



## **Annual General Report | 2015**



**Elizabeth Fry Society of Manitoba Inc**





# Elizabeth Fry Society of Manitoba Inc

## Annual General Meeting 2014/2015 June 29, 2015

### Agenda

1. Welcome
2. Call to Order
3. Staff, Board and Volunteer Introductions
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7. Board Slate 2015 -2016 Page 17
8. Recognition of Service to past Board members
9. Treasurer's Report Page 19
10. 2014 – 2015 Financial Statements *(beginning page 1 of Auditor's Report)*  
Financial Statements April 1, 2014 - March 31, 2015
  - Appointment of Auditors 2015/2016
11. Agency Update & New Business
12. Concluding Remarks and Adjournment



# Elizabeth Fry Society of Manitoba Inc

## Canadian Association of Elizabeth Fry Societies (CAEFS) Mission

CAEFS is an association of self-governing, community-based Elizabeth Fry Societies that work with and for women and girls in the justice system, particularly those who are, or may be, criminalized. Together, Elizabeth Fry Societies develop and advocate the beliefs, principles and positions that guide CAEFS. The association exists to ensure substantive equality in the delivery and development of services and programs through public education, research, legislative and administrative reform, regionally, nationally and internationally.



*“When Thee builds a prison, Thee  
had better build with the thought ever  
in Thy mind that Thee and Thy  
children may occupy the cell.”*

*~ Elizabeth Fry, 1780-1845*

### *According to the Canadian Association of Elizabeth Fry Societies:*

*We aim to increase the availability of community-based, publicly funded, social service, health and educational resources available for marginalized, victimized, criminalized and imprisoned women.*



## **Elizabeth Fry Society of Manitoba Inc**

The Elizabeth Fry Society of Manitoba (EFSM) Inc. was established as an independent non-profit organization in 1983 to address the unique needs of women in the provincial and federal justice system. In 2006, EFSM became an Aboriginal organization who provides services to all women who are involved in the criminal justice system, particularly Aboriginal women who represent the majority of criminalized and incarcerated women in Manitoba.

We provide advocacy, access to resources and support to these women as they address their criminal offences and histories which can also include addiction, physical, mental and sexual abuse, poverty, physical and mental health issues, marginalization, racism, long-term effects of residential schools and other forms of discrimination.

### ***Our Mission***

***To empower, provide support, advocacy and guidance to women who are involved in the criminal justice system.***

## **THE FIVE E's of EFSM**

### ***EMPOWERMENT***

We have empathy for and honour the dignity and capacity of every woman to grow and change.

### ***EQUITY***

We advocate for women's rights as human rights.

### ***ENLIGHTEN***

We will educate women, the community, and ourselves on the criminalization of women.

### ***ETHICAL***

We will be accountable to all stakeholders and the women we serve.

### ***EVOLVE***

We will promote systemic change for the betterment of women.



*For all those who have died  
while incarcerated, we  
extend our condolences to  
your families and friends.*



## Message from the Board of Directors of the Elizabeth Fry Society of Manitoba Inc

Greetings/Aanii,

As the Elizabeth Fry Society of Manitoba (EFSM) Board of Directors, we are pleased to present our Annual Report for the 2014-2015 year.

First and foremost, we would like to recognize the extraordinary dedication of EFSM's Executive Director Tracy Booth and the devoted staff who work for the agency. For many of our clients, EFSM plays a critical role in providing support and advocacy throughout their involvement with the justice system, as well as their reintegration back into their communities. Our clients are among the most marginalized and disenfranchised citizens of our province. The tireless work of EFSM staff is necessary to ensure that these women have rightful access to justice, as well as to opportunities to move forward with their lives.

On behalf of the Board of Directors, we are pleased to report that we have worked hard throughout the 2014-2015 year to establish the foundations of a strong and effective Board in anticipation of pursuing opportunities for growth. To this end, we have worked to rewrite the by-laws of the Society with a view to establishing a clear and accountable governance framework that will allow the board to focus on accomplishing strategic and tangible goals in the years to come.

These efforts, accompanied by board governance training and policy development undertaken throughout the year, will no doubt result in greater accountability and more effective board oversight, both of which are key to sustaining the Elizabeth Fry Society of Manitoba.

With the addition of several new board members in the previous year, EFSM now has a representative board that brings a wide range of skill sets to the organization. EFSM has benefitted from the legal expertise of board members, as well as the experience of board members involved in the mental health system, the justice system, the education system and other areas that are directly relevant to the lives of the women whom we serve.

The over-representation of Indigenous women in Manitoba's criminal justice system, as well as the risks facing our clients upon their release from custody, continues to be a major concern for the board. Through the support of the Homelessness Partnering Strategy, EFSM was able to fund two housing support workers during 2014-15. The ability to provide safe transitional housing to women leaving custody and provide bail supervision that is so often the condition of their release are vital aspects of reduced recidivism and successful reintegration.

We look forward to taking on the challenges of the year to come and to strengthening the support provided to EFSM and our clients.

Sincerely,

EFSM Board of Directors



## Executive Director's Report

As our journey continues forward, the Annual General Meeting provides the space and time to capture a snapshot of the previous year's travels.

### Funding and Fundraising enables organizations to achieve goals and outcomes

- The Homelessness Partnership Strategy (HPS) afforded EFSM with many opportunities to improve our capacity to provide housing resources to women leaving jail and returning to the community from homelessness to housed:
  - Two Aboriginal Housing staff positions; EFSM had not had housing staff for its Transitional Housing Units since 2009.
  - Decreased the vulnerability of women released from custody with nowhere to go;
  - Re-furnished the Transitional Housing Units and supplies.
- United Way Day of Caring assisted us with painting the Transitional Housing Units.
- Manitoba Heritage has supported EFSM in being able to electronically archive some the agency's history. Please go to the EFSM website at [www.efsmanitoba.org](http://www.efsmanitoba.org) under the Archive section.
- Local Investment Towards Employment (LITE) has donated a beautiful Star Blanket to EFSM so that we can use it as a fundraising activity.

### Literacy Program

- This year EFSM hired a consultant Jacquie Nicholson to improve and expand EFSM literacy programming in the jails. EFSM has developed women's literacy workbooks that are being used in The Pas Correctional Centre and Brandon Correctional Centre. These workbooks are based on the Manitoba Adult Literacy and Learning standards. We hope to continue to develop literacy and life skills programs for community women. Moving forward, the Winnipeg Foundation has generously granted EFSM monies for an Adult Women's Literacy Worker in order to continue the development of the agency's Literacy Programming.

### Run for Rights

EFSM Board and staff participated in its first Run for Rights fundraiser this year. Run for Rights is held in partnership with many other community-based organizations to raise awareness about the rights of marginalized people around the world and global human rights.

Many thanks to those who support the Elizabeth Fry Society of Manitoba and our social justice and human rights work with the most marginalized women in the province.

Chi Megwich

Tracy Booth, MSW





## Program Highlights

**Women for Change** – created in response to the Manitoba Government’s Zero Tolerance policy as a means of dealing with rise in numbers of women charged and convicted of domestic violence. The program deals with women as abusers. Women are given the tools and knowledge to cope with their anger in a positive, non-violent manner. This is a twelve week program running three times a year: fall, winter, and spring. The program looks at the cycle of violence, safety plans, anger management techniques, human emotion, the socialization of men and women, and the impact of violence on children.



**STOPlifting** – for women who have or had committed shoplifting, fraud and other breach of trust offences in Winnipeg. The project works to reduce the risk of recidivism and promote a healthier lifestyle through individual and group support programming and community accountability; to ensure women and girls learn and practice new methods of dealing with their shoplifting, fraud, and breach of trust offences in a safe and non-judgmental environment. Reading Stories Project - The purpose of this project is to give women an opportunity to connect with their children through reading fictional stories using their voice. Incarcerated women are recorded reading a story to their children (or grandchildren, nieces or nephews) and then the recordings and story book are sent to the children.



**Clothing Depot** – Often women who are incarcerated at the Winnipeg Remand Centre or Women's Correctional Centre have only the clothing they were wearing at the time of arrest. If there has been a change of season, the clothing the women have can be inappropriate for that time of year (re: summer clothing in winter). Because of this, release packages are put together for women who have recently been released from the Winnipeg Remand Centre, provincial, and/or federal institutions.

EFSM assists women with very practical needs when they are released from the Winnipeg Remand Centre, provincial, and/or federal institutions. Clothing, hygiene products, and a few household items are provided on an ad-hoc basis. The items, obtained through donations, are given to the women without any fees attached.

## **Community Outreach/Volunteer Program**

### **Services for Women who are incarcerated**

- Prepare and send packages of clothing to women incarcerated at the Winnipeg Remand Centre (WRC), Women's Correctional Centre in Headingley (WCC), Okimaw Ochi Healing Lodge (OOHL), Edmonton Institute for Women (EIFW), and to women in PsychHealth Centre PX3 Forensic Psychiatry Unit (PX3) at The Health Sciences Centre.
- Support and access resources for women who are incarcerated at WRC, WCC, OOHL, EIFW, Regional Psychiatric Centre (RPC), and to women in PX3 and Selkirk Mental Health Centre (SMHC).
- A literacy development group and one-on-one GED tutoring are each offered once a week to the women in the WCC. Extra worksheets are delivered to the women who request to have extra material to work on throughout the week.
- The ***Reading Stories Project*** - is offered in WRC and WCC. This Project gives women an opportunity to connect with their children through children's story books using their voice.
- A weekly ***Anger Management*** group is offered in WRC. It is an open group where women focus on a different theme related to anger and related emotions. The Anger Management group in WRC also offers support and introduction for women who would like to register for the Anger Management at EFSM upon release.



### **Services for criminalized women in the community:**

- One on one support for women in need and who are in conflict with the law;
- Support and assist women with finding resources and programs, such as food banks, clothing, community agencies who supply furniture and household items at low cost or free of charge, shelters, housing, education and employment supports, parenting and addictions supports, etc.;
- Access to EFSM Clothing and Household Items Depot;
- Access to hygiene products and condoms;
- EFSM is a Fine Option/Community Service Order Program Work Centre participating organization;

EFSM networks with partner and neighbouring organizations, committees and groups, focusing on criminalized women. Promotional material is often distributed to partner and neighbouring agencies, so that they may pass on information about EFSM and the services we provide.

### **Volunteers....**

The Community Outreach/Volunteer Coordinator position provides incarcerated women with access to services and resources as well as to women who have dealt with or are dealing with their charges and living in the community. EFSM does this by providing resource information and peer support. This support is vital as it increases the likelihood of a healthy and positive transition back into the community. Some of the services include, but are not limited to, food bank appointments, shelter information, education and employment supports, parenting and addiction programs, etc., and access to our clothing depot.



This position is also responsible for recruiting and organizing EFSM volunteers. Volunteers provide assistance both in and outside the organization. There is a variety of volunteer opportunities, for example, organizing the clothing depot, administration duties, general office cleaning, assistance with community events and institutional programs, such as literacy and the Reading Stories programs in the Winnipeg Remand Centre and the Women's Correctional Centre.

- Volunteers help organize and maintain EFSM's Clothing Depot, sort through donations, assist in selecting clothing for the women, and help prepare Care Packages for the holidays, such as Christmas and Mother's Day, and Release Packages to women coming out of incarceration;
- Volunteers provide office support at EFSM, which include a variety of receptionist and cleaning duties;
- Volunteers assist in maintaining connection and relationships in the community by being involved in community events, the annual EFSM Garage Sale, Law Day at the Manitoba Court building, attending other community agencies' events as an EFSM representative;
- Volunteers facilitate a weekly literacy programs in the Winnipeg Remand Centre, and "Reading Stories" is also offered weekly in WRC and WCC by volunteers;

Volunteers are the backbone of the Elizabeth Fry Society of Manitoba. From our Board members to those who assist us in the office, we appreciate your dedication, time, effort and your expertise. You are much appreciated by the staff of EFSM and make a difference in the lives of our women.

Volunteers share hundreds of hours of their time every year and we are so appreciative of their passion, dedication and time.

Thank you, thank you, thank you!



### **Provincial Reintegration**

The role of the Provincial Reintegration Worker is to provide in-person support, pre-release and follow-up services. This position also provides advocacy to remanded and sentenced women incarcerated at the Winnipeg Remand Centre and the Women's Correctional Centre. Women are able to contact the Provincial Reintegration Worker through inmate/offender request forms as well as the toll free line available in these institutions.

Women returning to the community from incarceration have priority with assistance and support services, however, incarcerated and criminalized community women can also access these services. Empowering the women through our services helps them begin their healing journey.

**Winnipeg Remand Centre:** EFSM attends the WRC on a weekly basis. During our weekly access, we do activities on self-esteem, cultural history, release planning, and assistance is provided with completing application forms for housing and treatment. This gives us an opportunity to familiarize ourselves with the women prior to their release and discuss additional services and resources.

**Women's Correctional Centre (Headingley):** EFSM attends WCC once per week. We are able to meet with the women and develop a pre-release work plan. This gives us an opportunity to develop relationships with the women so that they may become more comfortable with EFSM staff before they are released. We assist the women with making their initial contact with Employment and Income Assistance (EIA), accessing the EFSM clothing depot, and advocate for visits with their children and contacting other community agencies. Most importantly, we attempt to assist women with becoming connected with positive social networks and help them develop positive personal resources. We advocate on their behalf with EIA, CFS, probation officers, lawyers, and the Crown.

**Community Women:** As women are released from the provincial institutions, we continue to work with them in the community. EFSM often picks the women up directly from the Women's Correctional Centre in Headingley upon their release. We also assist them by arranging EIA and Winnipeg Harvest appointments. We work with the women, lawyers, probation and parole officers as well as CFS workers and other social service agencies to help them with their re-integration into the community, while adhering to any court mandated conditions, such as addictions counselling/treatment and regular sign in with probation or parole appointments.

### **Transitional Housing**

**The transitional housing** units offer a supportive living arrangement for four to six women by bridging the gap between homelessness and independent living. EFSM offers women a chance for successful reintegration, an opportunity to work on education, employment, literacy, health and other identified objectives, as well as access to services. The above are done in an environment that nurtures the women's individuality and potential for success.

EFSM has two units on the second floor of our office. These provide women who are released from provincial and federal institutions with safe, temporary housing, as well as to connections to support services, resources which assist with reintegration and recovery.



The tenants can reside in transitional housing for a period of up to six months. Throughout this time, we work with the women to find permanent, safe, and secure housing. We also provide community and incarcerated women with low-income housing applications for other housing organizations and advocate for safe housing on their behalf.

While living in our units, the women have a chance to participate in programs on and off site such as:

- Women for Change (Anger Management)
- Literacy Programs
- Attending addiction support programs
- STOPlifting Program
- Support with access to food
- Life skills

The women who stay in the transitional housing units have the opportunity to receive individualized support to help each woman deal with her own particular issues. We encourage the women to develop the skills to live a safe and healthy life for themselves and their families. Finding housing continues to be a challenge because of the shortage of safe, affordable housing and the long waiting list for low income housing with the added challenge of a criminal record or lack of consistent rental history.



## **Bail Verification and Supervision Program**

The Elizabeth Fry Society of Manitoba Inc Bail Verification and Supervision Program provides community supervision and support to women who are charged with criminal offences. The goals of the program are multi-faceted and focus on reducing the number of women in remand detention, educating them on their legal rights and obligations, promoting a healthier lifestyle, and connecting women to the appropriate community resources. Such resources include, but are not necessarily limited to, employment and income assistance, education, legal aid, housing, debt counseling, substance abuse treatment programs, as well as personal growth or development counseling.



The specific functions of the Bail Supervision Program include personal interviews with the women while they are in remand custody in order to facilitate a viable release plan. This often requires the verification of an identified surety because many women do not have the personal finances to meet this type of financial obligation. Other parameters of our program require that the women have a verifiable address

within Winnipeg ,that the person(s) they will reside with are not victims, co-accused, or witnesses in the pending offences, and that there is a telephone landline installed at their residence. When a bail verification and supervision court report is to be completed, the bail verification and supervision workers include personal or phone contact with collaterals in the community such as family members, friends, or workers/counselors from a community agency who have some personal knowledge of the women. The type of information gathered reflects the current pending offences, criminal history, family background, education/employment history, as well as potential impediments to success such as alcohol/drug related issues. All of this information is compiled in the above noted written document and is distributed only to the presiding judge at the bail hearing, the women's defense counsel, and the assigned crown attorney. These bail verification and supervision reports also contain a release plan with specific conditions related to residence, treatment programs that must be attended, no contact orders that may be applicable, and any other condition that may be deemed necessary to assist the women in successfully completing their Order of Recognizance. Each bail hearing is attended by the assigned bail staff if available (or alternate staff) in order to provide a supportive resource, but also in case the court requires clarification or other specific information that may not be contained in the court document. It should be noted at this time that the EFSM Bail Program has been granted limited access to the offender profiles currently available only to the Department of Justice. These profiles have provided some valuable information in the preparation of the above mentioned court reports as well addressing the issue of safety for our bail workers when they are out daily in the community and/or conducting in-person curfew checks in the evening.



Once released to the community, the women are required to report regularly in person at which time their compliance with the release conditions is verified (as best as possible), and they are counseled with respect to any urgent specific issues that they may present and to which the assigned bail worker is able to respond.

The court has continued to support the release of women to our Bail Program and several judges have specifically mentioned at the bail hearings that such a release would not have been considered without the support of the program.



# Elizabeth Fry Society of Manitoba Inc

## The Elizabeth Fry Society of Manitoba Annual General Meeting Minutes

DATE: Thursday, November 20, 2014  
TIME: 5:30pm  
LOCATION: 544 Selkirk Avenue

Attendance		Attending	Regrets	Absent
Acting-President	Wahlea Croxen	X		
Vice President	Kathy Bent	X		
Treasurer	Leanne Ellard	X		
Secretary	Elizabeth Debicka	X		
Executive Director	Tracy Booth	X		
Board Member	Kristen Jones	X		
Board Member	Brenda Fontaine	X		
Board Member	Stephanie Edwards	X		
Board Member	Shannon Fehr		X	
Board Member	Maria Bromilow		X	

### Introductions of EFSM Board members and staff.

#### 1. Motion to approve Minutes of November 21, 2013, Annual General Meeting

Motion: Wahlea Croxen  
Second: Kristen Jones

Record of Decision: Minutes of November 21, 2013 unanimously approved as written.

#### 2. Motion to change Wahlea Croxen's position from Acting President to President of the EFSM Board of Directors.

Motion: Kristen Jones  
Second: Kathy Bent

Record of Decision: Wahlea Croxen to serve as the President of the EFSM Board of Directors.

**3. Motion to accept the resignation of Carla D’Andreamatteo from the EFSM Board of Directors.**

Motion: Kathy Bent

Second: Kristen Jones

Record of Decision: The resignation of Carla D’Andreamatteo from the EFSM Board of Directors accepted.

**4. Motion to accept the resignation of Shannon Ferguson from the EFSM Board of Directors.**

Motion: Wahlea Croxen

Second: Kristen Jones

Record of Decision: The resignation of Shannon Ferguson from the EFSM Board of Directors accepted.

**5. Motion to accept the board slate for the board of directors for 2014/15 as presented.**

Motion: Wahlea Croxen

Second: Kristen Jones

Record of Decision: 2014/15 board slate unanimously approved as presented.

**6. Motion to appoint Leanne Ellard as the Treasurer for the Board of Directors.**

Motion: Wahlea Croxen

Second: Kathy Bent

Record of Decision: Leanne Ellard appointed as the Treasurer of the EFSM Board of Directors.

**7. Financial Report for period of April 1, 2013 to March 31, 2014 presented by Shawn-Marie Tole.**

Motion to approve the 2013/14 audited financial statements.

Motion: Wahlea Croxen

Second: Leanne Ellard

Record of Decision: EFSM audited financial statements for the period of April 1, 2013 to March 31, 2014 unanimously approved.

## **8. Motion to appoint Ryan Marshall as the EFSM Auditor for the 2014/15 fiscal year.**

Motion: Wahlea Croxen

Second: Leanne Ellard

Record of Decision: Ryan Marshall appointed as the EFSM Auditor for the 2014/15 fiscal year.

## **9. Other Matters**

- Report from the EFSM Board of Directors presented by Wahlea Croxen.
- Executive Director's report presented by Tracy Booth.
- Agency updates:
  - EFSM has not filled the Community Outreach worker position
  - Funding dedicated to evaluate and assess literacy among women (volunteer program to provide literacy support to women in the Remand Centre); EFSM seeking to hire a literacy coordinator to provide services to women involved with the criminal justice system.
  - EFSM to support a Powwow to be held at the Correctional centre.
  - EFSM currently working to update to existing software program

## **10. New Business:**

**Motion to hold the next Annual General Meeting in June, 2015, as opposed to the end of November 2015.**

Motion: Kristen Jones

Second: Elizabeth Debicka

Record of Decision: 2014/15 Annual General Meeting to be held in June, 2015.

Meeting officially adjourned at 7:20 pm.



# Elizabeth Fry Society of Manitoba Inc

## **Board of Directors Slate of Nominees – June 29, 2015**

The Elizabeth Fry Society of Manitoba Inc. wishes to announce the 2015-2016 Board Slate to be presented at the Annual General Meeting on June 29, 2015.

### **Returning Board Members**

President: Wahlea (Cheryl) Croxen - Board member since November 21, 2012

Vice-President: Kathy Bent – Board member since January 13, 2014

Treasurer: Leanne Ellard – Board member since October 16, 2014

Secretary: Elizabeth Debicka – Board member since January 13, 2014

Brenda Fontaine - Board member since October 16, 2008

Kristen Jones – Board member since January 13, 2014

Stephanie Edwards – Board member since February 10, 2014

Shannon Fehr – Board member since March 17, 2014

Maria Bromilow – Board member since October 16, 2014

### **Incoming Board Members**

### **Departing Board Members**

Carla D'Andreamatteo – ceased November 2014

### ***Special Thanks and Acknowledgements***

## Our Funders

**United Way of Winnipeg**

**Government of Manitoba – Department of Justice**

**Government of Manitoba – Department of Heritage**

## Canadian Association of Elizabeth Fry Societies (CAEFS)

## The Winnipeg Foundation

**Government of Canada – Correctional Service Canada**

## City Winnipeg – Homelessness Partnering Strategy

**Jewish Foundation of Manitoba**

## Red River Co-op





## **Treasurer's Report for 2014-2015**

The Elizabeth Society of Manitoba (EFSM) is pleased to present the financial statements for the year that ended March 31, 2015.

The Board of Directors and staff would like to acknowledge and thank the United Way, Province of Manitoba, City of Winnipeg, Government of Canada, Winnipeg Foundation, Canadian Association of Elizabeth Fry Societies and the generous donations made for the financial support provided to EFSM.

EFSM received revenue totaling \$506,231 from a variety of supporters.

The audit, completed by Ryan J. Marshall, Chartered Accountant Inc., is included in this report.

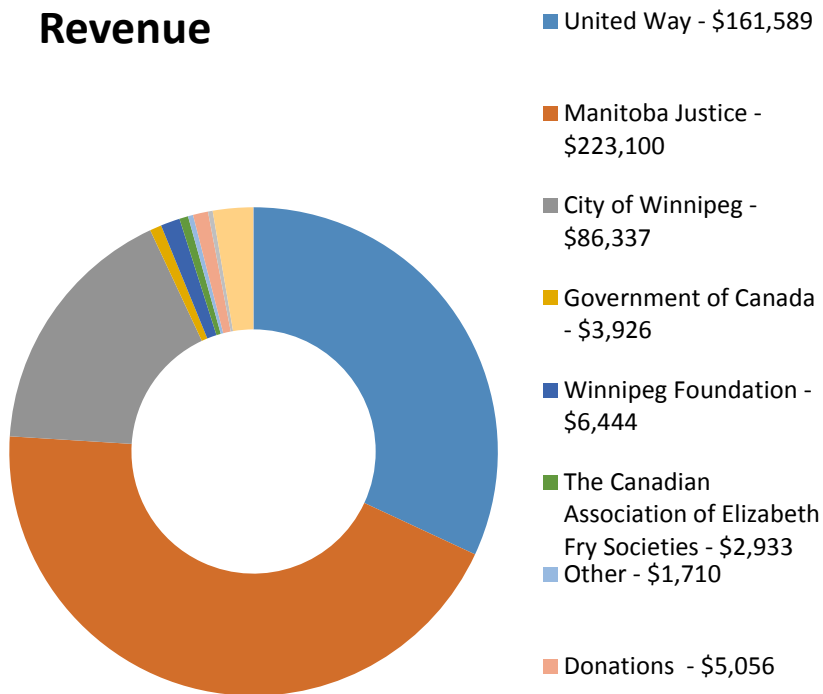
Unfortunately, the Homelessness Partnering Strategy funding ended on March 31, 2015 and the agency has not been able to secure new funding for the two employees who provided housing supports to clients. The agency will continue to seek out funding opportunities to ensure the valuable services provided are reinstated.

The Board of Directors would like to acknowledge the challenging work of the Executive Director, Tracy Booth and the Assistant Executive Director, Shawn-Marie Tole. Their diligence ensures the agency operates within its financial limits and continues to provide valuable support to women who wish to take positive steps in their lives.

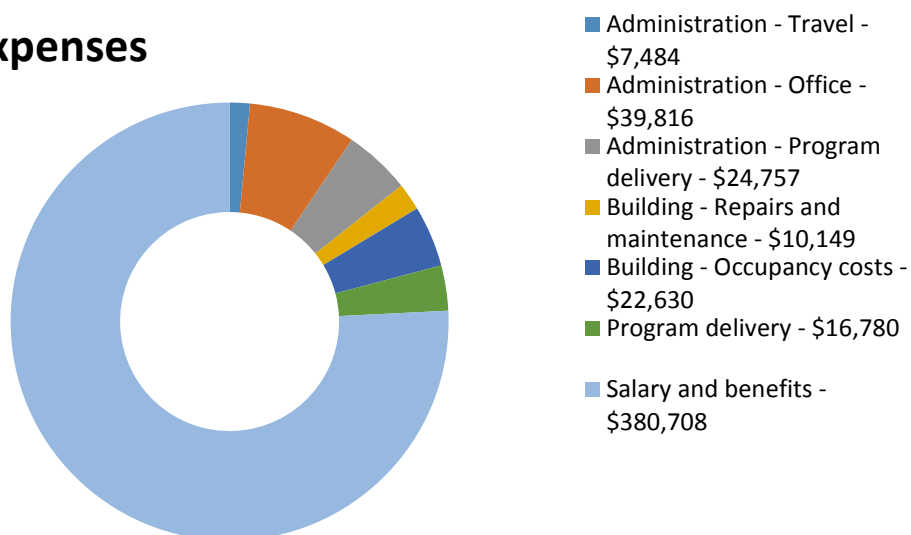
EFSM is grateful for the generous donations received throughout the year and extend our thanks for the individuals, organizations and businesses that provided financial and in-kind items for women and their children.

Leanne Ellard

## Revenue



## Expenses



**THE ELIZABETH FRY SOCIETY OF MANITOBA INC.**

Financial Statements  
March 31, 2015 and 2014



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**RYAN J. MARSHALL, CHARTERED ACCOUNTANT INC.**  
61 GLEN AVENUE ♦ WINNIPEG, MANITOBA ♦ R2M 1V4 ♦ (204) 291-2306

**THE ELIZABETH FRY SOCIETY OF MANITOBA INC.****INDEX**

MARCH 31, 2015 and 2014

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RYAN J. MARSHALL, CHARTERED ACCOUNTANT INC.  
61 GLEN AVENUE ♦ WINNIPEG, MANITOBA ♦ R2M 1V4 ♦ (204) 291-2306

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
The Elizabeth Fry Society of Manitoba Inc.

I have audited the accompanying financial statements of **THE ELIZABETH FRY SOCIETY OF MANITOBA INC.**, which comprise the statement of financial position as at March 31, 2015 and March 31, 2014, and the statement of operations, statement of changes in net assets and statement of cash flows for the years ended March 31, 2015 and March 31, 2014, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Cont'd...

Ryan J. Marshall, Chartered Accountant Inc.

*Opinion*

In my opinion, the financial statements present fairly, in all material respects, the financial position of **THE ELIZABETH FRY SOCIETY OF MANITOBA INC.** as at March 31, 2015 and March 31, 2014 and the results of its operations and its cash flows for the years ended March 31, 2015 and March 31, 2014 in accordance with Canadian accounting standards for not-for-profit organizations.

*R Marshall CA INC.*

**June 22, 2015**  
**Winnipeg, Manitoba**



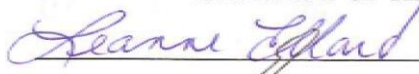

# THE ELIZABETH FRY SOCIETY OF MANITOBA INC.

## STATEMENT OF FINANCIAL POSITION

March 31st

	<u>2015</u>	<u>2014</u>
<b>A S S E T S</b>		
<b>CURRENT:</b>		
Cash ( <i>note 3</i> )	\$ -	\$ 74,141
Accounts receivable, <i>net of allowance</i>	51,819	43,172
Prepaid expenses	<u>4,160</u>	<u>10,764</u>
	\$ <u>55,979</u>	\$ <u>128,077</u>
<b>CAPITAL ASSETS</b>	<u>416,707</u>	<u>416,707</u>
	\$ <u>472,686</u>	\$ <u>544,784</u>
<b>LIABILITIES</b>		
<b>CURRENT:</b>		
Bank indebtedness ( <i>note 3</i> )	\$ 13,146	\$ -
Accounts payable and accrued liabilities	42,056	52,220
Deferred revenue ( <i>note 4</i> )	15,474	18,650
Funds held in trust ( <i>note 5</i> )	-	73,490
Current portion of long term debt ( <i>note 6</i> )	<u>2,199</u>	<u>2,319</u>
	\$ <u>72,875</u>	\$ <u>146,679</u>
<b>LONG TERM DEBT (<i>note 6</i>)</b>	<u>28,088</u>	<u>30,289</u>
	\$ <u>100,963</u>	\$ <u>176,968</u>
<b>NET ASSETS</b>		
<b>NET ASSETS INVESTED IN CAPITAL ASSETS</b>	\$ 386,420	\$ 384,099
<b>UNRESTRICTED NET ASSETS</b>	<u>(14,697)</u>	<u>(16,283)</u>
	\$ <u>371,723</u>	\$ <u>367,816</u>
	\$ <u>472,686</u>	\$ <u>544,784</u>

APPROVED ON BEHALF OF THE BOARD:

 Director  
 Director

*The accompanying notes are an integral part of this Statement*  
 Ryan J. Marshall, Chartered Accountant Inc.

# THE ELIZABETH FRY SOCIETY OF MANITOBA INC.

## STATEMENT OF OPERATIONS

Years Ended March 31st

	<u>2015</u>	<u>2014</u>
<b>REVENUE:</b>		
Grants		
United Way of Winnipeg ( <i>note 8</i> )	\$ 161,589	\$ 148,998
Province of Manitoba ( <i>note 8</i> )		
Justice	223,100	214,854
City of Winnipeg	86,337	61,308
Government of Canada	3,926	13,693
Winnipeg Foundation	6,444	26,012
The Canadian Association of Elizabeth Fry Societies	2,933	6,371
Other	1,710	3,696
Donations	5,056	10,868
Fundraising	1,565	3,660
Rental – Transitional Housing Units	13,485	5,881
Miscellaneous	86	204
	<u>\$ 506,231</u>	<u>\$ 495,545</u>
<b>EXPENSES:</b>		
Administration - Travel	\$ 7,484	\$ 13,761
Administration - Office	39,816	35,789
Administration – Program delivery	24,757	32,048
Building – Repairs and maintenance	10,149	21,735
Building – Occupancy costs	22,630	18,985
Program delivery	16,780	21,078
Salary and benefits	380,708	351,915
	<u>\$ 502,324</u>	<u>\$ 494,951</u>
<b>EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR</b>	<u>\$ 3,907</u>	<u>\$ 594</u>

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# THE ELIZABETH FRY SOCIETY OF MANITOBA INC.

## STATEMENT OF CHANGES IN NET ASSETS

Years Ended March 31st

	Net Assets Invested in Capital <u>Assets</u>	Unrestricted Net <u>Assets</u>	Total <u>2015</u>	Total <u>2014</u>
NET ASSETS, beginning of year	\$ 384,099	\$ (16,283)	\$ 367,816	\$ 367,222
Excess of revenue over expenses for the year, <i>page 5</i>	<u>2,321</u>	<u>1,586</u>	<u>3,907</u>	<u>594</u>
NET ASSETS, end of year	<u>\$ 386,420</u>	<u>\$ (14,697)</u>	<u>\$ 371,723</u>	<u>\$ 367,816</u>

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Ryan J. Marshall, Chartered Accountant Inc.

# THE ELIZABETH FRY SOCIETY OF MANITOBA INC.

## STATEMENT OF CASH FLOWS

Years Ended March 31st

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess of revenue over expenses for the year (page 5)	\$ 3,907	\$ 594
<b>Net changes in working capital balances</b>		
Accounts receivable	(8,647)	(8,238)
Prepaid expenses	6,604	(6,055)
Accounts payable and accrued liabilities	(10,164)	9,998
Deferred revenue	(3,176)	12,826
Funds held in trust	<u>(73,490)</u>	<u>4,096</u>
	\$ <u>(84,966)</u>	\$ <u>13,221</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Long term debt	\$ <u>(2,321)</u>	\$ <u>(2,223)</u>
<b>INCREASE (DECREASE) IN CASH, during the year</b>	\$ (87,287)	\$ 10,998
<b>CASH, beginning of year</b>	<u>74,141</u>	<u>63,143</u>
<b>CASH (BANK INDEBTEDNESS), end of year</b>	\$ <u>(13,146)</u>	\$ <u>74,141</u>

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Ryan J. Marshall, Chartered Accountant Inc.

# THE ELIZABETH FRY SOCIETY OF MANITOBA INC.

## NOTES TO FINANCIAL STATEMENTS

March 31, 2015 and 2014

### 1. PURPOSE OF ORGANIZATION

The Elizabeth Fry Society of Manitoba Inc. is a registered charitable entity organized to operate a community based agency and was incorporated without share capital under the laws of the Province of Manitoba. As a registered charity, the organization is exempt from corporate income tax under Section 149 of the Income Tax Act.

The society is operated with a view to empower, provide support, advocacy and guidance to women who are involved in the legal system.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies.

#### **Fund Accounting:**

The *Unrestricted Net Assets* reports the revenues and expenses related to program delivery and administrative activities.

The *Net Assets Invested in Capital Assets* reports the asset and liabilities related to the organization's capital assets.

#### **Revenue Recognition:**

All revenue is recognized in the year it is received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

#### **Amortization:**

The society does not record amortization on its capital assets.

#### **Contributed Services:**

Volunteers contribute time to assist the society in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

#### **Accounts Receivable:**

Accounts receivable are net of allowance for doubtful accounts.

cont'd...

## **2. SIGNIFICANT ACCOUNTING POLICIES, continued**

### **Use of Estimates in the Preparation of Financial Statements:**

Preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations require management to make estimates and assumptions about future events that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ significantly from those estimates.

### **Financial Instruments:**

It is management's opinion that the Society is not exposed to significant credit, currency, interest, liquidity, market or other price risk.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society is exposed to less than significant credit risk.

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in foreign currency rates. The Society is not exposed to currency risk as all transactions occur in Canadian currency.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Society is exposed to less than significant interest rate risk.

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society has maintained positive working capital that minimizes its exposure to liquidity risk in prior years and is only minimally negative.

Market risk and other price risk are the risks that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices. The Society is not exposed to market risk as it has no material assets exposed to market fluctuations.

Management believes these risks are manageable and do not represent a threat to the Society's ability to continue as a going concern.

## **3. BANK INDEBTEDNESS**

The society has a line of credit agreement in an amount up to \$25,000 bearing interest at 6.50%. The line of credit is due on demand and is secured by a general security agreement covering all assets of the organization. Line of credit being utilized at March 31<sup>st</sup> is \$8,120 (2014 - \$ nil).



#### 4. DEFERRED REVENUE

Deferred revenue relates to grants received and not utilized in full as of the year end date and consist of the following:

	<u>2015</u>	<u>2014</u>
Winnipeg Regional Health Authority	\$ 1,824	\$ 1,824
The Canadian Association of Elizabeth Fry Societies	1,678	1,170
Home Depot	1,887	1,887
Province of Manitoba	7,500	10,000
Winnipeg Foundation	2,295	3,769
Other	<u>290</u>	<u>-</u>
	<u>\$ 15,474</u>	<u>\$ 18,650</u>

#### 5. FUND HELD IN TRUST

The funds held in trust are for the operations of the Prairie Advocacy Regional Program – The Canadian Association of Elizabeth Fry Societies. They are dispersed as required to each region upon approval by the board. The regions involved are Calgary, Edmonton, Manitoba and Saskatchewan. During this fiscal year all funds held in trust were transferred to the Saskatchewan region to administer.

	<u>2015</u>	<u>2014</u>
The Canadian Association of Elizabeth Fry Societies	\$ <u>-</u>	\$ <u>73,490</u>

#### 6. LONG TERM DEBT

	<u>2015</u>	<u>2014</u>
Mortgage payable to North Winnipeg Credit Union, bearing interest at 5.29% and is repayable in monthly payments of \$278 principal and interest, secured by land and building (first charge).	\$ 30,287	\$ 32,608
Less: current portion	<u>2,199</u>	<u>2,319</u>
	<u>\$ 28,088</u>	<u>\$ 30,289</u>

Principal payments over the next year are as follows:

2016 \$ 2,199

## 7. COMMITMENTS

The Elizabeth Fry Society of Manitoba Inc. is committed under a lease for a photocopier which extends into the 2019 fiscal year end. The estimated lease payments in each of the next four years are as follows:

2016	\$ 1,805
2017	\$ 1,805
2018	\$ 1,805
2019	\$ 752

## 8. ECONOMIC DEPENDENCE

The society is economically dependent on the United Way of Winnipeg and the Province of Manitoba to fund operations through grants.