

EASTERN OTTAWA RESOURCE CENTRE

FINANCIAL STATEMENTS

MARCH 31, 2022



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, 2022, 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, 2022, 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, 2022 and March 31, 2021, current assets and net assets as at March 31, 2022 and March 31, 2021. Our audit opinion on the financial statements for the year ended March 31, 2021 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 22, 2022.

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2022

	ASSETS	
	<u>2022</u>	<u>2021</u>
CURRENT		
Cash	\$ 1,320,643	\$ 580,026
Short-term investments	-	1,099,998
Accounts receivable	120,992	96,526
Prepaid expenses	<u>31,822</u>	<u>29,587</u>
	1,473,457	1,806,137
LONG-TERM INVESTMENTS	894,197	-
CAPITAL (note 4)	<u>234,822</u>	<u>236,406</u>
	<u>\$ 2,602,476</u>	<u>\$ 2,042,543</u>
	LIABILITIES	
CURRENT		
Accounts payable and accrued liabilities	\$ 509,597	\$ 79,349
Deferred contributions (note 5)	<u>720,985</u>	<u>683,132</u>
	1,230,582	762,481
	NET ASSETS	
SURPLUS	915,327	822,501
NET ASSETS INVESTED IN CAPITAL ASSETS	6,567	7,561
RESERVE FUND (note 2 (b))	<u>450,000</u>	<u>450,000</u>
	<u>1,371,894</u>	<u>1,280,062</u>
	<u>\$ 2,602,476</u>	<u>\$ 2,042,543</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, 2022

	<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>
Core	\$ 643,892	\$(6,599)	\$ 994	\$ 62,218	\$ 700,505
Client disbursement	78,083	20,954	-	20,452	119,489
Community developer	429	(429)	-	-	-
Comite Reseau	1,813	-	-	-	1,813
Community support services	41,232	-	-	-	41,232
Service Needs	20,954	(20,954)	-	-	-
Outreach Worker	-	7,028	-	(7,028)	-
Youth	<u>36,098</u>	<u>-</u>	<u>-</u>	<u>16,190</u>	<u>52,288</u>
	<u>\$ 822,501</u>	<u>\$ -</u>	<u>\$ 994</u>	<u>\$ 91,832</u>	<u>\$ 915,327</u>

STATEMENT OF NET ASSETS INVESTED IN CAPITAL ASSETS

FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
BALANCE - BEGINNING OF YEAR	\$ 7,561	\$ 11,097
Acquisitions during the year	45,745	20,580
Deferred contributions received during the year	(45,745)	(20,580)
Capital contributions recognized in the year	46,336	32,240
Amortization	<u>(47,330)</u>	<u>(35,776)</u>
	<u>(994)</u>	<u>(3,536)</u>
BALANCE - END OF YEAR	<u>\$ 6,567</u>	<u>\$ 7,561</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
REVENUE		
General operations (Schedule A)	\$ 3,307,170	\$ 3,175,304
Special projects (Schedule B)	<u>664,908</u>	<u>622,871</u>
	3,972,078	3,798,175
EXPENSES		
General operations (Schedule A)	3,208,310	3,012,115
Special projects (Schedule B)	<u>671,936</u>	<u>679,049</u>
	<u>3,880,246</u>	<u>3,691,164</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ 91,832</u>	<u>\$ 107,011</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations		
Net revenue (expenses) for the year	\$ 91,832	\$ 107,011
Item not requiring an outlay of cash		
- amortization	<u>47,330</u>	<u>35,777</u>
	139,162	142,788
Net change in non-cash working capital		
- accounts receivable	(24,466)	5,143
- prepaid expenses	(2,235)	27,004
- accounts payable and accrued liabilities	430,247	(6,422)
- deferred contributions	<u>37,853</u>	<u>65,151</u>
	<u>441,399</u>	<u>90,876</u>
	580,561	233,664
INVESTING ACTIVITIES		
Purchase of capital assets	(45,745)	(20,580)
Change in investments	<u>205,801</u>	<u>44,161</u>
	<u>160,056</u>	<u>(64,741)</u>
CHANGE IN CASH POSITION DURING THE YEAR	740,617	168,923
Cash position - beginning of year	<u>580,026</u>	<u>411,103</u>
CASH POSITION - END OF YEAR	<u>\$ 1,320,643</u>	<u>\$ 580,026</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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 is now called the Core Fund and represents the general fund. It is used for program coordination, infrastructure, support and supervision of program staff and initiatives. During the 2021/22 year, the Fund transferred amounts from its operating surplus, resulting from fundraising revenues, \$7,028 to the Outreach Worker Fund. In addition, the Centre Fund transferred \$20,954 from the Service Needs Fund to the Client Disbursements 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, 2022

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, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

The Poverty Reduction Fund was established to provide food security support and non-food related support to clients. This model will focus on empowering community members and connecting them to supports and resources that address the root causes of their food security.

