

EASTERN OTTAWA RESOURCE CENTRE

FINANCIAL STATEMENTS

MARCH 31, 2021



McCay Duff LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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June 14, 2021.

Board of Directors
Eastern Ottawa Resource Centre
1980 Ogilvie Road, Suite 215
GLOUCESTER, Ontario
K1J 9L3

Dear Ladies and Gentlemen:

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatements; our audit was not designed for the purpose of identifying matters to communicate. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist.

During the course of our audit of Eastern Ottawa Resource Centre for the year ended March 31, 2021, we did not identify any of the following matters: fraud; misstatements that may cause future financial statements to be materially misstated; illegal or possibly illegal acts; or significant weakness in internal control.

This communication is prepared solely for the information of the Board of Directors and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Should you wish to discuss these matters any further, please do not hesitate to contact our office.

Yours truly,

McCAY DUFF LLP

Per: Ryan A. Miller, CPA, CA
Partner

RAM:NS

We request that the Board indicate their receipt and acknowledgement of the matters arising from the audit.

Signature

Date



1.

INDEPENDENT AUDITORS' REPORT

To the Members of
Eastern Ottawa Resource Centre

Qualified Opinion

We have audited the financial statements of Eastern Ottawa Resource Centre (the "Centre"), which comprise the statement of financial position as at March 31, 2021, the statements of operations, surplus, net assets invested in capital assets and cash flows 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 Centre as at March 31, 2021, and the results of its operations and its 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 charitable organizations, the Centre derives revenue from the general public in the form of donations and fundraising, 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 Centre. Therefore, we were not able to determine whether any adjustments might be necessary to the revenues referred to above, net revenue (expenses) and cash flows from operations for the years ended March 31, 2021 and March 31, 2020, current assets and net assets as at March 31, 2021 and March 31, 2020. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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

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2.

INDEPENDENT AUDITORS' REPORT (Cont'd)

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 Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre's financial reporting process.

Auditors' Responsibilities for the Audit of the 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 auditing 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 control.
- 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 Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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3.

INDEPENDENT AUDITORS' REPORT (Cont'd)

- 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 Centre'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 Centre 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.

McCay Duff LLP

McCay Duff LLP,
Licensed Public Accountants.

Ottawa, Ontario,
June 23, 2021.

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2021

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT		
Cash	\$ 580,026	\$ 411,103
Short-term investments	1,099,998	953,945
Accounts receivable	96,526	101,669
Prepaid expenses	<u>29,587</u>	<u>56,592</u>
	1,806,137	1,523,309
LONG-TERM INVESTMENTS	-	101,892
CAPITAL (note 4)	<u>236,406</u>	<u>251,601</u>
	<u>\$ 2,042,543</u>	<u>\$ 1,876,802</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 79,349	\$ 85,771
Deferred contributions (note 5)	<u>683,132</u>	<u>617,980</u>
	762,481	703,751
NET ASSETS		
SURPLUS	822,501	711,954
NET ASSETS INVESTED IN CAPITAL ASSETS	7,561	11,097
RESERVE FUND (note 2 (b))	<u>450,000</u>	<u>450,000</u>
	<u>1,280,062</u>	<u>1,173,051</u>
	<u>\$ 2,042,543</u>	<u>\$ 1,876,802</u>

Commitment (note 7)

Approved on behalf of the Organization:


Director


Director

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF SURPLUS

FOR THE YEAR ENDED MARCH 31, 2021

	<u>Surplus Beginning of Year</u>	<u>Interfund Appropriation</u>	<u>Allocation from Net Assets Invested In Capital Assets</u>	<u>Net Revenue (Expenses) for the Year</u>	<u>Surplus End of Year</u>
Centre	556,483	(77,132)	3,536	161,005	643,892
Client disbursement	68,180	-	-	9,903	78,083
Community developer	487	-	-	(58)	429
Comite Reseau	-	-	-	1,813	1,813
Community support Services	41,232	-	-	-	41,232
Service Needs	-	20,954	-	-	20,954
Outreach Worker	-	56,178	-	(56,178)	-
Transitional support	16,701	-	-	(16,701)	-
Youth	<u>28,871</u>	<u>-</u>	<u>-</u>	<u>7,227</u>	<u>36,098</u>
	<u>\$ 711,954</u>	<u>\$ -</u>	<u>\$ 3,536</u>	<u>\$ 107,011</u>	<u>\$ 822,501</u>

