

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

THE ELIZABETH FRY SOCIETY OF OTTAWA
INDEX TO THE AUDITED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2025

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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, 2025, 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, 2025, 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, 2025 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 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
September 25, 2025

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, 2025

	2025	2024
CURRENT ASSETS		
Cash	\$ 132,874	\$ 96,181
Short-term investments (Notes 2c and 4)	261,715	446,445
Accounts receivable	210,639	191,905
HST receivable	36,981	16,897
Prepaid expenses	<u>22,171</u>	<u>22,342</u>
	664,380	773,770
CAPITAL ASSETS (Notes 2d and 5)	<u>611,873</u>	<u>818,504</u>
	<u><u>\$ 1,276,253</u></u>	<u><u>\$ 1,592,274</u></u>
CURRENT LIABILITIES		
Accounts payable	\$ 170,720	\$ 148,506
Deferred capital contributions (Note 7)	325,588	449,238
Deferred revenue (Note 6)	<u>99,105</u>	<u>68,353</u>
	<u>595,413</u>	<u>666,097</u>
NET ASSETS		
Invested in capital assets	611,873	818,504
Internally-restricted for future JFN relocation (Note 2b)	0	356,046
Unrestricted	<u>68,967</u>	<u>(248,373)</u>
	<u>680,840</u>	<u>926,177</u>
	<u><u>\$ 1,276,253</u></u>	<u><u>\$ 1,592,274</u></u>

APPROVED ON BEHALF OF THE BOARD:

Director 
Eileen Dooley (Sep 29, 2025 08:30:52 EDT)

Director 
Jennifer Wang (Sep 26, 2025 17:32:16 EDT)

(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, 2025

	2025	2024
INVESTED IN CAPITAL ASSETS		
Balance - beginning of year	\$ 818,504	\$ 801,830
Purchase of capital assets	1,841	184,727
Amortization	<u>(208,472)</u>	<u>(168,053)</u>
Balance - end of year	<u>\$ 611,873</u>	<u>\$ 818,504</u>
 INTERNALLY- RESTRICTED FOR FUTURE JFN RELOCATION		
Balance - beginning of year	\$ 356,046	\$ 335,569
Transfer (to)/from unrestricted net assets	<u>(356,046)</u>	<u>20,477</u>
Balance - beginning and end of year	<u>\$ 0</u>	<u>\$ 356,046</u>
 UNRESTRICTED NET ASSETS		
Balance - beginning of year	\$ (248,373)	\$ (60,451)
Deficiency of revenue over expenses for the year	(245,337)	(150,771)
Amortization	208,472	168,053
Transfer (to)/from internally-restricted for future JFN relocation	356,046	(20,477)
Purchase of capital assets	<u>(1,841)</u>	<u>(184,727)</u>
Balance - end of year	<u>\$ 68,967</u>	<u>\$ (248,373)</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, 2025

	2025	2024
REVENUES		
Government Contributions		
Correctional Service Canada	\$ 412,648	\$ 376,774
Correctional Service Canada - In-reach program	1,383	0
Ministry of the Attorney General - DAP	166,000	169,000
Ministry of the Solicitor General - Ontario	166,268	176,788
Ministry of Children, Community and Social Services	61,290	60,000
Ministry of the Attorney General - Ontario	558,135	373,415
City of Ottawa	271,235	262,215
Ontario Trillium Foundation	195,355	199,477
Other grants and contributions		
United Way Eastern Ontario	70,000	70,000
Health Canada	0	399,531
Roberts Smart Centre	36,000	36,000
Boys and Girls Club	4,970	3,500
Ottawa Community Foundation	3,300	74,400
John Howard Society of Ottawa	84,786	86,902
Bronson Centre - Bronson Rise	0	58,716
Fundraising and donations	42,606	45,302
Rental income from residents	28,121	16,957
Investment income	19,837	27,933
Other	99,734	81,439
	<u>2,221,668</u>	<u>2,518,349</u>
EXPENDITURES		
Salaries and benefits	1,596,996	1,889,411
Repairs and maintenance	5,853	21,628
Professional development	15,672	5,678
Insurance	23,469	22,397
Rent	124,140	173,259
Travel, meetings and conferences	7,773	14,889
Group programs	97,139	163,444
Household supplies	21,137	30,246
Office and general	49,727	65,793
Membership fees and subscriptions	4,153	4,220
Professional fees	60,315	68,653
Amortization	208,472	168,053
Contractors	252,159	41,449
	<u>2,467,005</u>	<u>2,669,120</u>
DEFICIENCY OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (245,337)</u>	<u>\$ (150,771)</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2025

	2025	2024
CASH FROM OPERATING ACTIVITIES		
Deficiency of revenue over expenses for the year	\$ (245,337)	\$ (150,771)
Amortization of capital assets	208,472	168,053
Net change in:		
Accounts receivable	(38,818)	130,155
Prepaid expenses	171	14,565
Accounts payable	22,214	(77,287)
Deferred revenue	<u>(92,898)</u>	<u>(203,621)</u>
	<u>(146,196)</u>	<u>(118,906)</u>
CASH FROM INVESTING ACTIVITIES		
Net redemption of marketable securities	184,730	237,693
Purchase of capital assets	<u>(1,841)</u>	<u>(184,727)</u>
	<u>182,889</u>	<u>52,966</u>
NET CHANGE IN CASH	36,693	(65,940)
CASH, BEGINNING OF THE YEAR	<u>96,181</u>	<u>162,121</u>
CASH, END OF THE YEAR	\$ <u>132,874</u>	\$ <u>96,181</u>
REPRESENTED BY:		
Cash	\$ <u>132,874</u>	\$ <u>96,181</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

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. In 2025, the board approved the use of these funds for unrestricted purposes as a relocation of the JFN facility was no longer required. These restricted amounts were fully-transferred to the unrestricted fund and the internally-restricted fund for JFN relocation was collapsed.

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 and 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.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 money market funds, and common stocks, in a mix of approximately 90.7% and 9.3% respectively.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2025 Net	2024 Net
Furniture and equipment - E-fry	\$58,205	\$(58,205)	\$0	\$2,141
Furniture and equipment - JF Norwood House	26,686	(26,686)	0	0
Leasehold improvements	1,105,843	(493,970)	611,873	816,363
	<u>\$1,190,734</u>	<u>\$(578,861)</u>	<u>\$611,873</u>	<u>\$818,504</u>

6. DEFERRED REVENUE

	2025	2024
Balance, beginning of year	\$68,353	\$172,799
Add: contributions received during the year	458,131	704,983
Less: adjustment to accounts payable for amounts to be repaid	(35,306)	0
Less: contributions recognized as revenue in the year	(392,073)	(809,429)
	<u>\$99,105</u>	<u>\$68,353</u>

These amounts represent funding received for projects that are expected to begin or continue during the 2025-2026 fiscal year.

	2025	2024
City of Ottawa Housing Support	\$46,886	\$0
City of Ottawa Emerging Community Need Funding	0	15,000
City of Ottawa - Mental Health Support	2,575	4,014
Ontario Trillium Foundation - Resilient Communities	3,845	19,900
Ottawa Community Foundation	25,000	0
SOLGEN JFN	0	24,785
Sale of Van	11,000	0
The Royal Ottawa - HSJCC	0	4,654
WAGE	9,799	0
	<u>\$99,105</u>	<u>\$68,353</u>

7. DEFERRED CAPITAL CONTRIBUTIONS

	2025	2024
Deferred capital contributions, beginning of year	\$449,238	\$548,413
Add: Capital contributions received	0	14,901
Less: Amortization to revenue	(123,650)	(114,076)
Deferred capital contributions, end of year	<u>\$325,588</u>	<u>\$449,238</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, 2025

8. COMMITMENTS AND GUARANTEES

a) Commitments

The Society renewed their property lease agreement on October 2024, which included an increase for additional space. The annual payment is approximately \$127,474 per year. However, it should be noted that the lease may be terminated with 90 days notice.

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 \$94,490 (\$68,948 in 2023-2024) has been provided for the Housing Support Program project. The project is subject to the terms and conditions of the agreement.

11. EXTERNAL ENDOWMENT FUND

The Society established an endowment fund with the Ottawa Community Foundation (the "Foundation"), known as "The Elizabeth Fry Society of Ottawa Fund". The agreement requires that the capital of the fund and any additions to the fund shall be held permanently by the Foundation and managed in accordance with the financial management policies of the Foundation. The distributable amount will normally consist of the funds income, but encroachment on capital is permitted should the Foundation determine that the income is insufficient.

**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, 2025 and our report thereon dated September 25, 2025 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 black ink that reads "Frouin Group".

Frouin Group Professional Corporation
Ottawa, Ontario
September 25, 2025

A large, light gray compass rose graphic is positioned 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 arrow pointing towards the upper right. The letter "N" is placed near the 0-degree mark.

