

EASTERN OTTAWA RESOURCE CENTRE

FINANCIAL STATEMENTS

MARCH 31, 2024



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, 2024, 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, 2024, 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 and cash flows from operations for the years ended March 31, 2024 and March 31, 2023, current assets and net assets as at March 31, 2024 and March 31, 2023. Our audit opinion on the financial statements for the year ended March 31, 2023 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.



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.

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INDEPENDENT AUDITORS' REPORT (Cont'd.)

- 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 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,
July 22, 2024.

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT		
Cash	\$ 733,998	\$ 580,281
Short-term investments	1,021,821	985,728
Accounts receivable	148,374	233,607
Prepaid expenses	<u>36,543</u>	<u>19,442</u>
	1,940,736	1,819,058
LONG-TERM INVESTMENTS	856,534	831,651
CAPITAL (note 4)	<u>288,713</u>	<u>183,065</u>
	<u>\$ 3,085,983</u>	<u>\$ 2,833,774</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 510,727	\$ 522,718
Deferred contributions (note 5)	<u>912,941</u>	<u>861,154</u>
	1,423,668	1,383,872
NET ASSETS		
SURPLUS	1,156,684	996,870
NET ASSETS INVESTED IN CAPITAL ASSETS	55,631	3,032
RESERVE FUND (note 2 (b))	<u>450,000</u>	<u>450,000</u>
	<u>1,662,315</u>	<u>1,449,902</u>
	<u>\$ 3,085,983</u>	<u>\$ 2,833,774</u>

Commitment (note 7)

Approved on behalf of the Organization:



BOARD President. Director



Board Secretary Director

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF SURPLUS

FOR THE YEAR ENDED MARCH 31, 2024

	<u>Surplus Beginning of Year</u>	<u>Interfund Appropriation (note 2(b))</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	\$ 778,488	\$(18,234)	\$(52,599)	\$ 290,136	\$ 997,791
Abused women	-	2,672	-	(2,672)	-
Client disbursement	119,489	-	-	(16,975)	102,514
Comite Reseau	1,813	-	-	-	1,813
Children Who Witness	-	67	-	(67)	-
Community support services	32,283	-	-	-	32,283
Going Home Program	7,144	-	-	-	7,144
Homemaking	5,365	-	-	-	5,365
Shock Proofing Communities	-	15,495	-	(15,495)	-
Youth	<u>52,288</u>	<u>-</u>	<u>-</u>	<u>(42,514)</u>	<u>9,774</u>
	<u>\$ 996,870</u>	<u>\$ -</u>	<u>\$(52,599)</u>	<u>\$ 212,413</u>	<u>\$ 1,156,684</u>

STATEMENT OF NET ASSETS INVESTED IN CAPITAL ASSETS

FOR THE YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
BALANCE - BEGINNING OF YEAR	\$ 3,032	\$ 6,567
Acquisitions during the year	157,239	-
Deferred capital contributions received during the year	(101,429)	-
Capital contributions recognized in the year	48,380	48,222
Amortization	<u>(51,591)</u>	<u>(51,757)</u>
	<u>52,599</u>	<u>(3,535)</u>
BALANCE - END OF YEAR	<u>\$ 55,631</u>	<u>\$ 3,032</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
REVENUE		
General operations (Schedule A)	\$ 3,566,848	\$ 3,268,747
Special projects (Schedule B)	<u>491,443</u>	<u>687,731</u>
	4,058,291	3,956,478
EXPENSES		
General operations (Schedule A)	3,338,940	3,195,329
Special projects (Schedule B)	<u>506,938</u>	<u>683,141</u>
	<u>3,845,878</u>	<u>3,878,470</u>
NET REVENUE FOR THE YEAR	<u>\$ 212,413</u>	<u>\$ 78,008</u>