STATEMENT OF NET ASSETS INVESTED IN CAPITAL ASSETS

FOR THE YEAR ENDED MARCH 31, 2021

	<u>2021</u>	<u>2020</u>
BALANCE - BEGINNING OF YEAR	\$ 11,097	\$ 3,084
Acquisitions during the year	20,580	52,426
Deferred contributions received during the year	(20,580)	(41,314)
Capital contributions recognized in the year	32,240	23,819
Amortization	<u>(35,776)</u>	<u>(26,918)</u>
	<u>(3,536)</u>	<u>8,013</u>
BALANCE - END OF YEAR	<u>\$ 7,561</u>	<u>\$ 11,097</u>

EASTERN OTTAWA RESOURCE CENTRE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2021

	<u>2021</u>	<u>2020</u>
REVENUE		
General operations (Schedule A)	\$ 3,175,304	\$ 3,181,613
Special projects (Schedule B)	<u>622,871</u>	<u>470,253</u>
	3,798,175	3,651,866
EXPENSES		
General operations (Schedule A)	3,012,115	3,072,230
Special projects (Schedule B)	<u>679,049</u>	<u>518,030</u>
	<u>3,691,164</u>	<u>3,590,260</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ 107,011</u>	<u>\$ 61,606</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2021

	<u>2021</u>	<u>2020</u>
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations		
Net revenue (expenses) for the year	\$ 107,011	\$ 61,606
Item not requiring an outlay of cash		
- amortization	<u>35,777</u>	<u>26,918</u>
	142,788	88,524
Net change in non-cash working capital		
- accounts receivable	5,143	29,928
- prepaid expenses	27,004	(31,618)
- accounts payable and accrued liabilities	(6,422)	13,694
- deferred contributions	<u>65,151</u>	<u>124,788</u>
	<u>90,876</u>	<u>136,792</u>
	233,664	225,316
INVESTING ACTIVITIES		
Purchase of capital assets	(20,580)	(52,426)
Change in Investments	<u>(44,161)</u>	<u>(2,116)</u>
	<u>(64,741)</u>	<u>(54,542)</u>
CHANGE IN CASH POSITION DURING THE YEAR	168,923	170,774
Cash position - beginning of year	<u>411,103</u>	<u>240,329</u>
CASH POSITION - END OF YEAR	<u>\$ 580,026</u>	<u>\$ 411,103</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

1. ORGANIZATION

Eastern Ottawa Resource Centre (the "Centre") engages in community-based activities designed to improve the social conditions and well-being of the residents of the eastern Ottawa area. The Centre is incorporated, without share capital, under the Corporations Act (Ontario) as a not-for-profit organization. The Centre is a registered charity under the Income Tax Act and as such, is not subject to income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Centre's significant accounting policies are as follows:

(a) Revenue Recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related restrictions are met. Restricted contributions for the purchase of capital assets are deferred and recognized as revenue at the same rate as the related capital asset is amortized. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

(b) Fund Accounting

The Centre maintains its accounts using the fund accounting method. Under this method, all resources are classified for accounting and reporting purposes into funds in accordance with specified activities or objectives.

The following funds have been established by the Centre:

The Centre Fund represents the general fund and is used for program coordination, infrastructure, support and supervision of program staff and initiatives. During the 2020/21 year, the Fund transferred amounts from its operating surplus, resulting from fundraising revenues, \$56,178 to the Outreach Worker Fund. In addition, the Centre Fund transferred \$20,954 from the operating surplus to the Service Needs Fund.

