

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

THE ELIZABETH FRY SOCIETY OF OTTAWA

INDEX TO THE AUDITED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2026

Contents	Page
Independent Auditors' Report	1
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Revenue and Expenditures	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 11
Auditors' Comments on Supplementary Financial Information	12
City of Ottawa - Housing Support Funding - Schedule of Revenue and Expenditures	13
MCCSS Youth Integration Worker - Schedule of Revenue and Expenditures	14
Ministry of the Solicitor General - Ontario - OCDC - Schedule of Revenue and Expenditures	15
Ministry of the Solicitor General - Ontario - JFN - Schedule of Revenue and Expenditures	16
Review Engagement Report - The Ministry of the Attorney General	17
Ministry of the Attorney General -Direct Accountability Program - Schedule of Revenue and Expenditures	18
Ministry of the Attorney General - Bail Verification and Supervision Program - Schedule of Revenue and Expenditures	19



INDEPENDENT AUDITORS' REPORT

To the Members of:
The Elizabeth Fry Society of Ottawa

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, 2026, 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, the accompanying financial statements present fairly, in all material respects, the financial position of The Elizabeth Fry Society of Ottawa as at March 31, 2026, 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 Opinion

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 Society 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 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 Society'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 Society'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 Society 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
September 8, 2026

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

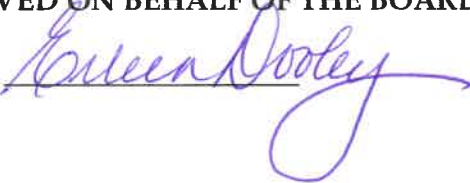
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GROUP

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	2026	2025 (restated - note 12)
CURRENT ASSETS		
Cash	\$ 62,634	\$ 132,874
Short-term investments (Notes 2c and 4)	277,040	261,715
Accounts receivable	105,114	210,639
HST receivable	10,358	36,981
Prepaid expenses	<u>44,161</u>	<u>22,171</u>
	499,307	664,380
CAPITAL ASSETS (Notes 2d and 5)	<u>397,413</u>	<u>611,873</u>
	<u>\$ 896,720</u>	<u>\$ 1,276,253</u>
CURRENT LIABILITIES		
Accounts payable	\$ 149,891	\$ 183,193
Deferred capital contributions (Note 7)	202,095	325,588
Deferred revenue (Note 6)	<u>13,879</u>	<u>89,335</u>
	<u>365,865</u>	<u>598,116</u>
NET ASSETS		
Invested in capital assets	397,413	611,873
Unrestricted	<u>133,442</u>	<u>66,264</u>
	<u>530,855</u>	<u>678,137</u>
	<u>\$ 896,720</u>	<u>\$ 1,276,253</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, 2026

	2026	2025 (restated - note 12)
INVESTED IN CAPITAL ASSETS		
Balance - beginning of year	\$ 611,873	\$ 818,504
Purchase of capital assets	1,587	1,841
Amortization	<u>(216,047)</u>	<u>(208,472)</u>
Balance - end of year	<u>\$ 397,413</u>	<u>\$ 611,873</u>
 INTERNALLY- RESTRICTED FOR FUTURE JFN RELOCATION		
Balance - beginning of year	\$ 0	\$ 356,046
Transfer to unrestricted net assets	<u>0</u>	<u>(356,046)</u>
Balance - beginning and end of year	<u>\$ 0</u>	<u>\$ 0</u>
 UNRESTRICTED NET ASSETS		
Balance - beginning of year	\$ 66,264	\$ (248,373)
Prior period adjustment (Note 12)	<u>0</u>	<u>(2,703)</u>
Balance - beginning of year, restated	66,264	(251,076)
Deficiency of revenue over expenses for the year	(147,282)	(245,337)
Amortization	216,047	208,472
Transfer from internally-restricted for future JFN relocation	0	356,046
Purchase of capital assets	<u>(1,587)</u>	<u>(1,841)</u>
Balance - end of year	<u>\$ 133,442</u>	<u>\$ 66,264</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, 2026

	2026	2025
REVENUES		
Government Contributions		
Correctional Service Canada	\$ 364,271	\$ 392,445
Correctional Service Canada - In-reach program	2,653	1,383
Ministry of the Attorney General - DAP	191,000	166,000
Ministry of the Solicitor General - Ontario	156,324	166,268
Ministry of Children, Community and Social Services	61,290	61,290
Ministry of the Attorney General - Ontario	558,135	558,135
City of Ottawa	306,939	230,377
Ontario Trillium Foundation	50,745	157,955
Other grants and contributions		
United Way Eastern Ontario	70,000	70,000
Roberts Smart Centre	36,000	36,000
Boys and Girls Club	3,375	4,970
Ottawa Community Foundation	25,000	0
John Howard Society of Ottawa	0	84,786
Fundraising and donations	39,398	42,606
Rental income from residents	14,112	28,121
Investment income	15,504	19,837
Other	107,643	76,405
	<u>2,002,389</u>	<u>2,096,578</u>
EXPENDITURES		
Salaries and benefits	1,620,606	1,596,996
Repairs and maintenance	7,676	5,853
Professional development	6,567	15,672
Insurance	24,163	23,469
Rent	128,545	124,140
Travel, meetings and conferences	5,990	7,773
Group programs	(59,646)	97,139
Household supplies	15,851	21,137
Office and general	99,356	49,727
Membership fees and subscriptions	4,414	4,153
Professional fees	59,760	60,315
Contractors	20,342	252,159
	<u>2,059,691</u>	<u>2,258,533</u>
DEFICIENCY OF REVENUE OVER		
EXPENSES FOR THE YEAR BEFORE AMORTIZATION	(57,302)	(161,955)
Amortization	(216,047)	(208,472)
Amortization of deferred contributions	<u>126,067</u>	<u>125,090</u>
DEFICIENCY OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ (147,282)</u>	<u>\$ (245,337)</u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025 (restated - note 12)
CASH FROM OPERATING ACTIVITIES		
Deficiency of revenue over expenses for the year	\$ (147,282)	\$ (245,337)
Amortization of capital assets	216,047	208,472
Net change in:		
Accounts receivable	132,148	(38,818)
Prepaid expenses	(21,990)	171
Accounts payable	(33,302)	22,214
Deferred revenue	<u>(198,949)</u>	<u>(92,898)</u>
	<u>(53,328)</u>	<u>(146,196)</u>
CASH FROM INVESTING ACTIVITIES		
Net redemption of marketable securities	(15,325)	184,730
Purchase of capital assets	<u>(1,587)</u>	<u>(1,841)</u>
	<u>(16,912)</u>	<u>182,889</u>
NET CHANGE IN CASH	(70,240)	36,693
CASH, BEGINNING OF THE YEAR	<u>132,874</u>	<u>96,181</u>
CASH, END OF THE YEAR	\$ <u><u>62,634</u></u>	\$ <u><u>132,874</u></u>
REPRESENTED BY:		
Cash	\$ <u><u>62,634</u></u>	\$ <u><u>132,874</u></u>

(See accompanying Notes to Financial Statements)

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

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, 2026

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, guaranteed investment certificates (GIC's) and common stocks, in a mix of approximately 51.7%, 36.1% and 12.2% respectively.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2026 Net	2025 Net
Furniture and equipment - E-fry	\$58,205	\$(58,205)	\$0	\$0
Furniture and equipment - JF Norwood House	28,838	(26,902)	1,936	0
Leasehold improvements	1,105,279	(709,802)	395,477	611,873
	\$1,192,322	\$(794,909)	\$397,413	\$611,873

6. DEFERRED REVENUE

	2026	2025
Balance, beginning of year	\$89,335	\$68,353
Add: contributions received during the year	374,999	458,131
Less: adjustment to accounts payable for amounts to be repaid	(14,280)	(35,306)
Less: contributions recognized as revenue in the year	(436,175)	(401,843)
	\$13,879	\$89,335

These amounts represent funding received for projects that are expected to begin or continue during the 2026-2027 fiscal year.

	2026	2025
City of Ottawa Housing Support	\$0	\$46,886
City of Ottawa - Mental Health Support	0	2,575
Ontario Trillium Foundation - Resilient Communities	0	3,845
Ottawa Community Foundation	7,904	25,000
Sale of Van	0	11,000
Other	5,975	29
	\$13,879	\$89,335

7. DEFERRED CAPITAL CONTRIBUTIONS

	2026	2025
Deferred capital contributions, beginning of year	\$325,588	\$449,238
Less: Amortization to revenue	(123,493)	(123,650)
Deferred capital contributions, end of year	\$202,095	\$325,588

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 and are recorded with the revenue of the respective funder.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

8. COMMITMENTS AND GUARANTEES

a) Commitments

The Society renewed their property lease agreement on October 2025, which included an increase for additional space. The annual payment is approximately \$129,552 per year. However, it should be noted that the lease may be terminated with 90 days notice.

The Society has entered into a contract for consulting services. The amounts owing for the 2027 fiscal year are \$18,000 plus HST.

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. 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. During the year, a withdrawal of \$50,000 was made upon approval of the Board.

THE ELIZABETH FRY SOCIETY OF OTTAWA
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

11. PRIOR PERIOD ADJUSTMENT

During the year, an unrecorded amount payable relating to 2025 was identified. A prior period adjustment has been recorded to reflect the payable in the proper period. The net result is an increase in 2025 expenses and accounts payable, and a decrease in net assets of \$12,473.

During the year, it was also identified that deferred revenue from a prior period had not been properly recognized. A prior period adjustment has been recorded to reflect revenue in the appropriate period. The net result is an increase in 2025 revenues, decrease in deferred revenue, an increase in net assets of \$9,770.

12. COMPARATIVE FIGURES

The prior year comparative figures have been reclassified to conform to this year's presentation.

**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, 2026 and our report thereon dated September 8, 2026 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, appearing to read "Frouin Group". The signature is written in a cursive, flowing style.

Frouin Group Professional Corporation
Ottawa, Ontario
September 8, 2026

THE ELIZABETH FRY SOCIETY OF OTTAWA
CITY OF OTTAWA - HOUSING SUPPORT FUNDING
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
REVENUE		
City of Ottawa contributions - CHPI	\$ <u>181,091</u>	\$ <u>94,490</u>
EXPENSES		
Salaries and benefits	148,027	77,735
Benefits	4,775	46
Program	11,896	9,706
Rent	6,203	1,800
Administration	9,119	4,140
Audit	<u>1,071</u>	<u>1,063</u>
	<u>181,091</u>	<u>94,490</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, 2026

	2026	2025
REVENUE		
Ministry of Children, Community and Social Services contributions	\$ <u>61,290</u>	\$ <u>61,290</u>
EXPENSES		
Program salaries and benefits	55,010	55,010
Travel	916	400
Staff training	0	450
Program expenses	358	24
Building accommodation	1,922	1,800
Office	<u>3,084</u>	<u>3,606</u>
	<u>61,290</u>	<u>61,290</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, 2026

	2026	2025
REVENUE		
Ministry of Solicitor General - Ontario - contributions	\$ <u>64,767</u>	\$ <u>63,408</u>
EXPENSES		
Salaries and benefits	57,499	54,007
Program expense	1,750	4,000
Administration	<u>5,518</u>	<u>5,401</u>
	<u>64,767</u>	<u>63,408</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR	\$ <u>0</u>	\$ <u>0</u>

THE ELIZABETH FRY SOCIETY OF OTTAWA
MINISTRY OF SOLICITOR GENERAL - ONTARIO - JFN
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
REVENUE		
Ministry of Solicitor General - Ontario - contributions	\$ 91,557	\$ 33,840
JFN - SOLGEN - Navigator contributions	<u>0</u>	<u>69,020</u>
	<u>91,557</u>	<u>102,860</u>
EXPENSES		
Salaries and benefits	63,662	104,271
Program expenses	8,285	14,792
Audit	0	129
Equipment and furnishing	18,692	11,972
Transportation	3	0
Legal	0	179
Telephone	<u>915</u>	<u>1,604</u>
	<u>91,557</u>	<u>132,947</u>
DEFICIENCY OF REVENUES OVER EXPENSES FOR THE YEAR	<u>\$ 0</u>	<u>\$ (30,087)</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, 2026. 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 Society, 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". The signature is written in a cursive, flowing style.

Frouin Group Professional Corporation
Ottawa, Ontario
September 8, 2026

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, 2026**

	Budget	2026	Difference	2025
REVENUE				
Ministry of the Attorney General Contributions	\$ <u>191,000</u>	\$ <u>191,000</u>	\$ <u>0</u>	\$ <u>166,000</u>
EXPENSES				
Salaries and benefits	148,898	148,898	0	127,765
Rent	2,017	3,231	(1,214)	2,000
Insurance	2,500	2,500	0	2,500
Administration	19,000	19,000	0	11,682
Audit	1,750	1,750	0	1,750
Program supplies and equipment	10,150	15,185	(5,035)	19,237
Staff expenses	<u>6,685</u>	<u>436</u>	<u>6,249</u>	<u>1,066</u>
	<u>191,000</u>	<u>191,000</u>	<u>0</u>	<u>166,000</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, 2026

	Budget	2026	Difference	2025
REVENUE				
Ministry of the Attorney General contributions	\$ 558,135	\$ 558,135	\$ 0	\$ 558,135
EXPENSES				
Salaries and benefits	362,239	362,239	0	362,239
Insurance	10,000	10,000	0	12,509
Administration	72,800	73,251	(451)	53,587
Audit	4,421	4,421	0	177
Utilities: fuel/hydro/water/phone	5,500	5,509	(9)	6,536
Other operating expenses	33,096	33,090	6	111,016
Program supplies and equipment	18,000	17,413	587	5,422
Staff and client travel	0	0	0	261
Staff training	2,500	2,710	(210)	445
Security monitoring	2,500	1,974	526	2,947
Subscriptions and memberships	0	0	0	2,500
Legal	11,079	12,961	(1,882)	43
Rent	20,000	18,967	1,033	0
Bank charges	0	0	0	453
Telephone	16,000	15,600	400	0
	<u>558,135</u>	<u>558,135</u>	<u>0</u>	<u>558,135</u>
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR				
	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