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, 2022

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 7,597 hours for the year ending March 31, 2022 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, 2022

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

	2022			2021
	Cost	Accumulated Amortization	Net	Net
Computers	\$ 63,841	\$ 46,467	\$ 17,374	\$ 27,769
Vehicles	251,463	202,766	48,697	21,805
Leasehold improvements	<u>271,210</u>	<u>102,459</u>	<u>168,751</u>	<u>186,832</u>
	<u>\$ 586,514</u>	<u>\$ 351,692</u>	<u>\$ 234,822</u>	<u>\$ 236,406</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	\$ 97,277	\$ 1,488,935	\$ 1,495,200	\$ 91,012
Provincial funding	<u>-</u>	<u>1,635,148</u>	<u>1,635,148</u>	<u>-</u>
Subtotal	97,277	3,124,083	3,130,348	91,012
Contributions from non-government sources	357,010	452,516	407,791	401,734
Deferred Capital Contributions including government and non-government funding	<u>228,845</u>	<u>45,730</u>	<u>46,336</u>	<u>228,239</u>
Total	<u>\$ 683,132</u>	<u>\$ 3,622,329</u>	<u>\$ 3,584,475</u>	<u>\$ 720,985</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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, 2021, the OPSEU Pension Plan surplus in aggregate was \$4,548,000,000. During the year, the Centre contributed and expensed \$52,356 (2021 - \$49,188) 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:

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, 2022

	<u>MCCSS (Schedule D)</u>	<u>Core</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>2022 Total</u>	<u>2021 Total</u>
REVENUE										
Grants										
- Provincial	\$ 639,304	\$ -	\$ -	\$ -	\$ 874,341	\$ -	\$ -	\$ -	\$ 1,513,645	\$ 1,529,934
- Municipal	-	902,354	9,000	-	102,788	18,923	-	98,717	1,131,782	1,108,156
Miscellaneous (Schedule C)	<u>45,039</u>	<u>261,354</u>	<u>40,819</u>	<u>-</u>	<u>306,271</u>	<u>-</u>	<u>-</u>	<u>8,260</u>	<u>661,743</u>	<u>537,214</u>
	\$ 684,343	\$ 1,163,708	\$ 49,819	\$ -	\$ 1,283,400	\$ 18,923	\$ -	\$ 106,977	\$ 3,307,170	\$ 3,175,304

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2022

	MCCSS (Schedule D)	Core	Client Disburse- ment	Community Developer	Community Support Services	Snow Go	Resource & Referral	Youth	2022 Total	2021 Total
EXPENSES										
Administration	\$ 57,381	\$ -	\$ -	\$ -	\$ 86,157	\$ -	\$ -	\$ -	\$ 143,538	\$ 146,549
Advertising	3,252	6,634	-	-	4,806	-	-	-	14,692	5,879
Amortization	-	24,717	-	-	3,759	-	-	-	28,476	21,617
Board expenses	-	466	-	-	-	-	-	-	466	-
Client transportation	989	56,620	-	-	17,623	-	-	-	75,232	20,725
Contract expenses	-	300	-	-	9,018	-	-	-	9,318	8,207
CSS client subsidies	-	27	5,912	-	-	11,910	-	-	17,849	17,296
Emergency accommodation	-	-	-	-	-	-	-	-	-	650
Emergency disbursement	2,337	4,296	14,921	-	-	-	-	-	21,554	76,246
Emergency transportation	-	-	-	-	-	-	-	-	-	11,236
Fundraising	-	12,155	-	-	-	-	-	-	12,155	15,204
Home support costs	-	575	-	-	194,634	-	-	-	195,209	164,671
Insurance	8,640	16,490	-	-	13,594	-	-	1,680	40,404	33,883
Maintenance and repairs	7,820	45,635	-	-	32,994	-	-	920	87,369	68,638
Photocopy and postage	1,959	3,940	-	-	6,533	-	-	260	12,692	13,640
Professional services	7,667	113,631	100	-	10,768	-	-	300	132,466	39,152
Public relations	4,188	2,282	-	-	2,801	-	-	600	9,871	6,176
Rent	45,003	152,893	-	-	62,980	-	-	7,400	268,276	265,864
Salaries and benefits	529,302	612,053	-	-	788,714	7,013	-	69,460	2,006,542	1,977,816
Staff travel and training	3,920	5,783	-	-	4,300	-	-	200	14,203	7,355
Subscriptions and memberships	950	4,383	-	-	4,282	-	-	-	9,615	6,871
Supplies	4,428	26,342	927	-	11,714	-	-	2,833	46,244	67,447
Support group	1,941	565	7,507	-	3,381	-	-	6,362	19,756	4,778
Telephone	4,566	11,625	-	-	7,865	-	-	772	24,828	21,415
Translation and accessibility	-	78	-	-	-	-	-	-	78	2,912
Volunteer travel and appreciation	-	-	-	-	17,477	-	-	-	17,477	7,888
	<u>684,343</u>	<u>1,101,490</u>	<u>29,367</u>	<u>-</u>	<u>1,283,400</u>	<u>18,923</u>	<u>-</u>	<u>90,787</u>	<u>3,208,310</u>	<u>3,012,115</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ 62,218</u>	<u>\$ 20,452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,190</u>	<u>\$ 98,860</u>	<u>\$ 163,189</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2022**

