

Board of Directors Meeting Minutes
In Person Meeting – Friday, June 21, 2024 – 11:00 am
Location: Venutre13, 739 D’Arcy St. Cobourg, ON

Present: Jackie Gardner-Nix, Angela Grogan, Judy McLean, Sharyl Ann Milligan, Selena Forsyth (partial, via Zoom), Sharron MacDonald, Jessica Clarke, Elaine Azzopardi, Tim Miller, Trish Baird, Tina Stephens
Jordyn Boivin, (Financial Analyst, CMH), Meaghan Spencer (Finance Manager, CMH), Adam Kolisnyk (CFO, CMH),

Regrets: Cindy Anthony

Topic	Discussion	Decision/Action
1.1 & 1.2 Quorum & Declaration of Conflict of Interest	The meeting was called to order by Jackie Gardner-Nix who welcomed everyone. There was a quorum present, and no conflicts of interest were declared.	No conflicts were declared.
1.3. Approval of Consent Agenda	Approval of Consent Agenda	Motion by: Elaine Azzopardi to approve the consent agenda. 2 nd by: Angela Grogan. Carried.
1.4 Approval of Agenda	Approval of Agenda	Motion by: Sharron MacDonald to approve the agenda. 2 nd by: Jessica Clarke. Carried
3. Business Arising from Minutes	No Business Arising	For Information Purposes
4. Board Business/Committee Matters	<p>4.1 Draft Audited Statements – March 31, 2024 The Draft Audited Statements year ending March 31, 2024, were circulated. Deferred revenue from the Hospice Capital Campaign is now depleted. Process for request of funds to the Foundation will need to be put into place. Ministry funding increased over last year from 43% to 52% of operating budget. KPMG opinion was this was a clean audit.</p> <p>4.2 New Board Member Agreement The Governance Committee reviewed a new Board member agreement that was suggested to be sent out for signature when a member renews their term. Suggestion made to add a comment with regards to attendance and a caveat added to exclude a</p>	<p>Motion by: Judy McLean to accept the Financial Statements for the year ending March 31, 2024. as presented. 2nd by: Jessica Clarke. Carried.</p> <p>For Information Purposes</p>

	<p>person if an emergency takes place and they are unable to attend meetings. This will go back to Governance for the fall and will be brought back to the Board for future discussion.</p> <p>4.3 Declaration of Compliance 2023/2024 The Declaration of Compliance for 2023/2024 was circulated.</p> <p>4.4 Proposed Slate of Directors With no vacant seats on the Board this upcoming year, a Nominating Committee didn't need to be formed. The Chair canvassed the members whose term were up for renewal and proposed the following Directors be put forth at the AGM: <i>Stephen Beauchamp – 1st Year of 3^d Term</i> <i>Cindy Anthony – 1st Year of 2nd Term</i></p> <p>4.5 Foundation Update Several items being currently worked on at the Foundation. Bylaws are being reviewed, fundraising activities in the works and AGM being planned for end of Sept, beginning of Oct.</p>	<p>Motion by: Jessica Clarke to accept the Declaration of Compliance for 2023/2024. 2nd by: Judy McLean. Carried.</p> <p>Motion by: Jessica Clarke to put forth the proposed Slate of Directors to the AGM. 2nd by: Tim Miller. Carried.</p> <p>For Information Purposes</p>
5. Termination		Motion by: Jessica Clarke

Next Meeting – June 24, 2024 – Immediately following the AGM

Community Care Northumberland Board of Directors Meeting

Friday, June 21, 2024 – 11:00 a.m. – In-Person



Community Care
NORTHUMBERLAND

***Location: Venture13, 739 D’Arcy St. Cobourg
Parking at rear of the building***

<https://us02web.zoom.us/j/82309724046>

Meeting ID: 823 0972 4046

Passcode: 270747

AGENDA

Item	Action	Lead
1. CALL TO ORDER		
1.1 Confirmation of Quorum		Jackie
1.2 Declaration of Conflict of Interest		Jackie
1.3 Approval of Consent Agenda	Motion	Jackie
1.4 Approval of Agenda		Jackie
2. CONSENT AGENDA		
<i>The following items have been identified as part of the consent agenda for the regular meeting. A Director may request to move an item out of the consent agenda to further discuss or inquire about it before approval of the agenda.</i>		
<i>Items:</i>		
2.1 Board Minutes – May 31, 2024*	Motion	Jackie
2.2 Fundraising Committee Minutes – June 3, 2024*		
2.3 Governance Committee Minutes – June 7, 2024*		
2.4 Finance Committee Minutes – June 19, 2024*		
2.5 Questions from Client/Volunteer Survey*		
3. BUSINESS ARISING FROM MINUTES		
3.1 No business arising		
4. BOARD BUSINESS/COMMITTEE MATTERS		
4.1 Finance Committee – Draft Audited Statements – March 31/2024 – KPMG* Presented by Judy McLean, Finance Committee Chair	Motion	Judy
4.2 New Board Member Agreement*	Discussion	Elaine
4.3 Declaration of Compliance 2023/2024*	Motion	Trish
4.4 Proposed Slate of Directors for 2024/2025*	Motion	Jackie
4.5 Foundation Update	Discussion	Elaine
5. Motion to Terminate Meeting		

*Indicates Attachments

Next Regular Meeting: Monday, June 24 – Immediately following AGM –To Elect Executive Officers.

	<p>4.2 Foundation Update Work in progress with regards to their Articles of Incorporation and AGM being planned for Sept.</p> <p>4.3 OHT-N Update/Advisory Council Collaboration Council supporting the opening of a new walk-in clinic in Port Hope. The Governance Advisory Council is scheduled to meet in Sept.</p> <p>4.4 Health & Safety Commitment Yearly Health & Safety Commitment presented. Some minor wording changes suggested.</p> <p>3.2 CEO Evaluation</p>	<p>For Information Purposes</p> <p>For Information Purposes</p> <p>Motion by: Selena Forsyth to approve the commitment with minor wording changes. 2nd by: Judy McLean. Carried.</p> <p>Motion by: Selena Forsyth to move into camera. 2nd by: Sharron MacDonald. Carried.</p> <p>Motion by: Jessica Clarke to move out of camera. 2nd by: Cindy Anthony. Carried.</p>
5. Termination		Motion by: Selena Forsyth

Next Meeting – In Person, Friday, June 21, 2024 – 11:00 am
Location: Venture13, 739 D’Arcy St. Cobourg, ON
***Luncheon immediately following the meeting.**



Community Care Northumberland Fundraising Committee Meeting Minutes

Date: June 3rd, 2024

Time: 2:00 PM

Location: Via Zoom

In Attendance:

Sarah Turck, Selena Forsyth, Jackie Gardner-Nix, Sharyl Ann Milligan

Staff:

Joel Scott, Darlene Wood, Trish Baird, Chelsea Rankin

Regrets: Sharron McDonald

Meeting Called to Order: 2:07 PM

1.0 Welcome

- Selena welcomed everyone.
- Joel introduced Chelsea as the new Communications Specialist. The committee extended a warm welcome.

2.0 Approval of Previous Minutes

- **2.1 Mar 21, 2024 – attached – These minutes were not approved at the meeting as they were not representative of the Fundraising Committee. With additional review, the fundraising committee had last met on February 26th, 2024. These minutes will go to the next meeting for approval.**

3.0 Software Update Donor Perfect - Joel

- Joel provided an update on the progress of the Donor Perfect software update.
- Ed's House transitioned to using Donor Perfect in August of last year.
- Janice has been assisting with the process, and her contract is set to expire in June. It was suggested to explore the possibility of extending her contract.
- CCN's integration with Donor Perfect has allowed for improved tracking of donor information and communication with them. This has been beneficial for events like the golf tournament.
- Learn how to develop and leverage Donor Perfect to our advantage.

4.0 Update on Activities for Future Planning - Joel

4.1 CCN Golf Tournament June 20th, 2024 (Golf sponsor update)

- Joel and Darlene provided an update on CCN's Golf Tournament scheduled for June 20, 2024.
- Mentioned a decrease in \$1,000 donors, but an increase in \$250 sponsors.
- Currently, there are 70 golfers registered.
- Darlene said that sponsorships are progressing, with over \$20,000 raised (including golfer contributions).
- Bags are at the CCN Cobourg office. Golf balls and tees have been ordered, costing approximately \$575.
- Competition for golfers has decreased compared to last year due to the presence of multiple golf tournaments in our community.
- Marketing efforts include radio ads, interviews, emails, and social media posts, with support from Shelter Valley.
- Jackie mentioned the impact of increased living costs and competing tournaments on participation.
- Joel noted that Kim Barns is organizing a third-party golf tournament and soliciting businesses for prizes and hole sponsorships. Their golf tournament is on June 15th, 2024.
- Suggestion from Sarah to explore partnerships with other organizations such as Vital Signs, Northumberland ATV Riders, and hosting alternative events like a pickleball tournament.

4.2 CCN Dragon Boat Festival Planning July 12th, 2025

- The committee raised a request regarding the cost-benefit analysis for the Dragon Boat Festival.
- The board requires a cost-benefit analysis before proceeding further.
- Joel reported that discussions have only taken place with the town, and no agreements have been finalized. Questions raised include:
 - Do we have the capacity to manage the event?
 - Clarify the expenses involved.
 - Determine the expected returns on investment.
 - Ensure we fully understand the commitment required before proceeding.

4.3 Fall Mailout

- Joel proposed to incorporate storytelling into the Fall mailout.
- The aim is to distribute the mailout early, ideally in November.
- Discussion included plans for a Christmas promotion.
- The floor was opened for additional ideas and suggestions from committee members.

4.4 Story Telling – Video elements/content

- Joel reminded the committee that we acquired a grant last year for video editing purposes.
- It was noted that cameras need to be purchased before the end of June.

- Winnie has offered to provide training on shooting and editing.
- The objective is to collect stories from individuals who use our services.

5.0 Committee's Roles to Review

- Trish outlined the Terms of Reference, emphasizing that staff are available to guide and offer suggestions to the committee. The committee's primary focus is on strategy.
- Agreement was reached on the committee's purpose.
- It was suggested that someone in donor relations should handle sending out meeting invitations for the committee, scheduled for the first Mondays of each month at 2 p.m.
- Clarity was emphasized regarding the committee's role in supporting fundraising efforts and determining strategy, rather than directly executing events.
- Jackie reiterated that subcommittees are responsible for event planning, while the committee focuses on strategy.
- Revised Terms of Reference will go out to Committee prior to next meeting.

6.0 Other Business

- Motion to terminate meeting: Sharyl Ann Milligan

Meeting Adjourned: 3:26 PM

Next Meeting:

Date: July 8th, 2024

Time: 2:00 PM

Location: Via Zoom

Governance Committee Meeting Minutes Zoom Meeting – Friday, June 7, 2024 – 9:00 am

Present: Elaine Azzopardi, Jessica Clarke, Stephen Beauchamp, Cindy Anthony, Trish Baird, Tina Stephens,

Regrets:

Topic	Discussion	Decision/Action
1. Quorum & Approval of Agenda	There was a quorum present.	Motion by: Stephen Beauchamp to approve the agenda. 2 nd by: Cindy Anthony. Carried.
2. Approval of Minutes	2.1 Approval of Previous Minutes – April 5, 2024	Motion by: Jessica Clarke to approve the minutes of April 5, 2024. 2 nd by: Cindy Anthony. Carried.
3. Business Arising	3.1 No Business Arising	
4. New Business/Work Plan Items	<p>4.1 Board Committee Membership (with Chair) Trish informed the Committee that a meeting is being planned with the Executive next week to discuss next year's committee membership.</p> <p>4.2 Review CCN/Foundation Agreement There were a couple of minor wording changes suggested for the agreement:</p> <ol style="list-style-type: none"> 1. Remove: (currently consisting of 6 operational beds and 4 unfinished suites). 2. Add date at signature line. <p>4.3 CEO Professional Development Trish is currently sitting on two different Boards. One is the OASSIS Employee Health & Welfare Trust, which provides numerous educational training opportunities and the HTM Insurance Company Board of Directors.</p> <p>4.4 CEO Evaluation A blank copy of the CEO evaluation was circulated. A more in-depth review was suggested along with the suggestion of adding a space for the members name. The Committee felt that the responses should be transparent and this would also be helpful for the Board Chair when conducting the evaluation with the CEO.</p>	<p>For Information Purposes</p> <p>Trish will suggest at a Foundation meeting that the Foundation Board review as well.</p> <p>For Information Purposes</p> <p>Committee members will make suggested changes and email them to Tina. The revised evaluation will be returned to the Committee for the 1st meeting in the fall for review before going to the Board for approval.</p>

	<p>4.5 Work Plan Year End Review Only one addition mentioned. Add CEO Evaluation under the evaluation section and mark it for February.</p> <p>4.6 Draft Board Member Agreement A draft Board member agreement was circulated. Discussion at the table about adding this document to the on boarding process for the new Board members. The committee also felt this should be added to a list of documents that get sent out to all Board members in September with an electronic signature requested. A package will be put together and be sent out before the first Board meeting in Sept.</p>	<p>For Discussion</p> <p>Motion by: Stephen Beauchamp to approve the use of the New Board Member agreement. 2nd by: Cindy Anthony. Carried.</p>
5. Policy Review	All required policies for the year have been completed.	For Information Purposes.
Terminate		Motion by: Stephen to Terminate

Next Regular Meeting: TBD

Follow Up from Questions on the Client/Volunteer Survey

(responses provided by Colleen Willams, Volunteer Coordinator)

Question from Board

Do we ask volunteers why they leave and if not could we and then somehow track that throughout the year and include with the survey somehow? This would provide us an opportunity to see if there is anything we should be thinking about with retention.

When volunteers leave or are terminated the Program Assistant's (PA'S) fill out a form and send it to me, on the form it includes the reason. I don't have the exact numbers on why but I can definitely start tracking that/ look into a number next week.

The majority leave due to - health reasons/ wanting to retire, or they have moved. The program with the most turn around is In-Home services mainly because these workers find full-time work or go work for an agency like St. Elizabeth.

I would say the large number of volunteers here for less than a year is more due to trying to recruit more volunteers to get us back to pre-covid numbers versus volunteers leaving 😊 Reasons can also be the newer volunteers are more 'active' than volunteers who have been here for awhile and chose not to fill out the survey.

Q - How many surveys were sent out? For both the client and volunteer surveys so that the return rate could be tracked.

Volunteer surveys- 107 returned - approximately 520 sent out. Volunteers were offered a online survey function or a paper copy was available for them at their local office.

Client surveys- 410 returned - approximately 1,130 sent out

On the official survey results it states that I received 363, but the surveys continued to come in for weeks after the cut off date and other offices/programs tended to keep a pile of the surveys for awhile before sending them to me to input. The good news is these extra surveys wouldn't have altered the results much at all besides adding to our number of satisfied clients as all of the late surveys were positive.

Q - And finally, how do we remove volunteers from the system. Is it at the beginning of the year? Does everyone start the year as inactive and then are activated when they volunteer?

Terminating volunteers:

Volunteers are entered into AlayaCare when I have their paperwork as 'pending'. When the volunteer starts to actually start, the PA's make the volunteer as 'active'.

When the volunteer is finished volunteering, they are labelled as 'terminated' in AlayaCare.

Finance Committee Meeting Minutes
Zoom Meeting – Monday, June 19, 2024 – 9:00 am

Present: Judy McLean, Jackie Gardner-Nix, Stephen Beauchamp, Tim Miller, Angela Grogan, Trish Baird, Jordyn Boivin (Analyst, CMH), Tina Stephens, Katie Mahon (KPMG), Leiann Peart, CCN Director).

Regrets: Angela Grogan, Adam Kolisnyk (CFO, CMH), Meaghan Spencer (Finance Manager, CMH)

Topic	Discussion	Decision/Action
1. Quorum & Approval of Agenda	The meeting was called to order by Judy McLean and a quorum was present.	Motion by: Tim Miller to approve the agenda. 2nd: Jackie Gardner-Nix Carried.
2. Approval of Minutes	2.1 Approval of previous minutes – April 8, 2024	Motion by: Jackie Gardner-Nix to approve the previous minutes. 2nd: Tim Miller Carried.
3. New Business	3.1 Draft Audited Statements – March 31, 2024 Katie Mahon from KPMG presented a high-level Audit Findings Report and the Draft Audited statements ending March 31, 2024. There was good discussion around a number of items. Identified control deficiencies were outlined in detail within the report and discussed with the Committee for further action throughout the upcoming year. Audited statements will have a small adjustment in relation to the 'accounts receivable' line in the Statement of Financial Position to direct reader to the 'notes' for additional information. The committee also discussed the fact that all deferred revenue from the Hospice Capital Campaign has been used as of March 31, 2024. Management will need to confirm a process for the transfer of funds to support operations between the Foundation and the CCN Board. Overall, the opinion of KPMG is that this is a clean audit. Decision made that Judy McLean will present the Financials at the Board meeting and Katie will not need to be present.	Motion by: Stephen Beauchamp recommending to the Board of Directors approval of the audited draft financials year ending March 31 2024, with the added note. 2 nd : Tim Miller. Carried.

	<p>3.2 Q4 Internal Controls – In March a payroll discrepancy was found, payments made to CRA for approx. \$185,846, and during the audit process, discovered RRSP payments had been missed. Jordyn assured the Committee that internal controls had been put into place, so missed payments do not happen again.</p>	<p>Motion by: Stephen Beauchamp to accept the Q4 Internal Controls document. 2nd: Donna Moulton. Carried.</p>
<p>4. Specialized Transportation Report</p>	<p>Specialized Transportation Report A detailed report with cost analysis for the Specialized Transportation Program related to trips outside of Northumberland County was circulated. Staff have been investigating ways to maintain the program with rising costs and program shortfalls. Program currently running a deficit of approx. \$14, 300 per year. Staff proposed 2 cost increase options but both options still run deficits. Committee members felt comfortable running this deficit so that cost increases were not passed down to the clients. Staff will continue to work on figuring out ways to mitigate this deficit through searching various fundraising and/or granting opportunities.</p>	<p>Motion by: Stephen Beauchamp to accept the potential deficit in the Specialized Transportation program and continue developing a fundraising strategy/plan to mitigate these deficits. 2nd: Donna Moulton. Carried.</p>
<p>4. Termination</p>		<p>Tim made the motion to terminate.</p>

Next Meeting: TBD – 9:00 am - Zoom

Financial Statements of

**COMMUNITY CARE
NORTHUMBERLAND**

And Independent Auditor's Report thereon

Year ended March 31, 2024

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Community Care Northumberland

Qualified Opinion

We have audited the financial statements of Community Care Northumberland (the "Entity"), which comprise:

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

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Entity derives revenue from fundraising activities and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity.

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the current assets reported in the statements of financial position as at March 31, 2024 and March 31, 2023
- the fundraising and donations revenues and excess of revenue over expenses reported in the statements of operations for the years ended March 31, 2024 and March 31, 2023
- the unrestricted net assets, at the beginning and end of the year, reported in the statements of changes in net assets for the years ended March 31, 2024 and March 31, 2023
- the excess of revenue over expenses reported in the statements of cash flows for the years ended March 31, 2024 and March 31, 2023.

Our auditor's opinion on the financial statements for the year ended March 31, 2023 was qualified accordingly because of the possible effects of this limitation in scope.

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 Entity’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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

June 21, 2024

COMMUNITY CARE NORTHUMBERLAND

Statement of Financial Position

March 31, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash	\$ 1,645,738	\$ 1,836,322
Accounts receivable (note 11)	540,433	657,435
HST receivable	101,771	68,276
Prepaid expenses	50,504	38,579
	<u>2,338,446</u>	<u>2,600,612</u>
Investments (note 3)	64,695	76,873
Capital assets (note 4)	7,294,535	7,295,215
	<u>\$ 9,697,676</u>	<u>\$ 9,972,700</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 710,139	\$ 303,569
Accounts payable – Ontario Health (note 5)	239,204	196,738
Government remittances (note 6)	194,742	38,371
Deferred revenue (note 7)	176,060	962,244
	<u>1,377,784</u>	<u>1,500,922</u>
Deferred capital contributions (note 8)	7,294,535	7,295,215
Net assets:		
Unrestricted	1,082,996	1,176,563
	<u>1,082,996</u>	<u>1,176,563</u>
Economic dependence (note 9)		
Commitments and contingencies (note 10)		
	<u>\$ 9,697,676</u>	<u>\$ 9,972,700</u>

See accompanying notes to financial statements.

Approved on behalf of the Board:

_____, Director

_____, Director

COMMUNITY CARE NORTHUMBERLAND

Statement of Operations

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Ontario Health	\$ 3,159,972	\$ 2,889,559
Fundraising and donations	1,030,505	1,515,069
Programs	826,543	739,629
Other grants	486,282	511,683
Amortization of deferred capital contributions	472,547	453,122
Interest	104,843	49,755
Other revenue	13,218	16,617
	<u>6,093,610</u>	<u>6,175,434</u>
Expenses:		
Salaries and benefits	3,893,363	3,818,200
Program related expenses	953,361	893,589
Amortization	472,547	453,122
Building occupancy	258,322	226,247
Purchased services	204,544	198,295
Office	156,715	144,716
Fundraising and donations	38,935	68,439
Insurance	47,493	44,833
Association fees	29,349	48,379
Professional fees	23,485	27,032
Training	25,128	28,848
Bank charges and interest	15,426	19,725
Publicity and promotion	16,803	23,636
Program supplies	24,490	23,081
Travel	29,573	20,010
Volunteer training and expenses	8,000	10,663
	<u>6,187,477</u>	<u>6,048,815</u>
Excess (deficiency) of revenue over expenses	<u>\$ (93,567)</u>	<u>\$ 126,619</u>

See accompanying notes to financial statements.

COMMUNITY CARE NORTHUMBERLAND

Statement of Changes in Net Assets

Year ended March 31, 2024, with comparative information for 2023

	Unrestricted	2024 Total	2023 Total
Net assets, beginning of year	\$ 1,176,563	\$ 1,176,563	\$ 1,049,944
Excess of revenue over expenses	(93,567)	(93,567)	126,619
Net assets, end of year	\$ 1,082,996	\$ 1,082,996	\$ 1,176,563

DRAFT

COMMUNITY CARE NORTHUMBERLAND

Statement of Cash Flows

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used for):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ (93,567)	\$ 126,619
Items not involving cash:		
Amortization	472,547	453,122
Amortization of deferred capital contributions	(472,547)	(453,122)
Change in non-cash operating working capital:		
Accounts receivable	117,002	(535,539)
HST receivable	(33,495)	(23,390)
Prepaid expenses	(11,925)	(11,703)
Accounts payable and accrued liabilities	406,570	108,610
Government remittances	156,371	(36,668)
Accounts payable – Ontario Health	42,466	66,019
Deferred revenue	(786,184)	184,116
	(202,762)	(121,936)
Investing activities:		
Decrease in investments	12,178	60,737
Purchase of capital assets	(471,867)	(154,557)
	(662,451)	(93,820)
Financing activities:		
Repayment of long-term debt	–	–
Net deferred capital contributions received	471,867	154,557
	471,867	154,557
Decrease in cash	(190,584)	(61,199)
Cash, beginning of year	1,836,322	1,897,521
Cash, end of year	\$ 1,645,738	\$ 1,836,322

See accompanying notes to financial statements.

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements

Year ended March 31, 2024

1. Purpose of the Organization:

Community Care Northumberland (the "Organization") operates programs in Northumberland County to provide community based support services to persons with dependencies related to aging and physical disability and to their caregivers. Community Care Northumberland was incorporated on August 22, 1988 under the laws of the Province of Ontario as a not-for-profit corporation without share capital.

The Organization is registered as a charitable organization under the Income Tax Act of Canada and as such is exempt from income taxes and has the authority to issue donation receipts for income tax purposes.

On September 3, 2020, Community Care Northumberland officially opened the Northumberland Hospice Care Centre (NHCC) to provide high quality palliative care.

2. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. Significant aspects of the accounting policies adopted by the Organization are as follows:

(a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions.

Unrestricted grants, fundraising and donations, interest and other revenue are reported as income when received.

Funding from government sources is recognized as related costs are incurred, up to approved maximum funding levels.

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

(b) Contributed materials and services:

Contributions of materials and services are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations, and would otherwise have been purchased.

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

2. Significant accounting policies (continued):

(c) Capital assets:

Capital assets are recorded at cost. The Organization provides for amortization using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Vehicles	4 years
Equipment and furniture	10 years
Leasehold improvements	10 years
Buildings	20 years

The carrying value of an item of capital assets is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount is not recoverable and exceeds its fair value. Capital assets have been reviewed for full or partial impairment. Management has determined there are none.

(d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to subsequently carry its financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

2. Significant accounting policies (continued):

(e) Use of estimates:

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

3. Investments:

The investments consist of guaranteed investment certificates. GIC terms range from 1 to 5 years, maturing from April 2025 to March 2029, earning interest from 1.5% to 3.95%. Market value is estimated to be equal to cost plus accrued interest.

4. Capital assets:

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land	\$ 236,188	\$ –	\$ 236,188	\$ 236,188
Buildings	7,638,497	1,368,564	6,269,933	6,651,858
Construction in progress	432,892	–	432,892	–
Equipment and furniture	836,061	559,049	277,012	282,841
Vehicles	733,803	659,136	74,667	118,166
Leasehold improvements	42,050	38,207	3,843	6,162
	<u>\$9,919,491</u>	<u>\$ 2,624,956</u>	<u>\$7,294,535</u>	<u>\$ 7,295,215</u>

Cost and accumulated amortization of tangible capital assets as at March 31, 2023 amounted to \$9,447,623 and \$2,152,408, respectively.

Management has reviewed for full or partial impairment and determined there is none.

5. Accounts payable – Ontario Health:

Funding received from the Ontario Health for program administration exceeded expenditures, resulting in a payable of \$239,204 (2023 - \$196,738).

Of this amount, \$84,300 (2023 -\$66,019) was received in the current year that is required to be repaid. The remaining amount applies to prior year repayable balances.

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

6. Government remittances:

	2024	2023
Payroll deductions payable	\$ 194,742	\$ 38,371
Workplace Safety and Insurance Board	–	–
	\$ 194,742	\$ 38,371

7. Deferred revenue:

Deferred grants represent the portion of externally restricted funds received that have not been utilized at year-end. Changes in the deferred grants balance are as follows:

	Balance beginning of year	Received in year	Recognized as revenue in year	Balance end of year
Northumberland Enhanced Rural Hospice	\$ 7,125	\$ 16,667	\$ (18,235)	\$ 5,557
Ministry of Transportation	3,646	–	(3,646)	–
Ed's House Hospice Care Centre	26,863	31,383	(43,388)	14,858
OCSA MOW	772,161	439,501	(1,211,662)	–
Transportation	–	14,138	–	14,138
One Time Funds	128,433	173,779	(196,111)	106,101
Good Companions – Senior Centre without Walls	10,938	66,079	(53,638)	23,379
General donations – Wellness	3,914	–	(3,914)	–
Petro Canada Caremakers for MOW and TR	1,664	300	(1,964)	–
Canadian Legion Branch 103 Donations	7,500	–	(7,500)	–
NEARN	–	9,000	–	9,000
	–	3,027	–	3,027
	\$ 962,244	\$ 753,874	\$(1,473,875)	\$ 176,060

8. Deferred capital contributions:

	2024	2023
Deferred contributions related to Northumberland Hospice Care Centre	\$ 7,183,243	\$ 7,144,141
Deferred contributions related to capital assets	111,292	151,074
	\$ 7,294,535	\$ 7,295,215

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

9. Economic dependence:

The Organization receives 52% (2023 - 43%) of its funding from the Province of Ontario through the Ontario Health, and, in this respect, is economically dependent upon the Province.

10. Commitments and contingencies:

- (a) The organization has entered into various lease agreements for office space for various terms extending to May 2027 and requiring monthly payments ranging from \$904 to \$3,066 plus operating costs per month. Minimum payments required under the various lease agreements are as follows:

2025	\$	123,388
2026		55,252
2027		10,501
2028		3,138
	\$	192,279

- (b) The Organization has an agreement with Campbellford Memorial Hospital (the "Hospital") for the Hospital to provide administrative, accounting, financial, and information technology services for an annual cost of \$145,000 plus applicable taxes. The contract agreement is for a three year term ending March 31, 2027, with a mutual option to extend for another three years.

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

10. Commitments and contingencies (continued):

(c) Healthcare Insurance Reciprocal of Canada:

The Corporation became a member of the Healthcare Insurance Reciprocal of Canada ("HIROC") on April 1, 2014. HIROC is registered as a Reciprocal pursuant to Provincial Insurance Acts, which permits persons to exchange with other persons reciprocal contracts of indemnity insurance. HIROC facilitates the provision of liability insurance coverage of health care organizations in the provinces of Ontario, Manitoba, Saskatchewan and Newfoundland. Subscribers pay annual premiums, which are actuarially determined, and are subject to assessment for losses in excess of such premiums, if any, experienced by the group of subscribers for the years in which they were a subscriber. No such assessments have been made to March 31, 2024.

Since its inception in 1987, HIROC has accumulated an un-appropriated surplus, which is the total of premiums paid by all subscribers plus investment income less the obligation for claims reserves and expenses and operating expenses. Each subscriber which has an excess of premium plus investment income over the obligation for their allocation of claims reserves and expenses and operating expenses may be entitled to receive distributions of their share of the un-appropriated surplus at the time such distributions are declared by the Board of Directors of HIROC. There are no distributions to or receivables from HIROC as of March 31, 2024.

11. Ed's House Northumberland Hospice Care Centre Foundation:

During fiscal 2022, Ed's House Northumberland Hospice Care Centre Foundation (the "Foundation") was established to foster ongoing philanthropy and raise funds for the ongoing support of the Organization's Northumberland Hospice Care Centre. The Foundation delivers this mandate primarily through fundraising activities.

Contributions received from the Foundation amounted to \$629,124 and are included as a component of fundraising and donations on the Statement of Operations. Of this amount, \$435,007 is included in accounts receivable on the Statement of Financial Position.

The Foundation is a registered charity and as such, is exempt from income taxes.

The Organization shares common Board representation with the Foundation.

Results from the Foundation have not been consolidated in the Organization's financial statements.

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

11. Ed's House Northumberland Hospice Care Centre Foundation (continued):

A summary of the unaudited financial statements of the Foundation at March 31, 2024 are as follows:

	2024	2023
Statement of Financial Position:		
Assets	\$ 1,501,391	\$ 844,327
Liabilities	385,231	59,310
Net assets	\$ 1,116,160	\$ 785,017
	2024	2023
Statement of Operations:		
Revenue	\$ 1,071,030	\$ 819,210
Expenses	105,208	26,580
Contributions of Community Care Northumberland	629,131	–
Net earnings	\$ 336,691	\$ 785,308
	2024	2023
Statement of Cash Flows:		
Cash from operations	\$ 653,741	\$ 819,210
Cash from financing activities	–	–
Cash from investing activities	–	–
Increase in cash	\$ 653,741	\$ 819,210

COMMUNITY CARE NORTHUMBERLAND

Notes to Financial Statements (continued)

Year ended March 31, 2024

12. Risk management:

In the normal course of operations, the Organization is exposed to a variety of financial risks which are actively managed by the Organization.

(a) Credit risk:

The Organization provides credit to its clients in the normal course of operations. It carries out, on a continuing basis, a review of outstanding amounts and maintains provisions for estimates of uncollectible amounts. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not considered collectible in an allowance for doubtful accounts. The balance in the allowance for doubtful accounts as at March 31, 2024 is \$Nil (2023 - \$Nil).

There have been no significant changes to the credit risk exposure from 2023.

(b) Liquidity risk:

Liquidity risk is the risk that the organization cannot meet its debts when they become due. The Organization's management manages this risk by reviewing its expected future cash flow requirements and by maintaining cash reserves.

There have been no significant changes to the liquidity risk exposure from 2023.

(c) Interest rate risk:

Interest rate risk is the risk that the company has interest rate exposure on its credit facility, which is variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The Organization reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates.

There have been no significant changes to the liquidity risk exposure from 2023.

COMMUNITY CARE NORTHUMBERLAND

Schedule 1 – Schedule of Statement of Operations for Northumberland Hospice Care Centre

Year ended March 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Ontario Health	\$ 1,020,489	\$ 902,706
Fundraising and donations	599,663	888,888
Amortization of deferred capital contributions	415,758	414,534
Grants	–	4,200
Interest and other	65,973	17,712
	<u>2,101,883</u>	<u>2,228,040</u>
Expenses:		
Salaries and benefits	1,412,569	1,378,164
Amortization	415,756	414,534
Programs	243,230	326,444
Travel	2,943	1,985
Professional fees	16,282	5,526
Fundraising and donations	16,673	48,981
Repairs and maintenance	346	20,747
Loan interest	–	–
Occupancy	(5,916)	31,659
	<u>2,101,883</u>	<u>2,228,040</u>
Excess of revenue over expenses	<u>\$ –</u>	<u>\$ –</u>

See accompanying notes to financial statements.



CommunityCare
NORTHUMBERLAND

Board of Directors Agreement

I, _____, understand as a member of Community Care Northumberland Board of Directors my responsibilities will include:

1. Attending (on time) and actively participating at scheduled Board, Committee and Member meetings. When I am not able to attend, I will make staff aware of this in a timely way and appoint a proxy as required for votes.
2. Preparing for all meetings by reading the package prior to meetings and contributing my opinions and asking questions as needed.
3. Attending and participating in orientation sessions and other sessions as may be required.
4. Participating, and leading, when necessary, on a standing or ad hoc committee of the Board and in special events when possible.
5. Understanding my legal responsibilities and financial accountability as a director by acquainting myself with policies and procedures of Community Care Northumberland, especially those relating to governance and the roles of the Board.
6. Evaluating annually both the performance of the Board and my contributions to the Board.
7. Reviewing/revising Board policies and procedures, committee structure and mandate and by-laws.
8. Participating in fundraising, when required, and promoting awareness of Community Care Northumberland by committing time and personal skills towards this effort.
9. Developing and participating in the implementation of a strategic plan for the organization and monitoring progress on an on-going basis.
10. Complying with confidentiality and conflict of interest policies as well as all other related Board policies.
11. Directing all communication through the Board president and the Chief Executive Officer.

I have read and agree with the description of the Board's responsibilities. I have also read and agree with the provisions in the Letters Patent, By-Laws and policies of Community Care Northumberland.

Signed

Date

Multi-Sector Service Accountability Agreements

Ontario Health

2023-2024 - Schedule F: Declaration of Compliance

DECLARATION OF COMPLIANCE

To: The Board of Directors of the Ontario Health East.
Attn: Board Chair.

From: The Board of Directors (the "Board") of Community Care Northumberland

Date: June 21, 2024

Re: April 1, 2023 – March 31, 2024 (the "Applicable Period")

Unless otherwise defined in this declaration, capitalized terms have the same meaning as set out in the MSAA between the Ontario Health Region and the HSP effective April 1, 2023.

The Board has authorized me, by resolution dated June 21, 2024, to declare to you as follows:

After making inquiries of the Chief Executive Officer, Trish Baird, and other appropriate officers of the HSP and subject to any exceptions identified on Appendix 1 to this Declaration of Compliance, to the best of the Board's knowledge and belief, the HSP has fulfilled, its obligations under the service accountability agreement (the "MSAA") in effect during the Applicable Period.

Without limiting the generality of the foregoing, the HSP has complied with:

- (i) Article 4.8 of the MSAA concerning applicable procurement practices;
- (ii) The *Connecting Care Act*, 2019; and
- (iii) Any compensation restraint legislation which applies to the HSP

Dr. Jackie Gardner-Nix, Board Chair

Appendix 1 - Exceptions

[Please identify each obligation under the MSA that the HSP did not meet during the Applicable Period, together with an explanation as to why the obligation was not met and an estimated date by which the HSP expects to be in compliance.]



Community Care

NORTHUMBERLAND

TO: CCN BOARD OF DIRECTORS
FROM: CCN EXECUTIVE COMMITTEE
DATE: JUNE 21, 2024
RE: ELECTION OF RETURNING BOARD MEMBERS

For the 2024/2025 Board session, there were no seat vacancies to fill.

A canvas of current officers was conducted, and we have two members who are willing to renew their terms and retain their seats on the Board.

It is the Executive Committees recommendation to put forth the following Slate of Officers for the AGM:

Stephen Beauchamp – 1st year of 3rd Term.

Cindy Anthony – 1st year of 2nd Term.