The Reserve Fund was established in 95/96 for the following purposes: i) to allow for the continuation of services and transitioning of staff and clients in the event of funding disruption or of a going concern of the EORC; ii) to fund operational pressures and to bridge otherwise unfunded or underfunded community needs; iii) for emergency use in the event of extraordinary events as determined and approved by the Board of Directors. Such events may occur within the organization or within the community which the EORC serves. Subsequent allocations to this Fund were made over the years, totalling \$450,000, as approved by the Board of Directors.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

The Abused Women Fund offers individual and group counselling to women and children who experience violence. This funding includes funds for service evaluation through the performance management program.

The Baby Food Fund was established to provide low income clients with an emergency baby food cupboard.

The Children Who Witness Fund is used for individual and group counseling for children aged 3 - 18 years old who have been abused or have witnessed abuse.

The Client Disbursement Fund was established as an emergency fund to address exceptional client needs.

The Comite Reseau Fund coordinates domestic violence committee comprised of francophone services in Ottawa who help fill gaps in services. This fund includes Capacity Building that allows the agency to increase or create capacity for HR training, office equipment, such as computers, and support with governance.

The Community Developer Fund is used to work in partnership across sectors and with communities to address local issues and strengthen the health of neighbourhoods.

The Family Court Support fund is used to support women victims of violence in Family Law Court regarding custody access, separation, and child and spousal support.

The Community Support Services Fund is used to provide services for seniors and adults with physical disabilities and to help individuals stay in their own home for as long as they choose.

The Homemaking Fund was established to provide home help for seniors and individuals with physical disabilities.

The Going Home Fund was established to help seniors remain safely at home after leaving the hospital. The program offers community support services free of charge for the first 10 business days from when clients arrive home from the hospital

The Outreach Worker Fund was established to identify community and individual needs and for developing appropriate strategies and initiatives. The Program is funded by EORC's previous years fundraising Surplus.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

The Resource and Referral Fund was established for crisis intervention, counselling and referrals.

The RTO Fund is used for the rural transportation option for seniors and people with disabilities.

The Seniors Without Walls Fund provides the opportunity for participants to join health and wellness seminars by telephone and partake in general conversations.

The Snow Go Fund is used for coordination and subsidies for reliable snow removal service for seniors and individuals with disabilities.

The Summer Placement Fund was established as an ESDC funded program for student summer jobs.

The Transitional Support Fund is used to help women transition to a life free from abuse, to support in finding housing, and to connect women to financial resources.

The Violence Prevention Fund is used to support and provide awareness to the issues of violence prevention.

The Youth Fund is used to provide individual and small group counselling, support and advocacy for youth aged 6 - 21 years old with crisis intervention and emergency support.

The Service Needs fund is used to address service needs or pressures to respond to program or service gaps.

The COVID-19 fund is used to respond to client needs and/or service delivery associated with the COVID-19 Pandemic.

(c) Capital Assets and Amortization

Capital assets are stated at cost, less accumulated amortization. Amortization is provided for, from the date of acquisition, as follows:

Computers	-	three (3) year straight line basis
Equipment	-	three (3) year straight line basis
Furniture	-	three (3) year straight line basis
Vehicles	-	three (3) year straight line basis
Leasehold improvements	-	fifteen (15) year straight line basis

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(d) Contributions

Contributions received from the different levels of government are subject to specific terms and conditions regarding the expenditure of the funds. The Centre's accounting records are subject to audits to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and, which therefore, would be refundable to the governments. Adjustments to prior years' contributions are recorded in the year in which they are made.

(e) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue (expenses) as appropriate in the year they become known.

(f) Volunteers

Volunteers have contributed approximately 4,720 hours for the year ending March 31, 2021 to assist the Centre in carrying out its service delivery activities. This time has not been valued or recorded in the financial statements.

(g) Financial Instruments

The Centre's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities.

Measurement

Financial instruments are recorded at fair value on initial recognition.

The Centre subsequently measures its financial instruments as follows.

Cash, accounts receivable, and accounts payable and accrued liabilities are subsequently measured at amortized cost.

Investments are measured at fair value. Changes in fair value are recognized in net revenue (expenses).

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down or subsequent recovery is recognized in net revenue (expenses).

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

3. FINANCIAL RISKS AND CONCENTRATION OF RISKS

It is management's opinion that the Centre is not exposed to significant interest rate, liquidity, market or currency risks arising from its financial instruments. There has been no change to the risk exposure from the previous year.

Credit Risk

Credit risk arises from the potential that clients and contributors will fail to honour their obligations. It is the opinion of management that the Centre is not exposed to significant credit risk. There has been no change to the risk exposure from the previous year.

4. CAPITAL ASSETS

	2021			2020
	Cost	Accumulated Amortization	Net	Net
Computers	\$ 63,841	\$ 36,072	\$ 27,769	\$ 11,112
Vehicles	246,924	225,119	21,805	35,576
Leasehold improvements	<u>271,210</u>	<u>84,378</u>	<u>186,832</u>	<u>204,913</u>
	<u>\$ 581,975</u>	<u>\$ 345,569</u>	<u>\$ 236,406</u>	<u>\$ 251,601</u>

5. DEFERRED CONTRIBUTIONS

The Centre's deferred contributions are restricted for use on the applicable projects or specific activities for which funding was received. Contributions for the purchase of capital assets are deferred and recognized as revenue at the same rate as the related capital asset is amortized.

The summary of deferred contributions is as follows:

	Balance - Beginning of Year	Plus: Amount Received	Less: Revenue Recognized	Balance - End of Year
Government Contributions				
Municipal funding	\$ 70,488	\$ 1,410,166	\$ 1,383,377	\$ 97,277
Provincial funding	<u>13,327</u>	<u>1,597,858</u>	<u>1,611,185</u>	<u>-</u>
Subtotal	83,815	3,008,024	2,994,562	97,277
Contributions from non-government sources	293,661	397,314	347,201	343,773
Deferred Capital Contributions including government and non-government funding	<u>240,504</u>	<u>20,581</u>	<u>32,240</u>	<u>228,845</u>
Total	<u>\$ 617,980</u>	<u>\$ 3,425,919</u>	<u>\$ 3,374,003</u>	<u>\$ 683,132</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

6. PENSION PLAN

The Centre participates in the OPTrust Select, a schedule of the OPSEU Pension Plan. This multi-employer defined benefit pension plan covers employees of Ontario's Broader Public Sector and charitable and non-profit organizations in Ontario.

The Centre has adopted defined contribution plan accounting principles for this pension plan as sufficient information is not available to use defined benefit plan accounting.

As at December 31, 2020, the OPSEU Pension Plan surplus in aggregate was \$2,364,000,000. During the year, the Centre contributed and expensed \$49,188 (2019 - \$28,910) to the plan. No significant changes were made to the contractual elements of the plan during the year.

7. COMMITMENT

Commencing August 1, 2016 for a period of 15 years the Centre has leased premises for the following annual basic rent:

2016-2021	\$ 104,151
2021-2026	\$ 111,460
2026-2031	\$ 118,769

In addition to the basic rent, the Centre is responsible for its proportionate share of taxes and operating costs for the building.

8. CONTRACT WITH M.C.C.S.S.

The Centre has a service contract with the Ministry of Children, Community and Social Services (M.C.C.S.S.). One requirement of the contract is the production by management of a Transfer Payment Annual Reconciliation (TPAR) which shows a summary by service of all revenues and expenditures and any resulting surplus or deficit that relate to the contract.

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2021

	<u>MCCSS (Schedule D)</u>	<u>Centre</u>	<u>Client Disburse- ment</u>	<u>Community Developer</u>	<u>Community Support Services</u>	<u>Snow Go</u>	<u>Resource & Referral</u>	<u>Youth</u>	<u>2021 Total</u>	<u>2020 Total</u>
REVENUE										
Grants										
- Provincial	\$ 668,546	\$ -	\$ -	\$ -	\$ 861,388	\$ -	\$ -	\$ -	\$ 1,529,934	\$ 1,510,582
- Municipal		637,003	9,000	90,095	109,590	18,552	152,852	91,064	1,108,156	1,097,636
Miscellaneous (Schedule C)	<u>15,182</u>	<u>241,188</u>	<u>25,226</u>	<u>-</u>	<u>245,927</u>	<u>-</u>	<u>6,686</u>	<u>3,005</u>	<u>537,214</u>	<u>573,395</u>
	\$ 683,728	\$ 878,191	\$ 34,226	\$ 90,095	\$ 1,216,905	\$ 18,552	\$ 159,538	\$ 94,069	\$ 3,175,304	\$ 3,181,613

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2021

	MCCSS (Schedule D)	Centre	Client Disburse- ment	Community Developer	Community Support Services	Snow Go	Resource & Referral	Youth	2021 Total	2020 Total
EXPENSES										
Administration	\$ 60,392	\$ -	\$ -	\$ -	\$ 86,157	\$ -	\$ -	\$ -	\$ 146,549	\$ 143,538
Advertising	1,715	957	390	-	2,480	-	337	-	5,879	9,021
Amortization	-	21,617	-	-	-	-	-	-	21,617	21,180
Board expenses	-	-	-	-	-	-	-	-	-	853
Client transportation	497	20,228	-	-	-	-	-	-	20,725	11,103
Contract expenses	-	890	-	-	7,317	-	-	-	8,207	78,716
CRC Coalition	-	-	-	-	-	-	-	-	-	5,000
CSS client subsidies	-	3,489	2,046	-	-	11,761	-	-	17,296	18,877
Emergency accommodation	650	-	-	-	-	-	-	-	650	465
Emergency disbursement	-	53,838	21,708	-	-	-	-	700	76,246	21,369
Emergency transportation	-	-	133	-	11,074	-	29	-	11,236	-
Fundraising	-	15,204	-	-	-	-	-	-	15,204	2,781
Home support costs	-	-	-	-	164,671	-	-	-	164,671	220,839
Insurance	6,550	9,303	-	780	13,360	-	1,560	2,330	33,883	28,417
Maintenance and repairs	14,486	23,323	-	1,300	25,504	-	2,700	1,325	68,638	76,323
Photocopy and postage	2,455	3,773	-	270	7,142	-	-	-	13,640	21,211
Professional services	16,452	15,487	-	460	5,777	-	516	460	39,152	38,136
Public relations	2,017	892	46	510	2,711	-	-	-	6,176	15,459
Rent	45,678	121,263	-	9,730	62,980	-	16,496	9,717	265,864	269,435
Salaries and benefits	506,221	401,081	-	74,717	783,916	6,791	136,370	68,720	1,977,816	1,916,541
Staff travel and training	413	2,478	-	560	3,769	-	55	80	7,355	29,565
Subscriptions and memberships	1,050	3,845	-	-	1,896	-	80	-	6,871	5,103
Supplies	30,182	15,938	-	472	19,821	-	450	584	67,447	45,284
Support group	2,508	-	-	194	330	-	-	1,746	4,778	16,866
Telephone	5,752	2,566	-	1,160	9,812	-	945	1,180	21,415	32,974
Translation and accessibility	1,598	1,014	-	-	300	-	-	-	2,912	503
Volunteer travel and appreciation	-	-	-	-	7,888	-	-	-	7,888	42,671
	<u>698,616</u>	<u>717,186</u>	<u>24,323</u>	<u>90,153</u>	<u>1,216,905</u>	<u>18,552</u>	<u>159,538</u>	<u>86,842</u>	<u>3,012,115</u>	<u>3,072,230</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ (14,888)</u>	<u>\$ 161,005</u>	<u>\$ 9,903</u>	<u>\$ (58)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,227</u>	<u>\$ 163,189</u>	<u>\$ 109,383</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2021