EASTERN OTTAWA RESOURCE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations		
Net revenue for the year	\$ 212,413	\$ 78,008
Item not requiring an outlay of cash		
- amortization	<u>51,591</u>	<u>51,757</u>
	264,004	129,765
Net change in non-cash working capital		
- accounts receivable	85,233	(112,615)
- prepaid expenses	(17,101)	12,380
- accounts payable and accrued liabilities	(11,992)	13,121
- deferred contributions	<u>(49,661)</u>	<u>140,169</u>
	<u>6,479</u>	<u>53,055</u>
	270,483	182,820
INVESTING ACTIVITIES		
Capital contributions	101,449	-
Purchase of capital assets	(157,239)	-
Change in investments	<u>(60,976)</u>	<u>(923,182)</u>
	<u>(116,766)</u>	<u>(923,182)</u>
CHANGE IN CASH POSITION DURING THE YEAR	153,717	(740,362)
Cash position - beginning of year	<u>580,281</u>	<u>1 320,643</u>
CASH POSITION - END OF YEAR	<u>\$ 733,998</u>	<u>\$ 580,281</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

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 Core Fund represents the general fund and is used for program coordination, infrastructure, support and supervision of program staff and initiatives. During the 2023/24 year, the Fund appropriated amounts from its operating surplus, resulting from fundraising revenues, \$2,672 to the Abused Women Fund, \$67 to the Children Who Witness Fund, and \$15,495 to the Shock Proofing Communities 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, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(b) Fund Accounting (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 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 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 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 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 year's fundraising Surplus.

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.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(b) Fund Accounting (Cont'd.)

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

The Ontario Trillium Fund is used to develop and implement medium to long-term plans to address new organizational needs related to COVID-19 and/or prepare for change.

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 Shock Proofing for Communities Fund is used to address gender-based violence in the context of moving towards post-pandemic recovery.

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 Red Cross Fund is one-time funding used to undertake a comprehensive review of EORC's HR structures and processes including recruitment, onboarding, retention, roles and responsibilities and policies.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(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

(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 as appropriate in the year they become known.

(f) Volunteers

Volunteers have contributed approximately 6,253 hours for the year ending March 31, 2024 to assist the Centre in carrying out its service delivery activities. This time has not been valued or recorded in the financial statements.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(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.

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.

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.

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

4. CAPITAL ASSETS

	2024			2023
	Cost	Accumulated Amortization	Net	Net
Computers	\$ 119,632	\$ 63,851	\$ 55,781	\$ 6,980
Vehicles	332,126	231,783	100,343	25,415
Leasehold improvements	<u>271,210</u>	<u>138,621</u>	<u>132,589</u>	<u>150,670</u>
	<u>\$ 722,968</u>	<u>\$ 434,255</u>	<u>\$ 288,713</u>	<u>\$ 183,065</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				
Federal funding	\$ -	\$ 4,840	\$ 4,840	\$ -
Municipal funding	216,937	1,309,072	1,306,501	219,508
Provincial funding	<u>-</u>	<u>1,813,903</u>	<u>1,813,903</u>	<u>-</u>
Subtotal	216,937	3,127,815	3,125,244	219,508
Contributions from non-government sources				
Fundraising	-	68,582	68,582	-
Donations	-	38,507	38,507	-
Miscellaneous	<u>464,200</u>	<u>279,551</u>	<u>283,384</u>	<u>460,367</u>
Subtotal	464,200	386,640	390,473	460,367
Deferred Capital Contributions including government and non-government funding	<u>180,017</u>	<u>101,429</u>	<u>48,380</u>	<u>233,066</u>
Total	<u>\$ 861,154</u>	<u>\$ 3,615,884</u>	<u>\$ 3,564,097</u>	<u>\$ 912,941</u>

EASTERN OTTAWA RESOURCE CENTRE

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

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, 2023, the OPSEU Pension Plan surplus in aggregate was \$3,076,000. During the year, the Centre contributed and expensed \$44,029 (2023 - \$46,037) 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:

2024-2026	\$ 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, 2024**

	MCCSS (Schedule D)	Core	Client Disburse- ment	Community Support Services	Snow Go	Youth	2024 Total	2023 Total
REVENUE								
Grants								
- Provincial	\$ 712,424	\$ 22,387	\$ -	\$ 976,214	\$ -	\$ -	\$ 1,711,025	\$ 1,561,017
- Federal	-	-	-	-	-	-	-	4,000
- Municipal	-	1,047,079	-	117,688	19,687	-	1,184,454	1,150,536
Miscellaneous (Schedule C)	7,495	251,571	80	412,042	-	181	671,369	553,194
	<u>\$ 719,919</u>	<u>\$ 1,321,037</u>	<u>\$ 80</u>	<u>\$ 1,505,944</u>	<u>\$ 19,687</u>	<u>\$ 181</u>	<u>\$ 3,566,848</u>	<u>\$ 3,268,747</u>

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF GENERAL OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2024

EXPENSES	MCCSS (Schedule D)	Client					Snow GO	Youth	2024 Total	2023 Total
		Core	Disburse- ment	Support Services	Community	GO				
Administration	\$ 64,879	\$ 352	\$ -	\$ 35,241	\$ -	\$ -	\$ -	\$ 100,472	\$ 151,125	
Advertising	1,309	5,939	-	6,268	-	-	-	13,516	12,612	
Amortization	-	22,252	-	2,819	-	-	-	25,071	28,476	
Bad debt expense	-	-	-	5,400	-	-	-	5,400	-	
Board expenses	-	-	-	-	-	-	-	-	84	
Client transportation	268	608	-	500	-	-	-	1,376	15,607	
Contract expenses	62,727	17,601	-	13,230	-	-	-	93,558	32,638	
CRC Coalition	-	11,999	-	-	-	-	-	11,999	-	
CSS client subsidies	-	-	3,790	1,255	-	11,897	-	16,942	18,761	
Emergency accommodation	-	527	2,000	-	-	-	-	2,527	-	
Emergency disbursement	1,179	32,314	10,432	1,691	-	-	-	45,616	34,890	
Emergency transportation	918	1,625	-	992	-	-	-	3,535	662	
Fundraising	-	15,266	-	-	-	-	-	15,266	3,942	
Home support costs	-	-	46	231,976	-	-	-	232,022	186,426	
Insurance	8,135	15,963	-	10,089	-	-	2,049	36,236	55,526	
Maintenance and repairs	5,000	112,445	-	71,015	-	-	-	188,460	106,447	
Photocopy and postage	85	8,379	-	7,051	-	-	-	15,515	13,382	
Professional services	676	64,720	-	4,511	-	-	-	69,907	113,368	
Public relations	55	2,221	-	1,512	-	-	-	3,788	15,581	
Rent	42,600	170,919	-	56,980	-	-	7,680	278,179	299,277	
Salaries and benefits	488,706	479,769	-	998,489	-	7,790	30,097	2,004,851	1,868,192	
Staff travel and training	3,216	7,136	-	4,815	-	-	50	15,217	17,689	
Subscriptions and memberships	1,088	6,170	-	2,566	-	-	-	9,824	9,715	
Supplies	35,668	24,047	226	13,936	-	-	-	73,877	163,658	
Support group	3,941	451	561	2,142	-	-	2,500	9,595	8,649	
Telephone	2,208	12,652	-	5,219	-	-	319	20,398	21,784	
Translation and accessibility	-	5,241	-	-	-	-	-	5,241	1,608	
Utilities	-	12,305	-	-	-	-	-	12,305	-	
Volunteer travel and appreciation	-	-	-	28,247	-	-	-	28,247	15,230	
NET REVENUE (EXPENSES)	722,658	1,030,901	17,055	1,505,944	19,687	42,695	3,338,940	3,195,329	3,195,329	
FOR THE YEAR	\$ (2,739)	\$ 290,136	\$ (16,975)	\$ -	\$ -	\$ (42,514)	\$ 227,908	\$ 73,418	\$ -	

MCCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2024**

	Poverty Reduction	Going Home Program	Violence Prevention	RTO	Summer Placement Program	Homemaking	Canadian Red Cross
REVENUE							
Grants							
- Provincial	\$ -	\$ -	\$ 5,388	\$ -	\$ -	\$ -	\$ -
- Federal	-	-	-	122,047	4,840	-	-
- Municipal	-	-	-	26,540	-	20,266	-
Miscellaneous (Schedule C)	<u>22,150</u>	<u>6,491</u>	<u>30,727</u>	<u>26,540</u>	-	<u>20,266</u>	<u>45,839</u>
	22,150	6,491	36,115	148,587	4,840	20,266	45,839
EXPENSES							
Administration	-	-	36,115	25,458	-	-	7,697
Advertising	30	-	-	75	-	-	-
Amortization	-	-	-	26,520	-	-	-
Client transportation	24	-	-	-	-	-	-
Contract expenses	-	-	-	-	-	-	38,142
CSS client subsidies	-	-	-	-	-	-	-
Emergency disbursement	-	-	-	-	-	-	-
Emergency client accommodation	-	-	-	-	-	-	-
Insurance	332	-	-	4,292	-	-	-
Maintenance and repairs	-	-	-	6,400	-	-	-
Photocopy and postage	-	-	-	500	-	-	-
Professional services	-	-	-	413	-	-	-
Public relations	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Salaries and benefits	21,764	6,491	-	75,085	4,840	20,266	-
Staff travel and training	-	-	-	-	-	-	-
Supplies	-	-	-	500	-	-	-
Support group	-	-	-	-	-	-	-
Telephone	-	-	-	1,176	-	-	-
Volunteer travel and appreciation	-	-	-	8,168	-	-	-
	<u>22,150</u>	<u>6,491</u>	<u>36,115</u>	<u>148,587</u>	<u>4,840</u>	<u>20,266</u>	<u>45,839</u>
NET REVENUE (EXPENSES) FOR THE YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF SPECIAL PROJECTS
FOR THE YEAR ENDED MARCH 31, 2024

	<u>Ontario Trillium Foundation</u>	<u>Shock Proofing Communities</u>	<u>Family Court Support</u>	<u>2024 Total</u>	<u>2023 Total</u>
REVENUE					
Grants					
- Provincial	\$ -	\$ -	\$ 97,489	\$ 102,877	\$ 169,904
- Federal	-	-	-	4,840	4,701
- Municipal	-	-	-	122,047	268,140
Miscellaneous (Schedule C)	<u>74,266</u>	<u>35,400</u>	<u>-</u>	<u>261,679</u>	<u>244,986</u>
	74,266	35,400	97,489	491,443	687,731
EXPENSES					
Administration	5,648	2,602	5,625	83,145	119,300
Advertising	-	536	300	941	1,223
Amortization	-	-	-	26,520	23,281
Client transportation	-	-	126	150	10,480
Contract expenses	-	-	-	38,142	-
CSS client subsidies	-	-	-	-	3,434
Emergency disbursement	1,550	-	-	1,550	31,728
Emergency transportation	-	-	95	95	-
Insurance	-	-	548	5,172	6,275
Maintenance and repairs	-	491	600	7,491	20,222
Photocopy and postage	-	350	-	850	1,547
Professional services	-	-	-	413	3,277
Public relations	904	-	-	904	9,025
Rent	-	-	5,925	5,925	4,878
Salaries and benefits	65,046	45,773	82,523	321,788	361,431
Staff travel and training	347	691	187	1,225	9,920
Subscriptions and memberships	-	-	-	-	5,000
Supplies	456	452	500	1,908	59,034
Support group	-	-	-	-	1,241
Telephone	315	-	1,060	2,551	2,783
Volunteer travel and appreciation	-	-	-	8,168	9,062
	<u>74,266</u>	<u>50,895</u>	<u>97,489</u>	<u>506,938</u>	<u>683,141</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ -</u>	<u>\$ (15,495)</u>	<u>\$ -</u>	<u>\$ (15,495)</u>	<u>\$ 4,590</u>

**EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MISCELLANEOUS REVENUE
FOR THE YEAR ENDED MARCH 31, 2024**

	Client Contribution	Donations	Fund-raising	Investment Income (Loss)	Other Miscellaneous	2024 Total	2023 Total
GENERAL OPERATIONS							
Abused Women (Schedule D)	\$ -	\$ 961	\$ -	\$ -	\$ 6,275	\$ 7,236	\$ 5,803
Core	-	26,656	68,582	85,357	70,976	251,571	70,400
Children Who Witness (Schedule D)	-	78	-	-	181	259	5,660
Client disbursement	80	-	-	-	-	80	26,699
Community support services	373,794	4,242	-	-	34,006	412,042	413,984
Comite Reseau (Schedule D)	-	-	-	-	-	-	273
Snow Go	-	-	-	-	-	-	1,274
Transitional Support (Schedule D)	-	-	-	-	-	-	547
Youth	-	-	-	-	181	181	28,554
	373,874	31,937	68,582	85,357	111,619	671,369	553,194
SPECIAL PROJECTS							
Canadian Red Cross	-	-	-	-	45,839	45,839	36,251
COVID-19	-	-	-	-	-	-	292
Family Court Support	-	-	-	-	6,491	6,491	13,371
Going Home Program	-	-	-	-	20,266	20,266	23,290
Homemaking	-	-	-	-	74,266	74,266	19,158
Ontario Trillium Foundation	-	-	-	-	-	-	15,875
Outreach Worker	-	-	-	-	26,520	26,540	26,382
RTO	-	20	-	-	-	-	25,833
Seniors Without Walls	-	-	-	-	30,177	30,727	8,292
Violence Prevention	-	550	-	-	35,400	35,400	50,765
Shock Proofing Communities	-	-	-	-	22,150	22,150	25,477
Poverty Reduction	-	-	-	-	-	-	-
	-	570	-	-	261,109	261,679	244,986
2024 TOTAL	\$ 373,874	\$ 32,507	\$ 68,582	\$ 85,357	\$ 372,728	\$ 933,048	\$ 798,180
2023 TOTAL	\$ 328,358	\$ 60,203	\$ 23,592	\$ (21,929)	\$ 407,956	\$ 798,180	

EASTERN OTTAWA RESOURCE CENTRE
SCHEDULE OF MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2024

	Children Who Witness	Abused Women	Comite Reseau	Transitional Support	2024 Total	2023 Total
REVENUE						
Grants						
- Provincial	\$ 64,126	\$ 424,761	\$ 36,335	\$ 187,202	\$ 712,424	\$ 704,471
Miscellaneous (Schedule C)	<u>259</u>	<u>7,236</u>	-	-	<u>7,495</u>	<u>12,283</u>
	64,385	431,997	36,335	187,202	719,919	716,754
EXPENSES						
Administration	6,235	36,252	3,159	19,233	64,879	63,691
Advertising	300	766	-	243	1,309	4,757
Client transportation	-	241	-	27	268	3,979
Contract expenses	-	-	-	62,727	62,727	-
Emergency disbursement	-	702	-	477	1,179	939
Emergency transportation	-	270	-	648	918	285
Insurance	2,210	5,095	-	830	8,135	8,400
Maintenance and repairs	600	4,400	-	-	5,000	3,600
Photocopy and postage	85	-	-	-	85	1,514
Professional services	-	676	-	-	676	2,688
Public relations	-	55	-	-	55	1,479
Rent	8,030	27,920	-	6,650	42,600	45,501
Salaries and benefits	44,628	350,049	-	94,029	488,706	488,910
Staff travel and training	304	2,722	-	190	3,216	5,200
Subscriptions and memberships	-	854	-	234	1,088	1,150
Supplies	-	1,662	33,176	830	35,668	97,021
Support group	1,600	1,640	-	701	3,941	3,164
Telephone	<u>460</u>	<u>1,365</u>	-	<u>383</u>	<u>2,208</u>	<u>2,722</u>
	64,452	434,669	36,335	187,202	722,658	735,000
NET REVENUE (EXPENSE)						
FOR THE YEAR	<u>\$ (67)</u>	<u>\$ (2,672)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,739)</u>	<u>\$ (18,246)</u>

