



Ottawa

Voir au-delà du handicap
Promoting a new perspective on disability

ANNUAL REPORT



2024

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MESSAGE FROM THE BOARD

Hello everyone! We hope that you have all had a happy summer.

It's that time of the year again – time to reflect on the triumphs and challenges that have been part of growth of the Ottawa Independent Living Resource Centre (OILRC) this year. As your Board members, we are so proud of the way the Centre's members, volunteers, students, and staff have continued to support each other and work together to expand programming and help the OILRC thrive.

This year, thanks to your efforts and flexibility, various sessions and workshops for members have continued and we've enjoyed great activities such as music, art, exercise and recreation based activities. We also have enjoyed events such as our OILRC BBQs,

Halloween, Holiday, and New Year's Eve parties. You have also helped to raise awareness of the important work we do here through your participation in outings, like attending the NCC Summer Days, Tulip festival, and your amazing contributions to events

like the OILRC's fundraising markets. An example of these contributions is your beautiful art work, through which you have all shown such developed skillsets. We are so fortunate and grateful that our artist, Allyson Luedtke, has continued to support the OILRC and all its members, including staff. It is thanks to your continued support and love for our centre that we have not only continued programming, but also grown and found ways to serve more of our community.

You did all this and more as a part of the OILRC team. Ximena Rodriguez switched positions from the Peer Support Coordinator role to the Direct Funding coordinator when Jada Wahabu left the Centre to pursue other career opportunities in April 2024. James Shaheen joined our team to take on the Peer Support Coordinator role in April 2024.

Gina Varelas-Stapper has continued to assume the role of Executive Director at OILRC. The Board would like to extend huge thanks to Gina. Her genuine care for and belief in the strength of our members, passion for everything the Centre stands for, and seemingly boundless energy has allowed the OILRC to take big steps forward this year: our membership grew and we offered more programming, support and services than ever before.

Particularly special mention goes out to our new board members: Fern Kwantes, Carl Farah, and David McDonald. Welcome to the board!

As always, we would also like to thank the OILRC's behind-the-scenes support group, made up of volunteers, community partners, and funders. We are so grateful to Cistel Technology, Service Coordination, Lola Charitable Gaming Association, and the Canadian Career Development Foundation. Much gratitude goes to the Centre's individual donors as well. Your support is indispensable and so appreciated. Thank you!

- Erin Naef, Chair of OILRC Board of Directors

2022-23 Annual General Meeting OILRC

Meeting Minutes- Highlights

September 25, 2023

Attendees:

Members: Jean, Tracey, Mike, Eric, Muna, Robert, Ana, Nicole Graham,

Executive Director: Georgina Varelas-Stapper , DF facilitator Jada Wahabu, PS coordinator: Ximena Rodriguez

Board Members: Carl Farah, Erin Naef (Chair), Fern Kwantes, Anne-Marie Joanisse (Treasurer)

Regrets: Emily Rahn (Secretary)

1. Meeting called to order at 6:06 pm

2. Approval of the Agenda

3. Approval of the 2022 AGM Minutes

3.1 Message from the Board: Erin Naef - Thanked everyone for the efforts and congratulated the centre for it's accomplishments in the year.

3.2 Program Updates

Peer support: Gina- Monthly calendars full with activities – 22 to 30 activities per month. Determine activities during round table with members.

New members, returning members. OILRC provides opportunities to make connections which carry outside the centre.

3.3 Consumer spotlight- Gina provided consumer spotlight: for 22-23 spotlight on Nicole Graham. Congratulations Nicole.

3.4 Direct funding: Jada- Uptake in self-managers, 3 starters in 22-23. Promoting program at various events. Staffing challenges continue post covid, which the centre is working to address.

4 Treasure's Report: Anne-Marie Joanisse
-reviewed financial assets and liabilities
-reviewed total revenue and expenses for the fiscal year
-expenses consistent with prior year, no surprises.

Motion to appoint Frouin as auditors in 2023-24 by Anne-Marie, seconded by Nicole Unanimously carried

5. Approval of Nominations & Board of Directors Elections

New board members:

-Carl: introduced himself, excited to join the board.
-Fern: introduced herself, was a member of OILRC virtually since 2020. Looking forward to visiting the centre in person.

Motion to appoint new board members by Robert, seconded by Muna
Unanimously carried

6. Other Business- Nicole: meeting on Para Transpo

7. Adjournment: Erin Naef

Motion to adjourn meeting by Erin, seconded by
Unanimously carried.

Adjourned 7:27pm.

Peer Support:

Consumers of the centre continue to enjoy the Peer Support Program. We introduced a new music program during this last fiscal year, that been extremely popular. Painting with Allyson continues to be a waitlisted program each month due to high demand.

The Peer Support monthly calendar has 22-30 activities/programs per month. The program also has approximately 150-200 participations per month, peak is 260, which is a 50 participation increase from the last fiscal year.

Direct Funding:

New Self-Managers continue to join the direct funding program. Many applications have been submitted and a number of new applications are being processed. There have been 2 new starters in this past fiscal year, with more projected to begin the program.

Consumer Spotlight



Shahow Ahmed

Shahow has been a consumer at OILRC since June 2023. Shahow has been such a warm presence at the centre. Shahow is the first to welcome new members and make them feel comfortable. We are so proud of Shahow's accomplishments in this past year including: obtaining a job, being enrolled in driving lessons, and working on his painting and guitar skills. Shahow teaches us all resilience and having a positive outlook in life. We're all very fortunate to be a part of his journey.

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

Independent Auditors' Report
Statement of Financial Position
Statement of Operations and Changes in Net Assets
Statement of Cash Flows
Notes to Financial Statements
Program Schedule of Revenue and Expenses



INDEPENDENT AUDITORS' REPORT

To the Directors of:
Ottawa Independent Living Resource Centre

Qualified Opinion

We have audited the financial statements of Ottawa Independent Living Resource Centre, which comprise the statement of financial position as at March 31, 2024, and the statement of operations, statement of changes in net assets and cash flows statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Ottawa Independent Living Resource Centre as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Ottawa Independent Living Resource Centre derives revenue from fundraising activities, 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 Ottawa Independent Living Resource Centre. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, cash flows from operations and net assets for both March 31, 2024 and the previous year.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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.

Frouin Group Professional Corporation
Chartered Professional Accountants

30 Colonnade Road, Unit 228, Ottawa, ON, K2E 7J6

Tel: 613-230-1022 Fax: 613-230-2954

Auditors' Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high-level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted audit standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Frouin Group Professional Corporation
Ottawa, Ontario
September 6, 2024

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

FROUIN
GROUP

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
AUDITED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024

ASSETS	2024	2023
CURRENT ASSETS		
Cash	\$ 44,059	\$ 45,729
Accounts receivable	4,639	5,444
HST receivable	5,002	1,482
Prepaid expenses	<u>2,079</u>	<u>2,079</u>
TOTAL ASSETS	\$ 55,779	\$ 54,734
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 4,049	\$ 10,956
DEFERRED PROJECT REVENUE (Note 4)	<u>43,919</u>	<u>21,507</u>
TOTAL LIABILITIES	<u>47,968</u>	<u>32,463</u>
NET ASSETS	<u>7,811</u>	<u>22,271</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 55,779</u>	<u>\$ 54,734</u>

APPROVED ON BEHALF OF THE BOARD:

Director _____

Director _____

(See accompanying Notes to Financial Statements)

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
AUDITED STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
REVENUE		
Contract revenue	\$ 2,916	\$ 2,700
Bingo - Peer Support Program	20,168	27,400
Donations	13,682	9,602
Fundraising and other	2,165	5
Government and other grants	<u>180,284</u>	<u>153,870</u>
	<u>219,215</u>	<u>193,577</u>
EXPENSES		
Bank charges and interest	386	361
Contract work	9,450	7,386
Capital asset purchases (Note 2a)	1,155	3,318
Fundraising	4,416	0
Insurance	4,421	4,253
Meetings and refreshments	5,853	6,257
Office supplies, photocopying and printing	1,274	1,956
Professional fees	6,414	6,318
Rent and utilities	27,709	28,064
Salaries and benefits	<u>166,539</u>	133,650
Subscriptions, memberships and other	4,047	2,955
Telephone and internet	1,208	1,691
Travel and parking	<u>803</u>	<u>172</u>
	<u>233,675</u>	<u>196,381</u>
NET EXPENSE FOR THE YEAR	(14,460)	(2,804)
NET ASSETS, beginning of the year	<u>22,271</u>	<u>25,075</u>
NET ASSETS, end of the year	\$ <u>7,811</u>	\$ <u>22,271</u>

(See accompanying Notes to Financial Statements)

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Net expense for the year	\$ (14,460)	\$ (2,804)
Net change in non-cash working capital		
Accounts receivable	(2,716)	5,121
Prepaid expenses	0	1,055
Accounts payable and accrued liabilities	(6,906)	6,434
Change in deferred contributions	<u>22,412</u>	<u>14,833</u>
	<u>12,790</u>	<u>27,443</u>
NET CHANGE IN CASH	(1,670)	24,639
CASH, beginning of year	<u>45,729</u>	<u>21,090</u>
CASH, end of year	<u>\$ 44,059</u>	<u>\$ 45,729</u>
REPRESENTED BY:		
Cash	<u>\$ 44,059</u>	<u>\$ 45,729</u>

(See accompanying Notes to Financial Statements)

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE

NOTES TO AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2024

1. PURPOSE OF THE ORGANIZATION

The Ottawa Independent Living Resource Centre (OILRC) provides programs and support in order to enhance the process for empowering individuals with disabilities to direct their own lives and participate fully in the community. The Centre is economically dependent on Employment and Social Development Canada for core program funding.

The Centre was incorporated on June 21, 1989 under the Canada Corporations Act as a not-for-profit organization and is a Registered Charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a. Capital assets

Capital assets are expensed in the year of purchase. This is in accordance with Canadian accounting standards for not-for-profit organizations with average gross revenues less than \$500,000. In the current year, \$1,154 of equipment was purchased and expensed. There were \$3,318 in expenditures in 2023.

b. Contributed materials and services

Contributions received in the form of materials and services are recorded at fair value at the date of contribution when the fair value can be reasonably estimated and when the materials and services are used in the normal course of operations.

c. 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 expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d. Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

3. FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying value of cash, accounts receivable and accounts payable and accrued liabilities approximate both their fair value and amortized cost because of the relatively short period to maturity of the instruments. Management is of the opinion that the organization is not exposed to significant interest, currency or credit risk arising from its financial instruments.

4. DEFERRED PROJECT REVENUES

Deferred project revenues represent restricted grant and other funding received in the current year that is related to the subsequent period and are comprised as follows:

	2024	2023
Peer Support Program	\$ 33,852	\$ 14,090
Ottawa Community Foundation	10,067	7,417
Total	<u>\$ 43,919</u>	<u>\$ 21,507</u>

5. ECONOMIC DEPENDENCE

The Centre derives a major portion of its revenue from government funding and various grants. During the year, the Centre received a total of \$36,972 (2023: \$39,618) from Human Resources and Skills Development Canada (HRSDC). The Centre also received \$91,032 (2023: \$85,548) in funding through The Centre for Independent Living in Toronto (CILT).

Going forward, management has lowered various expenses and continues to seek additional sources of revenue.

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

6. FINANCIAL RISK MANAGEMENT POLICY

Ottawa Independent Living Resource Centre is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at March 31, 2024:

a) Credit risk

Credit risk associated with accounts receivables is minimized by regular evaluation of the credibility of debtors. The accounts receivable at year end mainly comprise of amounts receivable from CRA as well as recoverable expenses.

b) Currency risk

The Centre's functional currency is the Canadian dollar. Ottawa Independent Living Resource Centre does not enter into foreign currency transactions and does not use foreign exchange forward contracts.

c) Liquidity risk

Ottawa Independent Living Resource Centre manages its liquidity risk by regularly monitoring forecasted and actual cash flow and financial liability maturities, and by holding assets that can be readily converted into cash. Accounts payable are normally paid within 30 days.

d) Interest rate risk

Ottawa Independent Living Resource Centre is exposed to interest rate risk with regards to its demand loan. Fluctuations in market rates of interest on the demand loan do not have a significant impact on the Centre's results of operations.



**AUDITORS' COMMENTS ON
SUPPLEMENTARY FINANCIAL INFORMATION**

To the Directors of:
Ottawa Independent Living Resource Centre:

The audited financial statements of the Centre as of March 31, 2024 and our report thereon dated September 6, 2024 are presented in the preceding section of this annual report. The financial information presented hereinafter was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the financial statements and, in our opinion, it is fairly presented in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Frouin Group".

Frouin Group Professional Corporation
Ottawa, Ontario
September 6, 2024

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

OTTAWA INDEPENDENT LIVING RESOURCE CENTRE
EMPLOYMENT AND SOCIAL DEVELOPMENT CANADA PROGRAM
SCHEDULE OF REVENUES AND EXPENSES

AS AT MARCH 31, 2024

	2024	2023
REVENUE	\$ <u>36,972</u>	\$ <u>39,618</u>
EXPENDITURES		
Personnel	21,232	37,689
Professional fees	1,840	0
Rent and utilities	13,900	0
Materials and other	0	1,929
	<u>36,972</u>	<u>39,618</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>0</u>	<u>0</u>

(See accompanying Notes to Financial Statements)