	Poverty Reduction	Going Home Program	Violence Prevention	RTO	Seniors Without Walls	Summer Placment Program
REVENUE						
Grants						
- Provincial	\$ -	\$ -	\$ 36,503	\$ -	\$ -	\$ -
- Federal	-	-	-	-	-	6,629
- Municipal	-	-	-	294,744	-	-
Miscellaneous (Schedule C)	<u>4,873</u>	<u>4,436</u>	<u>1,251</u>	<u>10,329</u>	<u>50,500</u>	<u>-</u>
	-	-	37,754	305,073	50,500	6,629
EXPENSES						
Administration	-	-	36,503	28,618	1,800	-
Advertising	3,704	-	-	1,256	237	-
Amortization	-	-	-	18,853	-	-
Client transportation	-	-	-	11,177	-	-
Contract expenses	-	-	-	-	-	-
CSS client subsidies	-	-	-	-	-	-
Emergency disbursement	-	-	1,000	-	-	-
Emergency Client Accommodation	-	-	251	-	-	-
Insurance	-	-	-	6,875	-	-
Maintenance and repairs	-	-	-	13,481	-	-
Photocopy and postage	-	-	-	1,265	-	-
Professional services	-	-	-	1,650	-	-
Public relations	-	-	-	1,800	-	-
Rent	-	-	-	-	-	-
Salaries and benefits	-	4,336	-	158,405	47,926	6,629
Staff travel and training	-	100	-	1,967	60	-
Supplies	1,169	-	-	47,717	-	-
Support group	-	-	-	-	477	-
Telephone	-	-	-	2,107	-	-
Volunteer travel and appreciation	-	-	-	9,902	-	-
	<u>-</u>	<u>-</u>	<u>37,754</u>	<u>305,073</u>	<u>50,500</u>	<u>6,629</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2022**

	<u>Homemaking</u>	<u>Outreach Worker</u>	<u>Family Court Support</u>	<u>COVID-19</u>	<u>2022 Total</u>	<u>2021 Total</u>
REVENUE						
Grants						
- Provincial	\$ -	\$ -	\$ 85,000	\$ -	\$ 121,503	\$ 81,250
- Federal	-	-	-	-	6,629	-
- Municipal	-	-	-	68,674	363,418	275,222
Miscellaneous (Schedule C)	<u>20,566</u>	<u>10,600</u>	<u>4,100</u>	<u>66,703</u>	<u>173,358</u>	<u>266,399</u>
	20,566	10,600	89,100	135,377	664,908	622,871
EXPENSES						
Administration	-	-	3,950	-	70,871	38,639
Advertising	-	-	-	1,093	6,290	437
Amortization	-	-	-	-	18,853	14,158
Client transportation	-	-	35	-	11,212	27,422
Contract expenses	-	-	-	1,640	1,640	100
CSS client subsidies	-	-	-	23,931	23,931	33,007
Emergency disbursement	-	-	-	4,317	5,317	11,146
Emergency client accommodation	-	-	-	-	251	-
Insurance	-	-	780	-	7,655	4,033
Maintenance and repairs	-	-	920	3,966	18,367	35,819
Photocopy and postage	-	-	30	-	1,295	10,543
Professional services	-	-	3,119	3,696	8,465	33,292
Public relations	-	-	-	1,300	3,100	2,419
Rent	-	-	6,380	332	6,712	12,914
Salaries and benefits	20,466	17,020	72,960	80,714	408,456	328,506
Staff travel and training	100	-	339	2,626	5,192	7,003
Supplies	-	-	50	8,398	57,334	95,361
Support group	-	133	-	1,400	2,010	9,203
Telephone	-	475	537	1,909	5,028	8,229
Translation and accessibility	-	-	-	55	55	-
Volunteer travel and appreciation	-	-	-	-	9,902	6,818
	<u>20,566</u>	<u>17,628</u>	<u>89,100</u>	<u>135,377</u>	<u>671,936</u>	<u>679,049</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ (7,028)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,028)</u>	<u>\$ (56,178)</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MISCELLANEOUS REVENUE
FOR THE YEAR ENDED MARCH 31, 2022

