146)
Deferred capital contributions, end of year	<u>\$433,671</u>	<u>\$145,193</u>

Relates to funding contributed towards the purchase of capital assets, renovations and leasehold improvements. Deferred contributions are amortized into revenue on the same basis as amortization of the related asset.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

8 COMMITMENTS AND GUARANTEES

a) Commitments

The Society renewed their property lease agreement on October 2021, which included and increase for additional space. The annual payment is approximately \$101,259 per year. However, it should be noted that the lease may be terminated with 90 days notice.

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 \$2,175.

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 \$91,011 (\$85,859 in 2020-21) has been provided for the Housing Support Program project. The project is subject to the terms and conditions of the agreement.

**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, 2022 and our report thereon dated June 24, 2022 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.

A handwritten signature in blue ink that reads "Frouin Group".

Frouin Group Professional Corporation
Ottawa, Ontario
June 24, 2022

A large, light blue watermark of a compass rose is visible in the bottom left corner of the page. It features a circular scale with degree markings (0, 20, 40, 60, 80, 100, 120, 140, 160, 180, 200, 220, 240, 260, 280, 300, 320, 340, 360) and a stylized "F" logo in the center.

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

Frouin Group Professional Corporation

Chartered Professional Accountants

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

Tel: 613-230-1022 Fax: 613-230-2954

E-mail: info@frouin.com Web: www.frouin.com

THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOUSING SUPPORT FUNDING
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
City of Ottawa contributions - CHPI	\$ <u>91,011</u>	\$ <u>88,271</u>
EXPENSES		
Salaries and benefits	71,443	67,162
Benefits	1,152	938
Program	11,368	13,389
Rent	1,808	1,808
Administration	4,158	4,140
Audit	<u>1,082</u>	<u>834</u>
	<u>91,011</u>	<u>88,271</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	<u>\$ 0</u>	<u>\$ 0</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOME FOR GOOD FUNDING
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
John Howard Society	\$ 83,120	\$ 82,726
City of Ottawa contributions - HFG	<u>0</u>	<u>2,576</u>
	<u>83,120</u>	<u>85,302</u>
EXPENSES		
Salaries	59,131	57,881
Benefits	785	785
Program	14,804	18,614
Rent	2,000	1,070
Administration	<u>6,400</u>	<u>6,952</u>
	<u>83,120</u>	<u>85,302</u>
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR	<u>\$ 0</u>	<u>\$ 0</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
MINISTRY OF CHILDREN, COMMUNITY, AND SOCIAL SERVICES
MCCSS YOUTH INTEGRATION WORKER

SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Ministry of Children, Community and Social Services contributions	\$ <u>60,000</u>	\$ <u>35,485</u>
EXPENSES		
Professional fees	509	0
Program salaries and benefits	53,720	29,855
Travel	184	0
Staff training	450	190
Program expenses	861	970
Advertising and promotion	253	330
Building accommodation	1,800	1,800
Office	<u>2,732</u>	<u>2,340</u>
	<u>60,000</u>	<u>35,485</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

THE ELIZABETH FRY SOCIETY OF OTTAWA

MINISTRY OF SOLICITOR GENERAL - ONTARIO - OCDC

SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Ministry of Solicitor General - Ontario - contributions	\$ <u>53,098</u>	\$ <u>41,655</u>
EXPENSES		
Salaries and benefits	49,098	37,655
Telephone	<u>4,000</u>	<u>4,000</u>
	<u>53,098</u>	<u>41,655</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 SOLICITOR GENERAL - ONTARIO - JFN

SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
REVENUE		
Ministry of Solicitor General - Ontario - contributions	\$ <u>31,080</u>	\$ <u>64,181</u>
EXPENSES		
Salaries and benefits	28,246	69,492
Program	3,123	6,863
Audit	142	287
Equipment and furnishing	1,016	2,156
Transportation	0	18
Relocation	0	3,422
Legal	514	0
Telephone and pager	<u>359</u>	<u>737</u>
	<u>33,400</u>	<u>82,975</u>
DEFICIENCY OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>(2,320)</u>	\$ <u>(18,794)</u>

REVIEW ENGAGEMENT REPORT

To the Ministry 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, 2022. 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.

A handwritten signature in black ink that reads "Frouin Group".

Frouin Group Professional Corporation
Ottawa, Ontario
June 24, 2022

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

Chartered Professional Accountants

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

Tel: 613-230-1022 Fax: 613-230-2954

E-mail: info@frouin.com Web: www.frouin.com

THE ELIZABETH FRY SOCIETY OF OTTAWA

**MINISTRY OF THE ATTORNEY GENERAL
DIRECT ACCOUNTABILITY PROGRAM**

**SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022**

	<u>Budget</u>	<u>2022</u>	<u>Difference</u>	<u>2021</u>
REVENUE				
Ministry of the Attorney General Contributions	\$ <u>166,000</u>	\$ <u>154,060</u>	\$ <u>11,940</u>	\$ <u>166,000</u>
EXPENSES				
Salaries and benefits	127,765	121,228	6,537	126,873
Rent	2,000	2,000	0	2,000
Insurance	2,500	2,500	0	2,500
Administration	15,200	15,200	0	15,200
Audit	1,751	1,751	0	1,751
Program supplies and equipment	10,100	10,100	0	11,079
Staff expenses	<u>6,684</u>	<u>1,281</u>	<u>5,403</u>	<u>6,597</u>
	<u>166,000</u>	<u>154,060</u>	<u>11,940</u>	<u>166,000</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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

SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2022

	Budget	2022	Difference	2021
REVENUE				
Ministry of the Attorney General contributions	\$ <u>373,415</u>	\$ <u>373,415</u>	\$ <u>0</u>	\$ <u>373,415</u>
EXPENSES				
Salaries and benefits	299,763	299,763	0	295,956
Insurance	3,276	3,276	0	3,180
Administration	33,898	33,898	0	37,530
Audit	546	546	0	530
Furniture and fixture	2,278	2,400	(122)	0
Equipment - household	1,704	1,234	470	4,291
Postage	288	90	198	118
Utilities: Fuel/Hydro/Water/Phone	13,469	11,801	1,668	13,424
Other operating expenses	4,262	8,280	(4,018)	4,138
Program supplies and equipment	7,010	9,265	(2,255)	8,606
Staff and client travel	2,500	742	1,758	430
Staff training	0	0	0	1,901
Other program costs	0	0	0	2,500
Legal	1,093	1,792	(699)	811
PPE	3,000	0	3,000	0
Bank charges	328	328	0	0
	<u>373,415</u>	<u>373,415</u>	<u>0</u>	<u>373,415</u>
DEFICIENCY OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ <u>0</u></u>	<u>\$ <u>0</u></u>	<u>\$ <u>0</u></u>	<u>\$ <u>0</u></u>