	<u>Baby Food</u>	<u>RTO</u>	<u>Seniors Without Walls</u>	<u>Going Home Program</u>
REVENUE				
Grants				
- Provincial	\$ -	\$ -	\$ -	\$ -
- Federal	-	-	-	-
- Municipal	-	275,222	-	-
Miscellaneous (Schedule C)	<u>770</u>	<u>13,771</u>	<u>57,982</u>	<u>1,884</u>
	770	288,993	57,982	1,884
EXPENSES				
Administration	-	28,618	6,071	-
Advertising	-	437	-	-
Amortization	-	13,771	-	-
Client transportation	-	12,999	7,200	-
Contract expenses	-	-	100	-
CSS client subsidies	-	1,000	5,643	-
Subscriptions/ Membership	-	-	-	-
Emergency disbursement	-	-	3,500	-
Insurance	-	2,473	-	-
Maintenance and repairs	-	14,419	1,010	-
Photocopy and postage	-	2,085	-	-
Professional services	-	2,607	2,589	-
Public relations	-	1,284	-	-
Rent	-	3,000	-	-
Salaries and benefits	-	145,018	28,636	1,884
Staff travel and training	-	2,296	-	-
Supplies	770	50,128	562	-
Support group	-	-	2,671	-
Telephone	-	2,040	-	-
Volunteer travel and appreciation	-	<u>6,818</u>	-	-
	<u>770</u>	<u>288,993</u>	<u>57,982</u>	<u>1,884</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2021**

	<u>Homemaking</u>	<u>Outreach Worker</u>	<u>Family Court Support</u>	<u>COVID-19</u>	<u>2021 Total</u>	<u>2020 Total</u>
REVENUE						
Grants						
- Provincial	\$ -	\$ -	\$ 81,250	\$ -	\$ 81,250	\$ 81,250
- Federal	-	-	-	-	-	11,430
- Municipal	-	-	-	-	275,222	330,954
Miscellaneous (Schedule C)	<u>13,184</u>	<u>7,000</u>	<u>-</u>	<u>171,808</u>	<u>266,399</u>	<u>46,619</u>
	13,184	7,000	81,250	171,808	622,871	470,259
EXPENSES						
Administration	-	-	3,950	-	38,639	33,086
Advertising	-	-	-	-	437	281
Amortization	-	-	-	387	14,158	5,738
Client transportation	-	-	23	7,200	27,422	8,620
Contract expenses	-	-	-	-	100	-
CSS client subsidies	-	-	-	26,364	33,007	903
Emergency disbursement	-	-	-	7,646	11,146	826
Insurance	-	780	780	-	4,033	3,630
Maintenance and repairs	-	150	2,030	18,210	35,819	13,306
Photocopy and postage	-	234	38	8,186	10,543	2,405
Professional services	-	1,200	300	26,596	33,292	1,998
Public relations	-	-	13	1,122	2,419	2,450
Rent	-	-	3,550	6,364	12,914	3,000
Salaries and benefits	13,184	60,407	68,398	10,979	328,506	334,390
Staff travel and training	-	-	150	4,557	7,003	5,388
Supplies	-	132	50	43,719	95,361	83,935
Support group	-	-	-	6,532	9,203	512
Telephone	-	275	1,968	3,946	8,229	4,613
Volunteer travel and appreciation	-	-	-	-	6,818	12,949
	<u>13,184</u>	<u>63,178</u>	<u>81,250</u>	<u>171,808</u>	<u>679,049</u>	<u>518,030</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ (56,178)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (56,178)</u>	<u>\$ (47,777)</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MISCELLANEOUS REVENUE
FOR THE YEAR ENDED MARCH 31, 2021