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

Frouin Group Professional Corporation
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THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOUSING SUPPORT FUNDING
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUE		
City of Ottawa contributions - CHPI	\$ <u>94,490</u>	\$ <u>91,930</u>
EXPENSES		
Salaries and benefits	77,735	73,005
Benefits	46	1,502
Program	9,706	10,632
Rent	1,800	1,800
Administration	4,140	4,140
Audit	<u>1,063</u>	<u>851</u>
	<u>94,490</u>	<u>91,930</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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, 2025

	2025	2024
REVENUE		
John Howard Society	\$ <u>84,786</u>	\$ <u>86,902</u>
EXPENSES		
Salaries	62,948	61,160
Benefits	1,088	2,538
Program	11,782	14,804
Rent	2,000	2,000
Administration	<u>6,968</u>	<u>6,400</u>
	<u>84,786</u>	<u>86,902</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, 2025

	2025	2024
REVENUE		
Ministry of Children, Community and Social Services contributions	\$ <u>61,290</u>	\$ <u>60,000</u>
EXPENSES		
Program salaries and benefits	55,010	53,720
Travel	400	665
Staff training	450	450
Program expenses	24	77
Building accommodation	1,800	1,800
Office	<u>3,606</u>	<u>3,288</u>
	<u>61,290</u>	<u>60,000</u>
EXCESS / (DEFICIENCY) OF		
REVENUES OVER	\$ <u>0</u>	\$ <u>0</u>
EXPENDITURES FOR THE YEAR		

THE ELIZABETH FRY SOCIETY OF OTTAWA

MINISTRY OF SOLICITOR GENERAL - ONTARIO - OCDC

SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUE		
Ministry of Solicitor General - Ontario - contributions	\$ <u>63,408</u>	\$ <u>63,408</u>
EXPENSES		
Salaries and benefits	54,007	54,007
Program expense	4,000	4,000
Administration	<u>5,401</u>	<u>5,401</u>
	<u>63,408</u>	<u>63,408</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES 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, 2025

	2025	2024
REVENUE		
Ministry of Solicitor General - Ontario - contributions	\$ 33,840	\$ 54,600
JFN - SOLGEN - Navigator contributions	<u>69,020</u>	<u>58,780</u>
	<u>102,860</u>	<u>113,380</u>
EXPENSES		
Salaries and benefits	104,271	148,565
Program expenses	14,792	17,217
Audit	129	178
Equipment and furnishing	11,972	14,666
Transportation	0	37
Renovations	0	130
Legal	179	1,697
Telephone	<u>1,604</u>	<u>1,245</u>
	<u>132,947</u>	<u>183,735</u>
DEFICIENCY OF REVENUES OVER EXPENSES FOR THE YEAR	<u>\$ (30,087)</u>	<u>\$ (70,355)</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, 2025. 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
September 25, 2025

A large, light gray watermark of a compass rose is visible in the background of the bottom half of the page. It features a stylized 'F' in the center and degree markings around the perimeter.

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

Frouin Group Professional Corporation
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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, 2025**

	<u>Budget</u>	<u>2025</u>	<u>Difference</u>	<u>2024</u>
REVENUE				
Ministry of the Attorney General Contributions	\$ <u>166,000</u>	\$ <u>166,000</u>	\$ <u>0</u>	\$ <u>169,000</u>
EXPENSES				
Salaries and benefits	127,765	127,765	0	130,249
Rent	2,000	2,000	0	2,000
Insurance	2,500	2,500	0	2,500
Administration	15,200	11,682	3,518	15,200
Audit	1,750	1,750	0	1,751
Program supplies and equipment	10,100	19,237	(9,137)	12,062
Staff expenses	<u>6,685</u>	<u>1,066</u>	<u>5,619</u>	<u>5,238</u>
	<u>166,000</u>	<u>166,000</u>	<u>0</u>	<u>169,000</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</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, 2025

	Budget	2025	Difference	2024
REVENUE				
Ministry of the Attorney General contributions	\$ 558,135	\$ 558,135	\$ 0	\$ 373,415
EXPENSES				
Salaries and benefits	362,239	362,239	0	308,651
Insurance	10,000	12,509	(2,509)	4,000
Administration	72,800	53,587	19,213	30,064
Audit	1,500	177	1,323	600
Utilities: fuel/hydro/water/phone	7,200	6,536	664	6,688
Other operating expenses	65,246	111,016	(45,770)	5,333
Program supplies and equipment	10,000	5,422	4,578	4,582
Staff and client travel	1,200	261	939	600
Staff training	5,000	445	4,555	409
Security monitoring	14,200	2,947	11,253	3,600
Subscriptions and memberships	2,500	2,500	0	2,500
Legal	3,000	43	2,957	1,100
Building maintenance	0	0	0	3,728
Bank charges	1,500	453	1,047	250
Software and computer supplies	1,750	0	1,750	1,310
	<u>558,135</u>	<u>558,135</u>	<u>0</u>	<u>373,415</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR				
	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>