

Annual Report

JOHN HOWARD SOCIETY

KAWARTHA LAKES & HALIBURTON

2023-2024



Kawartha Lakes
& Haliburton

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MISSION

For over 35 years, the John Howard Society of Kawartha Lakes & Haliburton has operated under the mission of:

“Effective, just, and humane responses to crime and its causes”.

CORE VALUES

John Howard Society of Kawartha Lakes & Haliburton has adopted the following organizational values:

- ❖ People have the right to live in a safe and peaceful society as well as a responsibility implied by this right to respect the law.
- ❖ Every person has intrinsic worth and the right to be treated with dignity, equity, fairness, and compassion when involved with the Criminal Justice process.
- ❖ All people have the potential to become responsible citizens.
- ❖ Every person has the right and the responsibility to be informed about, and involved in, the Criminal Justice process.
- ❖ Justice is best served through measures that resolve conflicts, repair harm, and restore peaceful relations in society; and
- ❖ Independent, autonomous, non-government organizations have a vital role in the Criminal Justice process.

Message from Board Chair & Chief Executive Officer



Terry Cox
Board Chair

On behalf of the Board of Directors for the John Howard Society of Kawartha Lakes & Haliburton, I would like to thank you for reviewing our annual report.

In last year's report, I indicated that I looked forward to what lies ahead. Well, this year's growth and accomplishments have far exceeded any expectation I may have had.

Once again, we express our thanks to our funders, neighbours, and community partners. Without their assistance, we would not be able to address the needs of our community's most vulnerable.

Most importantly, I would like to take this opportunity to thank those within this organization for their unwavering dedication to those they serve. They are truly inspirational to watch."

Thank you for taking the time to review the 2023-2024 Annual Report for the John Howard Society of Kawartha Lakes & Haliburton.

I'm honored to highlight some of my reflections from last year's accomplishments and share with you our direction moving into the next fiscal year.

I must start by giving a huge thank you to the Board of Directors for their ongoing support, as well as the management and staff team for their commitment to the mission and values of the JHS. None of the work we do each day would be achieved without their dedication.

I would also like to thank our community partners and express our gratitude to the funders we work with. The support from these collaborative relationships ensures that we have the capacity to fulfill our obligations and goals to serve the community in a meaningful way.

This year, JHS Kawartha Lakes & Haliburton has cultivated stronger partnerships within the City of Kawartha Lakes & Haliburton County. One such partnership was with the City of Kawartha Lakes, Ross Memorial Hospital, Kawartha Lakes Ontario Health Team, Kawartha Lakes Emergency Services, Kawartha Lakes Housing, Community Care City of Kawartha Lakes and A Place Called Home, which formed out of the need to develop outreach services to meet our most



Dana Hetherton
Chief Executive Officer

vulnerable community members. This group is where the vision of the Community Integrated Care Hub blossomed into what it is today. JHS has since finalized the purchase of a building and with funding from CKL we are officially operating a “mini hub” until renovations can begin. The finalized Hub project will see a multi service center supported by various community partners, where those experiencing housing and homelessness, addiction and mental health issues, food insecurity, and those who may require health and counselling supports can access low barrier services without the fear of stigma and judgement.

In Minden and Haliburton, the staff teams have worked incredibly hard to cultivate strong partnerships. Staff in Adult Justice, Youth Services, Literacy & Crisis & Harm Reduction continue to put JHS on the map in our rural and remote communities. We regularly attend community meetings, partner events, schools and Point in Time’s Youth Hub in Haliburton to expand services in these areas.

With growth and development, we also saw a major project come to an end wrapping up our 3-year SUAP funded project at the end of March 2024. We are truly grateful to our funder for the opportunity to do such valuable work in CKL. While we were sad to watch this project come to an end, we know it paved the way for what’s to come.

On behalf of myself and the entire staff team, we say ***thank you!*** With the support and leadership of the Board of Directors, and the positive relationships with community stakeholders, we strive to accomplish the mission, vision, and values of the John Howard Society of Kawartha Lakes & Haliburton.

2023-2024 Board & JHSCKLH Staff

BOARD OF DIRECTORS

Adult Justice Services
 Park Fox - Board Chair
 Abbi Barrie - Partner Contact Worker
 Richard Coke - Secretary/Treasurer
 Brooke Gibson - Director
 Kelsie Howell - Director
 Kevin McReelis - Director
 Samantha Pokrywa - Director
 Shannon Wilson - Director

PROGRAM STAFF

Harm Reduction & Crisis Services

Arianna Bell - Crisis & MAP Counsellor/Facilitator (Minden)
 Dana Hetherington - Chief Executive Officer
 Natasha James - Harm Reduction & Crisis Coordinator, SUAP
 Bonnie Laidlaw - Executive Assistant
 Carla Cooper - Program Director
 Mary Goodard - Director of Finance
 Suzanne McKay - Health Outreach Counsellor/Facilitator SUAP
 Robbin Savage - Director of Risk Management & Compliance
 Mary Joost - Manager of Health & Safety Development
 Cathy Weir - Finance Administrator

Literacy & Basic Skills

Richard Chatson - LBS Counsellor/Facilitator
 Liam Goodrich - LBS Counsellor/Facilitator
 Abbi Barrie - Partner Contact Worker
 Emily Graham - LBS Counsellor/Facilitator (Institutional Services)
 Richard Coke - PAR Counsellor/Facilitator
 Brooke Gibson - Counsellor/Facilitator
 Samantha Pokrywa - Program Coordinator - Literacy Lead & Adult Justice Coordinator
 Kelsie Howell - Institutional Services (Literacy)
 Kevin McReelis - PAR Counsellor/Facilitator
 Samantha Pokrywa - Partner Contact
 Institutional Services (Literacy)
 Shannon Wilson - Counsellor/Facilitator
 Kailynn Taylor - Program Coordinator - Literacy Lead & Institutional Services (Literacy)

PROGRAM STAFF

Phoenix House

Scott Baillie - Resource Counsellor Relief
 David Bodrug - Resource Counsellor Relief
 Arianna Bell - Crisis & MAP Counsellor/Facilitator (Minden)
 Dianna Brown - Resource Counsellor
 Natasha James - Harm Reduction & Crisis Coordinator, SUAP
 Jason Fitzsimmons - Counsellor/Facilitator
 Bonnie Laidlaw - Crisis & MAP Counsellor/Facilitator & Peer Support Worker
 Liam Goodrich - Counsellor/Facilitator
 Jared Hood - Counsellor/Facilitator
 Suzanne McKay - Health Outreach Counsellor/Facilitator, SUAP
 Liam Jarvis - Resource Counsellor Relief
 Cathleen Meenan - Harm Reduction & Crisis Counsellor/Facilitator
 Abhiram Jayan - Resource Counsellor Relief
 Taylor Sanderson - Health Outreach Counsellor/Facilitator, SUAP
 Darrin MacDuff - Resource Counsellor Relief
 Kevin McReelis - Counsellor/Facilitator
 Brianne Rupay - Resource Counsellor Relief

Literacy & Basic Skills

Richard Chatson - LBS Counsellor/Facilitator
 Liam Jarvis - LBS Counsellor/Facilitator
 Emily Graham - LBS Counsellor/Facilitator (Institutional Services)
 Georgia McIntosh - Counsellor/Facilitator
 Samantha Pokrywa - Program Coordinator - Literacy Lead & Institutional Services (Literacy)
 Ken Shaw - Coordinator
 Brianne Rupay - Program Coordinator - Literacy Lead & Institutional Services (Literacy)
 Jordanna Weaver - Counsellor/Facilitator
 Kailynn Taylor - Program Coordinator - Literacy Lead & Institutional Services (Literacy)
 Alyssa Woods - Counsellor/Facilitator

Youth Services

Kennedie Close - Coordinator
 Parker Jenkins - Counsellor/Facilitator
 Leah Cadieux - Coordinator, Counsellor/Facilitator
 Savannah Kaczmarek - Coordinator
 Georgia McIntosh - Counsellor/Facilitator
 Samantha King - Counsellor/Facilitator
 Jaden Moore - Counsellor/Facilitator
 Lauren Thompson - Counsellor/Facilitator
 Ken Shaw - Coordinator
 Samantha Smith - Counsellor/Facilitator
 Jordanna Weaver - Counsellor/Facilitator
 Alyssa Woods - Counsellor/Facilitator

Youth Services

Kennedie Close - Coordinator
 Parker Jenkins - Counsellor/Facilitator
 Savannah Kaczmarek - Coordinator
 Samantha King - Counsellor/Facilitator

Phoenix House

Shannon Wilson - Resource Counsellor
 Scott Baillie - Resource Counsellor Relief
 David Bodrug - Resource Counsellor Relief
 Dianna Brown - Resource Counsellor
 Chris Ciceri - Job Developer/Employment
 Jason Fitzsimmons - Counsellor/Facilitator
 Marisa Hutchinson-Chee - Job Developer/Employment
 Liam Goodrich - Counsellor/Facilitator
 Jared Hood - Counsellor/Facilitator
 Liam Jarvis - Resource Counsellor Relief
 Kailynn Taylor - Job Developer/Employment
 Abhiram Jayan - Resource Counsellor Relief
 Darrin MacDuff - Resource Counsellor Relief
 Emily Wood - Job Developer/Employment
 Kevin McReelis - Counsellor/Facilitator
 Brianne Rupay - Resource Counsellor Relief
 Shannon Wilson - Resource Counsellor

Skills Development

Chris Ciceri - Job Developer/Employment
 Jason Fitzsimmons - Counsellor/Facilitator
 Marisa Hutchinson-Chee - Job Developer/Employment
 Liam Goodrich - Counsellor/Facilitator
 Jared Hood - Counsellor/Facilitator
 Liam Jarvis - Resource Counsellor Relief
 Kailynn Taylor - Job Developer/Employment
 Abhiram Jayan - Resource Counsellor Relief
 Darrin MacDuff - Resource Counsellor Relief
 Emily Wood - Job Developer/Employment
 Kevin McReelis - Counsellor/Facilitator
 Brianne Rupay - Resource Counsellor Relief
 Shannon Wilson - Resource Counsellor

Skills Development

Chris Ciceri - Job Developer/Employment Counsellor/Facilitator
 Marisa Hutchinson-Chee - Job Developer/Employment Counsellor/Facilitator
 Kailynn Taylor - Job Developer/Employment Counsellor/Facilitator
 Emily Wood - Job Developer/Employment Counsellor/Facilitator

Youth Services (Continued)

Lauren Thompson - Counsellor/Facilitator

Maintenance

Kim Archer

ADULT PROGRAMS

Community Service Order

A Community Service Order (CSO) is a court ordered sanction to complete a set number of volunteer work hours. When the individual is sentenced to a period of probation with a Community Service Order, they must complete a designated number of community service hours within a specific time frame. They are placed with a non-profit community agency or initiative and supervised by that “placement” agency. Completion of community service hours gives the participant a chance to give back and reintegrates clients back into their community. It is also a way for the community to receive a measure of compensation. **Success stats:**

- # of Referrals for Area 4: 194
- For Kawartha Lakes & Haliburton
 - 11 New Referrals During the Fiscal Year
 - 12 Successfully Completed During Fiscal Year
 - 4 Unsuccessful, and 2 Transfers Out of Area During Fiscal Year

Direct Accountability

In the Direct Accountability Program participants are referred to through the Provincial Prosecutor. This program offers an alternative to prosecution for eligible individuals charged with minor criminal offences. The program operates in co-operation with the local Crown Attorney’s Office. Prospective clients are assessed in terms of their risk to themselves and the community, and to the seriousness of the offence which they have been referred for. Clients can be directed to complete community service, pay restitution, repair damage to property, make a charitable donation or be referred to a program (such as Drug & Alcohol Awareness). **Success stats:**

- Pre Charge Referrals: 10 ♦ Post Charge Minden: 6
- Post Charge Lindsay: 54 ♦ Presentence: 6

Institutional Services

The Institutional Services (IS) Program is a non-mandated program. IS refers to a range of direct services provided on request to those who are currently incarcerated, those being released and their families. Many services are offered which include helping with taxes, completing, and submitting birth certificate applications along with community resources. Having a strong community of support once released can lead to a positive transition back into the community and help participants on the positive path they chose. **Success stats:**

- # of Contacts: 834
- # of Group Sessions: 30
- # of Individual Contacts/Meetings: 399

Men’s Transitional Housing

Our residences provide safe and affordable housing to men. Staff provide on-going supports and services including life skills, financial literacy, and conflict resolution. All the referrals to this residence come through Kawartha Lakes Housing. This program is frequently at capacity due to high volume of referrals. All individuals are assessed to determine best matched services and resources. **MTH housed 7 individuals this year.**

ReSet Supportive Housing

In partnership with City of Kawartha Lakes, the program provides support for individuals housed throughout Kawartha Lakes & Haliburton. Individuals are referred to the program by CKL. The approach of the program is a client centered, recovery approach using the housing first principles as they work towards housing stabilization. ***Transition in Place Program served 9 this year while Supportive housing clients served 39.***

Record Suspension

The Record Suspension program began in November of 2022. There are so many obstacles when individuals have a Criminal Record that may stop them from obtaining jobs that will obstruct continuing a positive chosen path. This program assists by helping with forms that need to be filled out and sent to various locations. The JHS makes the process more streamlined for the client along with all agencies involved with the process. Receiving a Record Suspension not only helps the client gain employment, but also improves their confidence in their everyday life knowing that their record will not stand in their way to a progressive, positive life path.

Partner Assault Response

The Partner Assault Response (PAR) program is a court-ordered program to address intimate partner violence. It is funded by the Ministry of the Attorney General. The objective of the program is to promote non-violent behaviors and non-controlling attitudes in men and women who have assaulted their partners (past or present). PAR encourages participants to recognize and accept responsibility for their behavior and encourages them to examine their belief systems about power and control. ***Success stats:***

- # of PAR Starts: 145 (m), 6 (f)
- # PAR Completions: 120 (m), 3 (f)

Partner Contact

The role of the Partner Contact staff is to initiate and maintain contact with the (ex) partner (victim) or current partner throughout the client's involvement with the Partner Assault Response (PAR) program. This program's objective is to enhance the safety of partners and victims. Partners are given information about the PAR program, as well as information if their current/ex-spouse misses a class. Needs assessments and customized service plans are ongoing throughout the PAR program and assists on determining vulnerable partners that may need enhanced support.

Pre-Charge Diversion

Individuals in this program are referred directly to our team by Kawartha Lakes Police Services. Counselling is provided to support positive responses to reduce crime. Individuals in this program are held accountable for their actions by attending counselling and making amends with those harmed.

Low-Income Energy Assistance Program and Ontario Electricity Support Program

The Low-Income Energy Assistance Program (LEAP) and the Ontario Electricity Support Program (OESP) are hydro assistance programs for low-income families in the City of Kawartha Lakes and Haliburton. This year has shown an overwhelming response from the community about the benefit of these programs. The LEAP program, funded through the United Way of Greater Simcoe, provides grants to hydro customers who are in arrears. The OESP provides a monthly credit on eligible hydro bills to low-income families.

Mapping a Plan (MAP)

Mapping a Plan, Substance Use and Addictions Program (SUAP) is a goal driven addiction support program coming from a harm reduction lens. We provide one to one addiction support, outreach and groups for clients living alongside someone who is using substances. We have health outreach support for clients who are looking to go to medical appointments, counselling sessions, ER visits etc. and one of our outreach staff will attend with clients and advocate for them when needed. Our offices also provide education around safe use supplies and substance use.

Anger Management

The Anger Management Program is a 5-session psychoeducational program that aims to teach participants self-monitoring and self-management skills that allow them to reduce the intensity, frequency and duration of their anger. Sessions will cover understanding anger, how to identify anger within ourselves, how thinking impacts our emotions (cognitive distortions), and how self care can help reduce the intensity of anger. ***This program serviced 23 individuals during this past year.***

Literacy & Basic Skills

Our Literacy services offer community-based programs that provide literacy basic skills training for adults. Services are provided in the City of Kawartha Lakes and within Haliburton County. This program is offered in a variety of settings throughout Kawartha Lakes including the Central East Correctional Centre.

Minden:

- # Total Clients: 66
- # Closed: 58
- # New Clients: 26
- # Carryover: 40
- # Re-Entry: 3

Lindsay:

- # Total Clients: 331
- # Closed: 201
- # New Clients: 107
- # Carryover: 224
- # Re-Entry: 1

Skills Development

The Workforce Equity Initiative (WEI) provides employment supports and training to barriered individuals to assist them in their pre- employment journey. Participants in this program will learn specific skills required to obtain and maintain employment. WEI also works with local employers and supports companies in assessing candidates in fair and unbiased ways, so they understand the complexities and the benefits of hiring individuals with unique backgrounds and experiences.

SUAP (Substance Use & Addictions Program)

With a heavy heart we said goodbye to our SUAP project at the end of this fiscal, but because of the hard work and determination of this team, and the relationships built with several community partners, a new opportunity came to fruition this year. JHS is proud to be a part of the Community Integrated Care Hub, the first of its kind for the City of Kawartha Lakes. The HUB will continue to adopt the philosophies of our past SUAP project meeting clients where they are at as it continues to address mental health, addiction supports, and medical support to our clients. We are honoured to continue to support and serve the most vulnerable members of our community. With other funding, we will continue to offer crisis and harm reduction support in our Northern communities running out of our Minden office. As they say, sometimes one thing has to end to allow for something even bigger and better to flourish. ***310 unique individuals accessed services through one-to-one support, peer support, family support, health outreach and trainings in the first***

half of our fiscal year. 257 unique individuals accessed the same services in the second half of our fiscal year. Additionally, an average amount of 200 client interactions happened monthly throughout the entire fiscal year through these services and from the drop-in services.

YOUTH PROGRAMS

Attendance Centre

The Attendance Centre (AC) program provides a comprehensive alternative to incarceration for youth by providing a place to attend for specific programming to reduce recidivism, as well as, to identify individual goals for youth to undertake.

Court Support/Community Response

The Court Support and Community Response Program is aimed at providing direct support to youth who are to appear before the courts or require assistance navigating supports and services in the community that meets their needs. The goal is to enhance and extend support to youth who are entering or are involved in Youth Justice Services. A youth facilitator works with the young person to provide a safe space to appear in virtual youth court.

Extrajudicial Measures

The EJM Program is a non-court response to youth crime for less serious offences. Our goal is to assist youth through a pre-charge diversion program. A youth facilitator works with the young person to help them take responsibility for their actions that contributed to the offence, understand its impact, and help repair harm. EJM-referred youth may be referred to for specific short-term targeted programs; however, the youth may also be required to complete other measures that they help decide on to reduce harm and show accountability.

Extrajudicial Sanctions

The EJS Program is the most formal non-court response ordered by the Court. A charge is stayed for one year while the young person demonstrate accountability for their offence through a diversion program as an alternative to the formal court process. A youth facilitator works with the young person regarding their specific sanctions to help them take responsibility for their actions, understand the impact, and help repair harm. EJS referred youth may be referred for specific short-term program (s); however, the youth may also be required to complete other sanctions depending on their individual needs.

Maple Keys Classroom

The Maple Keys Classroom is a program that began in January 2017. This is a Care and/or Treatment, Correction, Custody (CTCC) Education Facility that provides an alternative option for youth who are justice involved in the community. This program is in collaboration with Trillium Lakelands District School Board. The classroom provides an opportunity for youth who struggle in traditional classrooms and who are justice involved. *Students earned 20 credits over this last year.*

Reintegration

The Reintegration Services Program is aimed at youth who are returning to the community following involvement in Justice Services. The goal is to enhance and extend support to youth involved with Youth

Justice Services to connect with supports to improve their outcomes in the community.

Toward a Healthy Future

Youth and families have access to learning safe cooking skills, introducing new food, improving family connections and the opportunity to consume a meal. Due to COVID-19 and social distancing policies, THF was adapted from previous years. Meal kits, booklets, recipes, and video tutorials were available to participants. Each kit included 3 recipes, and all the ingredients to make 4 servings of each recipe.

Youth in Transition Program

The Youth-in- Transition Worker Program (YITP) supports youth aged 16- 24 who are/have been involved with the Children’s Aid Society. A Youth Facilitator supports youth in understanding and moving forward on their goals related to life skills, employment, financial literacy and banking, education, legal concerns, physical and mental health, housing, and social connection. In this voluntary program, the young person will identify which goals they want to work on with the support of a youth counsellor who will act as a support team coordinator, mentor, and coach.

• **# of Youth Served: 131**

A Year at JHSCKLH



*Kawartha Land Trust Peterborough,
Donating Birdhouses, June 19*

*Alone we can do so
little, together we
can do so much.
~ Helen Keller*



*Floralan Clean up Day SUAP
& Literacy Teams, June 22,*



*Social Prescribing Event Fenelon
Falls Community Centre,
September 28*



*Remembering Lost Souls to Drug Poisoning
Victoria Park, Lindsay, September 1*

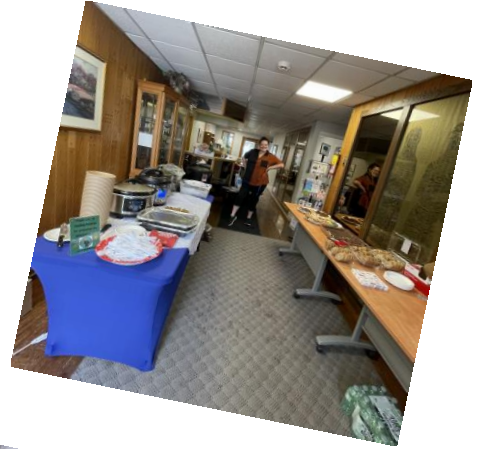


*Survive or Thrive Team Building,
March 12*

A Year at JHSCKLH



Together we can make this world a better place. Let's feed the hungry and help the less fortunate among s!
~ Author unknown



*Stomp Out the Stigma,
Hosted by Fleming
College, Lindsay,*



*Managing a Day of
Productive Discussion*

A Year at JHCKLH

RESET BBQ
June 4





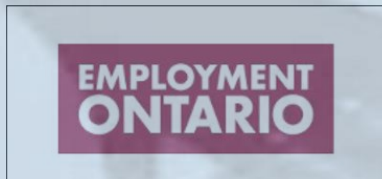
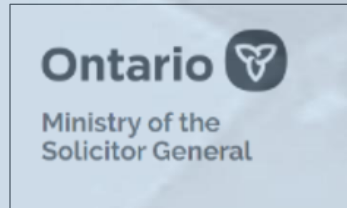
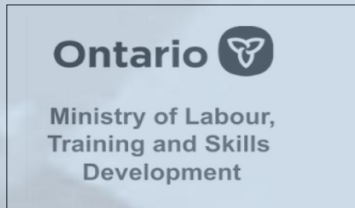
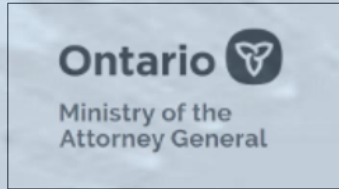
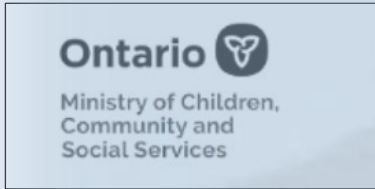
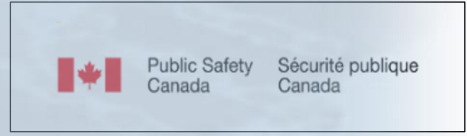
JHSO in the News!

Transition & Transformation

TORONTO, ON – January 31, 2024 – A new report from the John Howard Society of Ontario (JHSO) reveals many Canadian companies are missing out on qualified candidates due to outdated policies and the overuse of background checks that are maintaining barriers to labour market engagement for job candidates with criminal records. The report, “Not In My Workplace: Addressing Workplace Exclusion of Individuals with Criminal Records,” shows that growing DEI awareness and a historic labour shortage has not translated into improved access to employment for millions of Canadians. Based on an in-depth survey of 400 hiring managers from across Canada, the new report finds that Canadian employers continue to largely exclude qualified job candidates with criminal records from workplaces, with 42% of respondents who conduct record checks stating they would be automatically excluded if they had any past record, despite the growing evidence that “fair chance hiring” practices actually benefit businesses. “We need to get serious about addressing the labour shortage in Ontario and across this country, which is now at historic levels, and tapping into this pool of qualified job seekers is a critical step in doing that,” said Christin Cullen, CEO, JHSO. “This report is a wake-up call for both Canadian businesses and government that disproven stereotypes continue to drive exclusionary hiring practices and must be addressed as they only hurt companies’ interests and ultimately, our communities.”

For more details: <https://johnhoward.on.ca/wp-content/uploads/2023/12/Confidential-Press-Release-JHSO-Not-In-My-Workplace-Report-Launch-Jan-31-2024-final.pdf>

Thank You to Our Funders



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
John Howard Society of Kawartha Lakes & Haliburton

Opinion

We have audited the financial statements of John Howard Society of Kawartha Lakes & Haliburton, which comprise the statement of financial position as at March 31, 2024, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for 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 report. We are independent of the organization 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 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

ASSURANCE • TAX • ADVISORY

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INDEPENDENT AUDITOR'S REPORT, continued

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 these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization'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 organization'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 organization 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.

Baker Tilly KDN LLP

Chartered Professional Accountants
Licensed Public Accountants
Lindsay, Ontario
July 31, 2024



JOHN HOWARD SOCIETY OF KAWARTHA LAKES & HALIBURTON
STATEMENT OF FINANCIAL POSITION
As at March 31, 2024

	2024	2023
	\$	\$
ASSETS		
Current assets		
Cash	558,090	414,621
Short term investment (note 3)	47,206	45,688
Accounts receivable	316,324	281,029
HST rebate receivable	39,555	30,800
Prepaid expenses and deposits	28,103	41,756
	<u>989,278</u>	<u>813,894</u>
Other assets		
Tangible capital assets (note 4)	1,967,628	445,619
	<u>2,956,906</u>	<u>1,259,513</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	111,118	174,820
Government remittances payable	46,432	66,268
Rental deposits	3,317	-
Deferred contributions - operating (note 5)	176,083	176,786
Current portion of long-term debt (note 7)	44,000	32,808
Current liabilities before callable debt	380,950	450,682
Callable portion of long-term debt (note 7)	1,052,333	-
	<u>1,433,283</u>	<u>450,682</u>
Long-term liabilities		
Deferred contributions - tangible capital assets (note 6)	926,113	164,821
Long-term debt (note 7)	-	91,170
	<u>926,113</u>	<u>255,991</u>
	<u>2,359,396</u>	<u>706,673</u>
Net assets		
Unrestricted	324,825	297,506
Investment in tangible capital assets	204,171	186,820
Internally restricted (note 9)	68,514	68,514
	<u>597,510</u>	<u>552,840</u>
	<u>2,956,906</u>	<u>1,259,513</u>

Contingent liability (note 8)

Approved on behalf of the Board

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements



JOHN HOWARD SOCIETY OF KAWARTHA LAKES & HALIBURTON
STATEMENT OF OPERATIONS
For the year ended March 31, 2024

	2024	2023
	\$	\$
Revenues		
Grants (note 10)	3,058,301	2,680,024
Rental	86,495	26,152
Program and client fees	26,277	17,160
Amortization of deferred contributions - tangible capital assets	17,105	11,694
Miscellaneous	16,715	26,110
Donations and fundraising	2,574	3,406
Interest income	1,748	712
	3,209,215	2,765,258
Expenses		
Salaries, benefits and other services	2,403,055	2,188,803
Program expenses	226,168	111,756
Rent	154,151	95,910
Office and miscellaneous	68,596	58,598
Professional fees	57,511	52,665
Client support services	51,137	45,743
Amortization	34,774	21,456
Telephone	31,028	32,766
Staff development and recruitment	28,775	23,212
Insurance	19,694	13,991
Travel	19,472	20,334
Utilities	19,275	20,328
Repairs and maintenance	15,183	13,525
Interest on long term debt	15,446	5,670
Advertising and promotion	7,840	4,107
Computer	6,844	6,627
Bank charges and interest	3,309	1,847
Board expense and recruitment	2,287	2,560
	3,164,545	2,719,898
Excess of revenues over expenses for the year	44,670	45,360

The accompanying notes are an integral part of these financial statements