	<u>Client Contribution</u>	<u>Donations</u>	<u>Fund- raising</u>	<u>Investment Income</u>	<u>Other Miscellaneous</u>	<u>2021 Total</u>	<u>2020 Total</u>
GENERAL OPERATIONS							
Abused Women (Schedule D) Centre	\$ - 55,048	\$ - 26,314	\$ 3,389 16,465	\$ - 50,681	\$ 10,202 92,680	\$ 13,591 241,188	\$ 53,675 111,670
Children Who Witness (Schedule D)	-	-	1,591	-	-	1,591	-
Client disbursement	340	24,669	-	-	217	25,226	26,057
Community support services	242,427	3,500	-	-	-	245,927	373,021
Resource & Referral	-	-	-	-	6,686	6,686	-
Youth	-	-	-	-	3,005	3,005	8,972
	<u>297,815</u>	<u>54,483</u>	<u>21,445</u>	<u>50,681</u>	<u>112,790</u>	<u>537,214</u>	<u>573,395</u>
SPECIAL PROJECTS							
COVID-19	-	-	-	-	171,808	171,808	-
Baby Food	-	-	-	-	770	770	1,857
RTO	-	-	-	-	13,771	13,771	5,738
Going Home Project	-	-	-	-	1,884	1,884	-
Community Support Services	-	-	-	-	13,184	13,184	7,259
Early Years	-	-	-	-	-	-	21,849
Seniors Without Walls	-	-	-	-	57,982	57,982	-
Outreach Worker	-	-	-	-	7,000	7,000	-
Violence Prevention	-	-	-	-	-	-	9,293
Wellness group	-	-	-	-	-	-	623
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>266,399</u>	<u>266,399</u>	<u>46,619</u>
2021 TOTAL	<u>\$ 297,815</u>	<u>\$ 54,483</u>	<u>\$ 21,445</u>	<u>\$ 50,681</u>	<u>\$ 379,189</u>	<u>\$ 803,613</u>	<u>\$ 620,014</u>
2020 TOTAL	<u>\$ 372,636</u>	<u>\$ 42,520</u>	<u>\$ 13,522</u>	<u>\$ 2,249</u>	<u>\$ 189,087</u>		

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2021

	<u>Children Who Witness</u>	<u>Abused Women</u>	<u>Comite Reseau</u>	<u>Pay Equity</u>	<u>Transitional Support</u>	<u>2021 Total</u>	<u>2020 Total</u>
REVENUE							
Grants							
- Provincial	\$ 64,126	\$ 390,647	\$ 63,152	\$ 19,730	\$ 147,592	\$ 685,247	\$ 640,774
- Repayment of provincial funding	-	-	-	-	(16,701)	(16,701)	-
Miscellaneous (Schedule C)	<u>1,591</u>	<u>13,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,182</u>	<u>53,675</u>
	65,717	404,238	63,152	19,730	130,891	683,728	694,449
EXPENSES							
Administration	6,412	33,728	5,492	-	14,760	60,392	57,381
Advertising	193	1,322	-	-	200	1,715	5,012
Client transportation	-	305	-	-	192	497	1,764
Emergency accommodation	-	650	-	-	-	650	465
Emergency disbursement	-	-	-	-	-	-	326
Insurance	780	3,430	780	-	1,560	6,550	6,197
Maintenance and repairs	1,050	6,543	2,597	-	4,296	14,486	11,449
Photocopy and postage	486	1,897	72	-	-	2,455	3,801
Professional services	300	5,318	9,714	-	1,120	16,452	9,218
Public relations	225	1,312	480	-	-	2,017	3,631
Rent	4,893	25,293	2,535	-	12,957	45,678	45,245
Salaries and benefits	48,384	305,680	21,907	19,730	110,520	506,221	521,491
Staff travel and training	-	84	137	-	192	413	10,488
Subscriptions/membership	-	1,050	-	-	-	1,050	1,000
Supplies	450	12,912	16,565	-	255	30,182	4,870
Support group	2,071	437	-	-	-	2,508	4,774
Telephone	473	3,335	404	-	1,540	5,752	7,112
Translation and accessibility	<u>-</u>	<u>942</u>	<u>656</u>	<u>-</u>	<u>-</u>	<u>1,598</u>	<u>225</u>
	<u>65,717</u>	<u>404,238</u>	<u>61,339</u>	<u>19,730</u>	<u>147,592</u>	<u>698,616</u>	<u>694,449</u>
NET REVENUE (EXPENSE)							
FOR THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,813</u>	<u>\$ -</u>	<u>\$ (16,701)</u>	<u>\$(14,888)</u>	<u>\$ 16,701</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS