Financial Statements of

THE CHILDREN'S AID SOCIETY OF OTTAWA/ LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

And Independent Auditor's Report thereon

Year ended March 31, 2026

KPMG LLP
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Children's Aid Society of Ottawa/
La Société de l'aide à l'enfance d'Ottawa

Opinion

We have audited the financial statements of The Children's Aid Society of Ottawa/La Société de l'aide à l'enfance d'Ottawa (the Society), which comprise:

- the statement of financial position as at March 31, 2026
- the statement of operations and changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2026, and its results of operations, its changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Society 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 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 public sector accounting standards, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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 the 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 Society's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

KPMG

- 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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Society 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

June 30, 2026

THE CHILDREN'S AID SOCIETY OF OTTAWA/
LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

Statement of Financial Position

March 31, 2026, with comparative information for 2025

	2026	2025
Assets		
Current assets:		
Cash	$ 2,905,242	$ 8,120,061
Accounts receivable (note 3)	1,802,597	1,232,291
Prepaid expenses	639,343	397,898
	5,347,182	9,750,250
Restricted cash (note 5)	1,445,233	1,328,411
Loan receivable	109,693	93,982
Capital assets (note 6)	10,865,426	11,814,337
	$ 17,767,534	$ 22,986,980
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 8)	$ 8,884,052	$ 13,445,746
Accrued vacation pay	1,604,833	1,668,108
Restricted contributions (Schedule 1)	35,552	11,253
Deferred salary liability (note 14)	69,048	45,251
	10,593,485	15,170,358
Education savings held for others (note 5)	1,445,233	1,328,411
Deferred capital contributions (note 9)	2,816,504	3,127,938
	14,855,222	19,626,707
Net assets	2,912,312	3,360,273
Contingencies (note 10)		
Guarantees (note 12)		
Economic dependence (note 15)		
	$ 17,767,534	$ 22,986,980

See accompanying notes and schedules to financial statements.

On behalf of the Board:

E-SIGNED by Anna Tosto
on 2026-07-06 14:55:20 EDT
_______________ Director

E-SIGNED by Brian Pagan
on 2026-07-03 09:12:01 EDT
_______________ Director

THE CHILDREN'S AID SOCIETY OF OTTAWA/ LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

Statement of Operations and Changes in Net Assets

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Revenue:		
Government funding - Ministry of Children, Community and Social Services of Ontario (the "Ministry"):		
Operating grants	$ 70,914,446	$ 70,035,417
Other projects (Schedule 1)	3,370,602	2,744,236
Expenditure recoveries and other revenue (note11)	4,154,185	3,382,517
Gain on disposal of assets	666,934	811,326
Amortization of deferred capital contributions (note 9)	311,434	311,434
	79,417,601	77,284,930
Restricted contributions - special projects (Schedule 1)	22,538,042	42,614,286
	101,955,643	119,899,216
Expenses:		
Boarding rate payments	33,216,012	27,144,064
Salaries and wages	29,235,951	31,899,083
Benefits	7,392,976	7,703,074
Targeted adoption and legal custody subsidy	1,505,370	1,612,925
Clients' personal needs	1,373,255	1,303,700
Building occupancy	1,186,016	1,059,234
Amortization of capital assets	935,521	1,128,754
Direct service travel	809,624	767,511
Other	754,948	725,244
Professional services, non-case	751,974	919,687
Adoption subsidy	599,763	889,089
Health and related	484,788	316,825
Financial assistance	469,973	400,585
Office administration	331,815	831,006
Professional services, case	329,637	361,824
Education and conferences	141,789	88,950
Kinship Service Episodic Support	139,160	132,750
Technology	71,503	570,419
Kinship Service Placement Startup	64,117	56,449
Promotion and publicity	36,939	30,767
Travel - administration	31,709	45,757
Program expenses	2,722	4,524
	79,865,562	77,992,221
Special projects (Schedules 1 and 2)	22,538,042	42,614,286
	102,403,604	120,606,507
Deficiency of revenue over expenses before the following	(447,961)	(707,291)
Net assets, beginning of year	3,360,273	4,067,564
Net assets, end of year	$ 2,912,312	$ 3,360,273

See accompanying notes and schedules to financial statements.

THE CHILDREN'S AID SOCIETY OF OTTAWA/ LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

Statement of Cash Flows

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Cash provided by (used in):		
Operating activities:		
Deficiency of revenue over expenses	$ (447,961)	$ (707,291)
Items not involving cash:		
Amortization of capital assets	935,521	1,128,754
Amortization of deferred capital contributions	(311,434)	(311,434)
Change in non-cash operating working capital:		
Accounts receivable	(570,306)	870,650
Loan receivable	(15,711)	4,338
Prepaid expenses	(241,445)	188,618
Restricted contributions - special projects	24,299	(14,736)
Accounts payable and accrued liabilities	(4,561,694)	4,464,623
Accrued vacation pay	(63,275)	246,656
Deferred salary liability	23,797	(15,737)
	(5,228,209)	5,854,441
Investing activities:		
Purchase of capital assets	(141,231)	(1,482,472)
Receipts of deferred capital contributions	–	34,844
Proceeds asset disposal	154,621	563,678
	13,390	(883,950)
Increase (decrease) in cash	(5,214,819)	4,970,491
Cash, beginning of year	8,120,061	3,149,570
Cash, end of year	$ 2,905,242	$ 8,120,061

See accompanying notes and schedules to financial statements.

The Children's Aid Society of Ottawa/La Société de l'aide à l'enfance d'Ottawa (the "Society") is incorporated without share capital under the laws of Ontario and its operations are governed by the Child Youth and Family Services Act. The Society's principal mandate is to provide child welfare services in the City of Ottawa. Funding for these services is principally provided by the Province of Ontario. The Society is dependent upon this funding for its continued operations.

The Society is a registered charitable organization under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

1. Significant accounting policies:

(a) Basis of accounting:

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards for Government Not-for-Profit Organizations including sections PS 4200 to PS 4270.

(b) Revenue recognition:

The Society follows the deferral method of accounting for contributions.

Revenue from transactions with performance obligations is recognized when (or as) the Society satisfies a performance obligation by providing the promised goods or services to a payor.

The Society receives the majority of its funds from the Province of Ontario. Funding is determined by the Ministry based on a combination of socioeconomic factors for the jurisdiction served and the three-year average of benchmark services delivered. The estimated amount of funding resulting from the funding framework is accrued in the financial statements as revenue from the Ministry in the current year. Any funding adjustments required to record revenue as a result of the Ministry's year-end review are recognized in the year of final settlement.

1. Significant accounting policies (continued):

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Revenue from transactions with no performance obligations is recognized when the Society:

(i) has the authority to claim or retain an inflow of economic resources; and

(ii) identifies a past transaction or event that gives rise to an asset.

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.

(c) Financial instruments:

(i) Measurement of financial instruments:

The Society initially measures its financial assets and its financial liabilities at fair value and subsequently measures them at cost or amortized cost.

(ii) Transaction costs:

Transaction costs associated with the acquisition and disposal of financial instruments that are measured subsequently at amortized cost are capitalized to the acquisition costs or reduce proceeds on disposal.

1. Significant accounting policies (continued):

(d) Capital assets:

Capital assets are recorded at cost. Amortization of buildings and equipment is calculated on a straight-line basis using the following annual rates:

Buildings	40 years
Parking lot	10 years
Playground and outdoor visitor area	10 years
Furniture and equipment	10 years
Leasehold improvements	Lesser of lease term or useful life
Automotive equipment	4 years
Computer hardware and software	1 - 4 years

(e) Deferred capital contributions:

Contributions received for the purchase of capital assets are deferred and recognized as revenue on the same basis as the amortization expense related to the capital assets.

(f) Pension plan:

The Society is a member of a multi-employer defined benefit pension plan; consequently, it is accounted for as a defined contribution plan and contributions are expensed on an accrual basis.

(g) Use of estimates:

The preparation of financial statements in conformity with the disclosed method of accounting requires management to make estimates that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting year. In particular, the following contain estimates: the collectability of accounts receivable, useful lives of capital assets and accrued liabilities. Actual results could differ from those estimates.