	Client Contribution	Donations	Fund- raising	Investment Income	Other Miscellaneous	2022 Total	2021 Total
GENERAL OPERATIONS							
Abused Women (Schedule D)	\$ -	\$ -	\$ -	\$ -	\$ 40,039	\$ 40,039	\$ 13,591
Core	59,442	24,898	21,062	37,739	118,213	261,354	241,188
Children Who Witness (Schedule D)	-	5,000	-	-	-	5,000	1,591
Client disbursement	260	25,971	-	-	14,588	40,819	25,226
Community support services	283,532	3,500	-	-	19,239	306,271	245,927
Resource & Referral	-	-	-	-	-	-	6,686
Youth	-	-	-	-	8,260	8,260	3,005
	<u>343,234</u>	<u>54,369</u>	<u>21,062</u>	<u>37,739</u>	<u>200,339</u>	<u>661,743</u>	<u>537,214</u>
SPECIAL PROJECTS							
Baby Food	-	-	-	-	-	-	770
COVID-19	-	5,877	-	-	60,826	66,703	171,808
Community Support Services	-	-	-	-	-	-	13,184
Family Court Support	-	350	-	-	3,750	4,100	-
Going Home Program	-	-	-	-	4,436	4,436	1,884
Homemaking	-	-	-	-	20,566	20,566	-
Outreach Worker	-	-	-	-	10,600	10,600	7,000
RTO	-	-	-	-	10,329	10,329	13,771
Seniors Without Walls	-	-	-	-	50,500	50,500	57,982
Violence Prevention	-	1,251	-	-	-	1,251	-
	<u>-</u>	<u>7,478</u>	<u>-</u>	<u>-</u>	<u>161,007</u>	<u>168,485</u>	<u>266,399</u>
2021 TOTAL	\$ <u>343,234</u>	\$ <u>61,847</u>	\$ <u>21,062</u>	\$ <u>37,739</u>	\$ <u>361,346</u>	\$ <u>830,228</u>	\$ <u>803,613</u>
2020 TOTAL	\$ <u>297,815</u>	\$ <u>54,483</u>	\$ <u>21,445</u>	\$ <u>50,681</u>	\$ <u>370,733</u>		

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2022

	<u>Children Who Witness</u>	<u>Abused Women</u>	<u>Comite Reseau</u>	<u>Pay Equity</u>	<u>Transitional Support</u>	<u>2022 Total</u>	<u>2021 Total</u>
REVENUE							
Grants							
- Provincial	\$ 64,126	\$ 372,828	\$ 36,424	\$ 19,730	\$ 146,196	\$ 639,304	\$ 685,247
- Repayment of provincial funding	-	-	-	-	-	-	(16,701)
Miscellaneous (Schedule C)	<u>5,000</u>	<u>40,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,039</u>	<u>15,182</u>
	69,126	412,867	36,424	19,730	146,196	684,343	683,728
EXPENSES							
Administration	6,412	33,728	2,481	-	14,760	57,381	60,392
Advertising	-	757	2,495	-	-	3,252	1,715
Client transportation	-	355	-	-	634	989	497
Emergency accommodation	-	-	-	-	-	-	650
Emergency disbursement	-	43	-	-	2,294	2,337	-
Insurance	1,980	4,320	780	-	1,560	8,640	6,550
Maintenance and repairs	920	4,680	550	-	1,670	7,820	14,486
Photocopy and postage	356	1,059	70	-	474	1,959	2,455
Professional services	300	5,699	1,000	-	668	7,667	16,452
Public relations	-	2,201	787	-	1,200	4,188	2,017
Rent	7,700	27,200	3,053	-	7,050	45,003	45,678
Salaries and benefits	49,132	325,125	24,628	19,730	110,687	529,302	506,221
Staff travel and training	1,010	2,064	-	-	846	3,920	413
Subscriptions/membership	-	950	-	-	-	950	1,050
Supplies	502	2,265	120	-	1,541	4,428	30,182
Support group	469	481	-	-	991	1,941	2,508
Telephone	345	1,940	460	-	1,821	4,566	5,752
Translation and accessibility	-	-	-	-	-	-	1,598
	<u>69,126</u>	<u>412,867</u>	<u>36,424</u>	<u>19,730</u>	<u>146,196</u>	<u>684,343</u>	<u>698,616</u>
NET REVENUE (EXPENSE)							
FOR THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,888)</u>

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS