

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

THE ELIZABETH FRY SOCIETY OF OTTAWA
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YEAR ENDED MARCH 31, 2021

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FROUIN GROUP

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

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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 16, 2021

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, 2021

	2021	2020
CURRENT ASSETS		
Cash	\$ 649,539	\$ 308,009
Short term investments (Notes 2c and 4)	662,935	255,129
Accounts receivable	46,999	62,575
HST receivable	16,802	22,634
Prepaid expenses	<u>8,637</u>	<u>9,514</u>
	1,384,912	657,861
CAPITAL ASSETS (Notes 2d and 5)	<u>87,387</u>	<u>34,340</u>
	<u>\$ 1,472,299</u>	<u>\$ 692,201</u>
CURRENT LIABILITIES		
Accounts payable	\$ 101,143	\$ 105,318
Deferred capital contributions (Note 7)	145,193	26,088
Deferred revenue (Note 6)	<u>345,642</u>	<u>94,535</u>
	<u>591,978</u>	<u>225,941</u>
NET ASSETS		
Invested in capital assets	87,387	34,340
Internally-restricted for future JFN relocation	122,623	135,773
Unrestricted	<u>670,311</u>	<u>296,147</u>
	<u>880,321</u>	<u>466,260</u>
	<u>\$ 1,472,299</u>	<u>\$ 692,201</u>

APPROVED ON BEHALF OF THE BOARD:

Director 

Director 

(See accompanying Notes to Financial Statements)

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THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
INVESTED IN CAPITAL ASSETS		
Balance - beginning of year	\$ 34,340	\$ 14,873
Purchase of capital assets	72,249	30,274
Amortization	<u>(19,202)</u>	<u>(10,807)</u>
Balance - end of year	<u>\$ 87,387</u>	<u>\$ 34,340</u>
INTERNALLY- RESTRICTED FOR FUTURE JFN RELOCATION		
Balance - beginning of year	\$ 135,773	\$ 135,773
Transfer to unrestricted net assets	<u>(13,150)</u>	<u>0</u>
Balance - beginning and end of year	<u>\$ 122,623</u>	<u>\$ 135,773</u>
UNRESTRICTED NET ASSETS		
Balance - beginning of year	\$ 296,147	\$ 434,892
Excess of revenue for the year	414,061	(119,278)
Amortization	19,202	10,807
Transfer from internally-restricted for future JFN relocation	13,150	0
Purchase of capital assets	<u>(72,249)</u>	<u>(30,274)</u>
Balance - end of year	<u>\$ 670,311</u>	<u>\$ 296,147</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, 2021

	2021	2020
REVENUES		
Government Contributions		
Correctional Service Canada	\$ 286,670	\$ 397,953
Correctional Service Canada - In-reach program	0	8,992
Correctional Service Canada - Forum	166,000	166,000
Ontario Ministry of Community Safety and Correctional Services	115,673	154,484
Ontario Ministry of Children and Youth Services	35,485	76,520
Ontario Ministry of the Attorney General	373,415	370,276
City of Ottawa	337,913	276,536
Service Canada	0	13,036
Trillium Foundation	81,081	18,406
Other grants and contributions		
United Way of Ottawa	93,851	81,037
United Way of Simcoe County	70,000	60,000
Boys and Girls Club	2,520	6,790
Community Foundation Ottawa	584	12,500
John Howard Society	82,726	0
Bronson Centre - Bronson Rise	35,807	0
Fundraising and donations	52,518	47,130
Rental income from residents	21,983	29,084
Investment income	9,115	4,535
Government subsidies	514,276	0
Other	62,184	52,544
	<u>2,341,801</u>	<u>1,775,823</u>
EXPENDITURES		
Salaries and benefits	1,448,837	1,347,304
Repairs and maintenance	11,758	9,245
Professional development	13,683	8,423
Insurance	12,951	12,025
Rent	112,701	84,867
Travel, meetings and conferences	13,283	28,683
Group programs	137,675	108,100
Household supplies	38,312	30,144
Office and general	69,860	54,995
Membership fees and subscriptions	3,485	4,713
Professional fees	45,994	59,501
Amortization	19,201	10,806
Contractors	0	127
	<u>1,927,740</u>	<u>1,758,933</u>
EXCESS OF REVENUE OVER		
EXPENSES FOR THE YEAR FOR OPERATIONS	414,061	16,890
Contribution to Community Foundation Ottawa	<u>0</u>	<u>(136,168)</u>
EXCESS/(DEFICIENCY) OF REVENUE OVER	<u>\$ 414,061</u>	<u>\$ (119,278)</u>
EXPENSES FOR THE YEAR		

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
CASH FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ 414,061	\$ (119,278)
Amortization of capital assets	19,201	10,806
Net change in:		
Accounts receivable	21,408	83,092
Prepaid expenses	877	694
Accounts payable	(4,174)	29,377
Deferred revenue	<u>370,212</u>	<u>85,633</u>
	<u>821,585</u>	<u>90,324</u>
CASH FROM INVESTING ACTIVITIES		
Net purchases of marketable securities	(407,806)	(4,421)
Purchase of capital assets	<u>(72,249)</u>	<u>(30,274)</u>
	<u>(480,055)</u>	<u>(34,695)</u>
NET INCREASE/(DECREASE) IN CASH	341,530	55,629
Cash at the beginning of the year	<u>308,009</u>	<u>252,380</u>
CASH, END OF THE YEAR	\$ <u>649,539</u>	\$ <u>308,009</u>
REPRESENTED BY:		
Cash	<u>\$ 649,539</u>	<u>\$ 308,009</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

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	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, 2021

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	2021 Net	2020 Net
Furniture and equipment - E-fry	\$58,205	\$(41,707)	\$16,498	\$21,285
Furniture and equipment - JF Norwood House	26,686	(26,686)	0	1,603
Leasehold improvements	114,712	(43,823)	70,889	11,452
	<u>\$199,603</u>	<u>\$(112,216)</u>	<u>\$87,387</u>	<u>\$34,340</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

6. DEFERRED REVENUE

	2021	2020
Balance, beginning of year	\$94,535	\$25,170
Add: contributions received during the year	669,066	404,503
Less: contributions recognized as revenue in the year	(417,959)	(335,138)
	<u>\$345,642</u>	<u>\$94,535</u>

These amounts represent funding received for projects that are expected to begin or continue during the 2021-2022 fiscal year.

	2021	2020
General Synod of the Anglican Church of Canada	\$6,352	\$6,352
City of Ottawa Housing Support	433	2,200
City of Ottawa - SSRF	42,730	0
United Way	28,471	0
Community Foundation of Ottawa - Gateway	25,000	0
Other	400	500
Shoppers Drug Mart	0	4,001
Bronson Centre - Bronson Rise	3,263	0
MCCSS	13,052	6,391
Ontario Trillium Foundation - Family Space	0	41,693
Ontario Trillium Foundation - Building Resilience	69,894	0
Ontario Trillium Foundation - Parenting Program	76,919	0
Elizabeth Fry Society, Toronto Branch	21,568	0
United Way Greater Simcoe-County	40,000	0
Kiwanis - Family Space	0	13,262
Telus	17,560	17,560
City of Ottawa - HBCM	0	2,576
	<u>\$345,642</u>	<u>\$94,535</u>

7. DEFERRED CAPITAL CONTRIBUTIONS

	2021	2020
Deferred capital contributions, beginning of year	\$26,088	\$9,820
Add: Capital contributions received	129,251	24,048
Less: Amortization to revenue	(10,146)	(7,780)
Deferred capital contributions, end of year	<u>\$145,193</u>	<u>\$26,088</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

8 COMMITMENTS AND GUARANTEES

a) Commitments

The Society renewed their property lease agreement on October 2020, which included and increase for additional space. The annual payment is approximately \$90,485 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:

2021-2022	\$ 2,375
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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

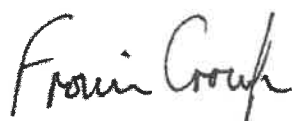
The Society entered into a contribution agreement with the City of Ottawa whereby funding of \$85,859 (\$93,158 in 2019-20) has been provided for the Housing Support Program project. The project is subject to the terms and conditions of the agreement.

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, 2021 and our report thereon dated July 16, 2021 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 16, 2021

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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, 2021

	2021	2020
REVENUE		
City of Ottawa contributions - CHPI	\$ <u>88,271</u>	\$ <u>91,392</u>
EXPENSES		
Salaries and benefits	67,162	68,983
Benefits	938	1,112
Program	13,389	12,083
Rent	1,808	4,059
Administration	4,140	4,313
Audit	<u>834</u>	<u>941</u>
	<u>88,271</u>	<u>91,491</u>
EXCESS (DEFICIENCY) OF		
REVENUES OVER EXPENSES	\$ <u>0</u>	\$ <u>(99)</u>
FOR THE YEAR		

THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOME FOR GOOD FUNDING

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
John Howard Society	\$ 82,726	\$ 0
City of Ottawa contributions - HFG	<u>2,576</u>	<u>66,632</u>
	<u>85,302</u>	<u>66,632</u>
EXPENSES		
Salaries	57,881	40,755
Benefits	785	871
Program	18,614	19,660
Rent	1,070	1,000
Administration	<u>6,952</u>	<u>5,093</u>
	<u>85,302</u>	<u>67,379</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	<u>\$ 0</u>	<u>\$ (747)</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA

MCYS YOUTH INTEGRATION WORKER

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Ontario Ministry of Children and Youth Services contributions	\$ <u>35,485</u>	\$ <u>76,520</u>
EXPENSES		
Program salaries and benefits	29,855	57,980
Travel	0	2,158
Staff training	190	750
Program expenses	970	13,832
Advertising and promotion	330	0
Building accommodation	1,800	1,800
Office	<u>2,340</u>	<u>0</u>
	<u>35,485</u>	<u>76,520</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 COMMUNITY SAFETY AND CORRECTIONAL SERVICES - OCDC

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Ministry of Community Safety and Correctional Services contributions	\$ <u>41,655</u>	\$ <u>50,059</u>
EXPENSES		
Salaries and benefits	37,655	46,059
Telephone	<u>4,000</u>	<u>4,000</u>
	<u>41,655</u>	<u>50,059</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>0</u>	\$ <u>0</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, 2021

	2021	2020
REVENUE		
Ministry of Community Safety and Correctional services contributions	\$ <u>64,181</u>	\$ <u>94,588</u>
EXPENSES		
Salaries and benefits	69,492	73,535
Program	6,863	6,858
Audit	287	205
Equipment and furnishing	2,156	3,328
Transportation	18	0
Relocation	3,422	2,244
Legal	0	268
Telephone and pager	737	770
Program service - provincial allowance	<u>0</u>	<u>755</u>
	<u>82,975</u>	<u>87,963</u>
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	<u>\$ (18,794)</u>	<u>\$ 6,625</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, 2021. 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 16, 2021

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
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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, 2021

	Budget	2021	Difference	2020
REVENUE				
Ministry of Attorney General Contributions	\$ <u>166,000</u>	\$ <u>166,000</u>	\$ <u>0</u>	\$ <u>166,000</u>
EXPENSES				
Salaries and benefits	127,765	126,873	892	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	11,079	(979)	11,079
Staff expenses	<u>6,684</u>	<u>6,597</u>	<u>87</u>	<u>6,597</u>
	<u>166,000</u>	<u>166,000</u>	<u>0</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 ATTORNEY GENERAL
BAIL VERIFICATION AND SUPERVISION PROGRAM

SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2021

	Budget	2021	Difference	2020
REVENUE				
Ministry of Attorney General contributions	\$ 373,415	\$ 373,415	\$ 0	\$ 361,408
EXPENSES				
Salaries and benefits	287,923	295,956	(8,033)	279,816
Insurance	3,180	3,180	0	2,910
Administration	33,947	37,530	(3,583)	32,855
Audit	530	530	0	497
Furniture and fixture	3,183	0	0	0
Equipment - household	1,654	4,291	(2,637)	0
Postage	280	118	162	0
Utilities: Fuel/Hydro/Water/Phone	18,077	13,424	4,653	0
Other operating expenses	4,138	4,138	0	22,545
Program supplies and equipment	6,806	8,606	(1,800)	13,531
Staff and client travel	5,840	430	5,410	5,504
Staff training	2,387	1,901	486	3,750
Staff conferences	1,591	0	1,591	0
Other program costs	2,500	2,500	0	0
Legal	1,061	811	250	0
Bank charges	318	0	318	0
	<u>373,415</u>	<u>373,415</u>	<u>(3,433)</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>