1. Significant accounting policies (continued)

(h) Future accounting pronouncements:

These standards and amendments were not effective for the year ended March 31, 2026, and have therefore not been applied in preparing these financial statements. Management is currently assessing the impact of the following accounting standards updates on the future financial statements.

The standards applicable for fiscal years beginning on or after April 1, 2026.

(i) PS 1202, Financial Statement Presentation, was approved in March 2023. This standard supersedes PS 1201, Financial Statement Presentation, and covers a new conceptual framework and reporting model. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information. This standard is effective for fiscal years beginning on or after April 1, 2026.

(ii) PS 3251, Employee Benefits, will replace the current section PS 3250 and PS 3255. The proposed section is currently undergoing discussions where further changes are expected as a result of the re-exposure comments. Effective date is currently not determined.

2. Pension plan costs:

Substantially all employees of the Society are eligible to be members of the Ontario Municipal Employees Retirement System, a multi-employer final average pay contributory plan. In 2026, the Society was required to make employer contributions at 9% for earnings up to Yearly Maximum Pensionable Earnings ("YMPE") and 14.6% for earnings above YMPE (no change in employer contribution requirement from 2023). Employer contributions made to the plan from April 1, 2025 to March 31, 2026 by the Society amounted to $3,139,971(2025 - $3,186,934).

2. Pension plan costs (continued):

The most recent actuarial valuation of the plan as at December 31, 2025 indicates the plan is not fully funded and the plan's December 31, 2025 financial statements indicate a deficit of $6.1 billion (2024 - $4.3 billion). The plan's management is monitoring the adequacy of the contributions to ensure that future contributions together with the plan assets and future investment earnings will be sufficient to provide for all future benefits. At this time, the Society's share of the plan's unfunded liability is not determinable. However, in 2026, the Society's contributions accounted for 0.05% (2025 - 0.06% of the plan's total employer contributions. Additional contributions, if any, required to address the Society's proportionate share of the deficit will be expensed during the period incurred.

3. Accounts receivable:

	2026	2025
Canada Revenue Agency - harmonized sales tax	$ 1,520,139	$ 786,728
Other	211,035	407,038
The Children's Aid Foundation of Ottawa (note 11)	71,423	38,525
	$ 1,802,597	$ 1,232,291

4. Ontario Child Benefit Equivalent ("OCBe") Fund:

In June 2009, the Ministry announced new funding equivalent to the Ontario Child Benefit to provide opportunities for all children and youth in care, up to 17 years of age, to participate in recreational, educational, cultural and social activities consistent with their plans of care and to establish a savings program for youth in care, for those 15 to 17 years of age, that will support their achievement of higher resiliency, educational success and smoother transition to adulthood. The current year results for both activities and savings program are included with the Society's special projects in Schedule 1.

5. Registered funds held for others:

The Ministry has requested that a designated portion of the Children's Special Allowance received by the Society from the Canada Revenue Agency on behalf of children in Interim Society Care longer than 12 months or Extended Society Care be used to establish RESPs for these children.

	2026	2025
Non-registered education savings held in cash	$ 842,210	$ 782,541
OCBe Saving Program (note 4 and Schedule 1)	603,023	545,870
	$ 1,445,233	$ 1,328,411

Additional RESPs held with a chartered bank (Royal Bank of Canada) that are not recorded in the financial statements and where the Society takes the responsibility of managing and monitoring these funds is as follows:

	2026	2025
RESPs held with RBC	$ 3,125,227	$ 3,096,330

6. Capital assets:

2026	Cost	Accumulated amortization	Net book value
Land	$ 2,771,775	$ –	$ 2,771,775
Buildings	18,086,494	10,679,343	7,407,151
Parking lot	405,312	405,312	–
Playground and outdoor visitor area	365,724	365,724	–
Furniture and equipment	3,597,055	3,341,689	255,366
Leasehold improvements	246,211	246,211	–
Automotive equipment	261,303	218,464	42,839
Computer hardware and software	6,322,624	5,934,329	388,295
	$ 32,056,498	$ 21,191,072	$ 10,865,426

6. Capital assets (continued):

2025	Cost	Accumulated amortization	Net book value
Land	$ 2,821,775	$ –	$ 2,821,775
Buildings	18,250,615	10,339,378	7,911,237
Parking lot	405,312	405,312	–
Playground and outdoor visitor area	365,725	364,249	1,476
Furniture and equipment	3,597,054	3,282,840	314,214
Leasehold improvements	246,211	246,211	–
Automotive equipment	261,303	184,284	77,019
Computer hardware and software	6,310,069	5,621,453	688,616
	$ 32,258,064	$ 20,443,727	$ 11,814,337

Capital asset additions during the year were $141,231 (2025 - $1,482,471).

7. Credit facility:

The Society has access to a bank credit facility that bears interest at prime rate and is secured by a general security agreement. The maximum authorized amount is $3,000,000, renewable annually. The Society has not drawn any funds from the facility in 2026 (2025 - nil). The Society did not incur interest expense in 2026 (2025 - nil).

8. Accounts payable and accrued liabilities:

	2026	2025
Accounts payable and accrued liabilities	$ 5,290,782	$ 9,855,633
Payable to the Ministry (Schedule 1)	3,133,577	3,059,455
Payroll remittances	459,693	530,658
	$ 8,884,052	$ 13,445,746

9. Deferred capital contributions:

In 1993, the Society received contributions of $11,260,000 from the Province of Ontario and Region of Ottawa-Carleton toward the purchase of its Telesat Court location. This amount is being recognized as revenue on a basis consistent with the amortization of this building at an annual rate of 2.5%. In 2012, the Society received $100,000 from its staff Recreation Association and $300,000 from the Province of Ontario towards building improvements, which are being amortized at an annual rate of 2.5%. In 2019, the Society received $627,900, and $86,100 in 2020 from the Province of Ontario towards building improvements, which are being amortized at an annual rate of 2.5%. In 2024, the Society received $58,500 for water and fire protection system upgrades, which is also being amortized at 2.5%. In 2025, the Society received $34,844 for electrical work upgrades, which is also being amortized at 2.5%.

The changes in the deferred capital contributions reported in the Property and Building Fund are as follows:

	2026	2025
Balance, beginning of year	$ 3,127,938	$ 3,404,528
Receipt of capital contributions deferred	–	34,844
Amortization of deferred capital contributions	(311,434)	(311,434)
Balance, end of year	$ 2,816,504	$ 3,127,938

10. Contingencies

The Society has been named, with others, as defendants in claims for damages relating to its mandated work, the outcome of which cannot be determined at this time. The Society believes it has adequate defense against these actions and insurance coverage to defray costs associated with any losses; as such, no provision for loss arising from these claims has been made in these financial statements. Any loss not covered by insurance will be expensed in the year of settlement.

11. Related party transactions:

The Children's Aid Foundation of Ottawa (the "Foundation") was incorporated on June 30, 1988 as a not-for-profit organization under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act (Canada). Transactions between the related parties are in the normal course of operations and recorded at the exchange amount, which is the amount of the consideration agreed to by both parties.

The Foundation is responsible for raising additional funds for the activities of the Society over and above the current revenue that it receives from the Ministry and the City of Ottawa.

The Society received contributions from the Foundation of $1,077,086 (2025 - $317,449) in 2026.

The Society provides certain administrative and other services to the Foundation at no cost. As well, the Society pays for certain expenses on behalf of the Foundation for which it is reimbursed at cost. The Society has a receivable of $71,423 from the Foundation in the current year (2025 - $38,525) included in accounts receivable.

12. Guarantees:

The Society makes commitments to its foster parents and external service providers in order to guarantee the provision of residential care for children. These agreements generally involve a commitment by the Society to pay a daily amount to a care provider to ensure that space is available in the event that an emergency placement should occur. If the spaces are used for placements, the Society incurs no additional cost. The Society's agreement with these care providers enables the Society to terminate these arrangements on up to six months' notice.

13. Balanced Budget Fund and future access to surpluses:

The Ministry created the Balanced Budget Fund to support Children's Aid Societies in meeting the balanced budget requirements outlined in the Ministry's Regulation 70.

The Balanced Budget Fund process has been developed individually for each Children's Aid Society and will reflect the accumulated surplus that was returned to the Ministry each year.

13. Balanced Budget Fund and future access to surpluses (continued):

To be eligible to access these funds, the Society must meet two conditions:

(i) The Society must have generated a prior-year surplus recovered in or after 2022-2023; and

(ii) The Society must require additional funding in a future year for child welfare operations in order that they will not incur a deficit. The required amount cannot exceed the total accumulated Balanced Budget Fund surplus.

The Society does not have any eligible unused surpluses to access as at March 31, 2026.

14. Deferred salary liability:

The Society offers employees a deferred salary option plan. An employee opting into the plan is paid 80% of their salary for four years while working, and in the fifth year, while on leave, receives 80% of their salary. In the first four years, the Society accumulates on an annual basis a deferred liability equal to 20% of the employee's annual salary. In the fifth year, this deferred liability is drawn down as it is paid to the employee. As at March 31, 2026, one employee was on the plan for a total liability of $69,048 (2025 - $45,251).

15. Economic dependence:

The Society is dependent on funding from the Province of Ontario (Ministry of Children, Community and Social Services ("MCCSS")) to meet its obligations and to finance its continued operations.

16. Comparative Information

Certain comparative information has been reclassified to conform with the financial statements presented adopted in the current year.

17. Financial instruments and risk management:

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposure and concentrations.

The Society does not use derivative financial instruments to manage its risks.

(a) Credit risk:

The Society is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Society's maximum exposure to credit risk is the sum of the carrying value of its cash and its receivables. The Society's cash is deposited with a Canadian chartered bank and as a result, management believes the risk of loss on this item to be remote. A significant portion of the Society's revenue and resulting receivable balances are derived from government funding, which mitigates the exposure to the credit risk. Other receivables are monitored on an ongoing basis.

The Society assesses, on a continuous basis, amounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Society at March 31, 2026 is the carrying value of these assets. Currently there is no allowance for doubtful accounts.

(b) Liquidity risk:

Liquidity risk is the risk that the Society cannot meet a demand for cash or fund its obligations as they become due. The Society meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flow from operations, anticipated investing and financing activities and by holding assets that can be readily converted into cash.

Accounts payable and accrued liabilities are generally due within 60 days of receipt of an invoice.

(c) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk consists of currency risk, interest rate risk and other price risk.

17. Financial instruments and risk management (continued):

(i) Currency risk:

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the financial instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. The Society's financial instruments are all denominated in Canadian dollars and the Society transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

(ii) Interest rate risk:

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the financial instruments will fluctuate due to changes in market interest rates. Fixed-rate instruments subject the Society to a fair value risk while the floating rate instruments subject it to a cash flow risk. Since the Society does not have any interest-bearing financial instruments as at March 31, 2026, it is not exposed to interest rate risk.

(iii) Other price risk:

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of the changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instruments or its issuer or factors affecting all similar instruments traded in the market. The Society is not exposed to other price risk.

(d) Changes in risk:

There have been no significant changes in the Society's risk exposures from the prior year.

THE CHILDREN'S AID SOCIETY OF OTTAWA/
LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

Schedule 1 - Restricted Contributions

Year ended March 31, 2026, with comparative information for 2025

	Project's fiscal year-end	2025 Unexpended (over expended) contributions	Transactions during the year: Over expended received (unexpended repaid)	Transactions during the year: Contributions received	Transactions during the year: Contributions recognized as revenue	2026 Unexpended (over expended) contributions
Ministry-funded special projects (Schedule 2):						
Preparation for Independence (A 556)	March 31	$ –	$ –	$ 435,592	$ 435,592	$ –
Community Capacity Building (A 771)	March 31	–	–	114,376	114,376	–
Education Liaison (A 763)	March 31	–	–	125,913	125,913	–
Innovation & Change Program - Pod Model	March 31	–	–	784,123	784,123	–
Temporary Pandemic Pay OPR (E721)	March 31	231,698	–	–	–	231,698
Temporary Pandemic Pay OPR FC (E721)	March 31	123,515	–	–	–	123,515
Temporary Wage Enhancement (E721)	March 31	409,928	–	–	–	409,928
Permanent Compensation Enhancement	March 31	1,735,450	–	20,000,000	20,086,859	1,648,591
Complex Special Needs	March 31	39,252	–	–	–	39,252
		2,539,843	–	21,460,004	21,546,863	2,452,984
Ontario Child Benefit Equivalent (MCCSS-OCBE) - Pooled funds:						
Activities program	March 31	–	–	254,311	254,311	–
Savings program	March 31	545,870	–	178,198	121,045	603,023
Other special projects:						
Crown Ward Champion Team	March 31	–	–	75,000	75,000	–
Winning Kids (Eastern Zone)	October 31	8,753	–	–	–	8,753
Community Doula Program	March 31	2,500	–	–	–	2,500
Transitional Age Youth	March 31	–	–	152,332	152,332	–
Gender Based Violence	March 31	–	–	412,790	388,491	24,299
Special projects		3,096,966	–	22,532,635	22,538,042	3,091,559
Ministry-funded - other projects:						
Ready, Set, Go Program	March 31	607,414	(1,275)	2,283,000	2,051,750	837,389
Standard Subsidy	March 31	(20,900)	4,750	68,400	69,825	(17,575)
Permanent Compensation Enhancement - Child Welfare	March 31	–	–	663,735	686,864	(23,129)
Kinship Episodic	March 31	(74,603)	34,250	100,500	139,160	(79,013)
Kinship Startup	March 31	(59,370)	18,581	32,864	64,117	(72,042)
Target Subsidy	March 31	8,015	(2,847)	388,125	358,886	34,407
Partner Facility Renewal	March 31	59,056	(58,500)	–	–	556
		519,612	(5,041)	3,536,624	3,370,602	680,593
		3,616,578	(5,041)	26,069,259	25,908,644	3,772,152
Less payable to the Ministry (note 8)		(3,059,455)				(3,133,577)
Less restricted OCBe - Savings Program (note 5)		(545,870)				(603,023)
		$ 11,253				$ 35,552

Within the next 12 months, management intends on remitting the unexpended contributions to the Ministry, with respect to the Ministry-funded special and other projects.

THE CHILDREN'S AID SOCIETY OF OTTAWA/ LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

Schedule 2 - Ministry-Funded Special Projects

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Preparation for Independence (A 556)		
Contributions recognized as revenue	$ 435,592	$ 465,592
Expenditures:		
Salaries and benefits	135,348	135,236
Travel	244	356
Program expenses	300,000	330,000
	435,592	465,592
Unexpended contributions	$ –	$ –
Community Capacity Building (A 771)		
Contributions recognized as revenue	$ 114,376	$ 114,376
Expenditures:		
Purchased Client Services	114,376	114,376
Unexpended contributions	$ –	$ –
Education Liaison (A 763)		
Contributions recognized as revenue	$ 125,913	$ 125,913
Expenditures:		
Professional contracted out services	125,913	125,913
Unexpended contributions	$ –	$ –
Innovation and Change Program - Pod Model		
Contributions received	$ 784,123	$ –
Expenditures:		
Salaries and benefits	588,660	–
Travel	6,270	–
Professional services, non-client	108,870	–
Admin expenses	80,323	–
	784,123	–
Unexpended contributions outstanding	–	–
Unexpended contributions	$ –	$ –

THE CHILDREN'S AID SOCIETY OF OTTAWA/
LA SOCIÉTÉ DE L'AIDE À L'ENFANCE D'OTTAWA

Schedule 2 - Ministry-Funded Special Projects (continued)

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Permanent Compensation Enhancement		
Contributions received	$ 20,000,000	$ 41,628,062
Expenditures:		
Salaries and benefits	569,475	719,076
Professional services, non-client	150,525	233,924
Program expenses	19,366,859	39,865,551
	20,086,859	40,818,551
Unexpended contributions outstanding	(1,735,450)	(925,939)
Unexpended contributions	$ 1,648,591	$ 1,735,450