

# Inclusion Clare

*Board Orientation Manual*

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## Section 1: Forms

*Please fill in/provide the following forms and ensure they are returned to the Executive Director.*

- ☐ Contact Form
- ☐ Declaration of Confidentiality
- ☐ Media Release Form
- ☐ Criminal Record Check (Letter included to take to the RCMP to obtain check)

## Board Member Contact and Information Form

<b>Name:</b>	
<b>Civic Address:</b>	<hr/> <hr/> <hr/> <hr/>
<b>Mailing Address:</b>	<hr/> <hr/> <hr/> <hr/>
<b>Phone Number:</b>	
<b>Email:</b>	
<b>Date of Birth:</b>	
<b>Occupation:</b>	
<b>Date joined the board:</b>	



## Declaration Concerning Confidentiality

As a member of the staff, or a volunteer of Inclusion Clare, I may be entrusted with knowledge of the personal and private affairs of challenged adults served in its Agencies, or with information concerning the employees of the Agencies.

I hereby commit to never divulge any of this confidential information with any unauthorized person, either during the term of my employment/volunteer association with Inclusion Clare or thereafter.

“Confidential information” refers to:

- Medical information
- Family situations
- Psychological traumas
- Salaries and conditions of employment; staff evaluations
- Any other information deemed personal

I also acknowledge that a violation of this commitment may subject me to disciplinary measures or may result in my not being eligible for future employment/volunteer association with Inclusion Clare.

I have considered and understood this statement.

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Date

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Signature

## Media Release Form

I hereby give/do not give permission to *Inclusion Clare* to use my photo in public relations information and promotions relating to the organization, including photos on our web site and Facebook page.

\_\_\_\_\_ I give permission for my photo to be used.

\_\_\_\_\_ I do not give permission for my photo to be used.

Signed: \_\_\_\_\_

Print name: \_\_\_\_\_

Date: \_\_\_\_\_

**INCLUSION CLARE**

1711 route 1, Pointe-de-l'Eglise, N-É | t: 902-769-3202 f: 902-769-0002 | [caclclare@caclclare.ca](mailto:caclclare@caclclare.ca)

## Letter to the RCMP

Date: \_\_\_\_\_

To Whom It May Concern:

This is a written request from our organization to acquire Vulnerable Sector Checks for the following board member:

\_\_\_\_\_

Board members are volunteers who serve on a governing board of directors, overseeing our vocational day program and group home for adults labelled with a disability. Our policies require checks for all volunteers, including board members, who may take part in activities where they engage with our clients.

Please don't hesitate to contact me with any questions.

Sincerely,



Carolyn Sloan

Executive Director

Inclusion Clare

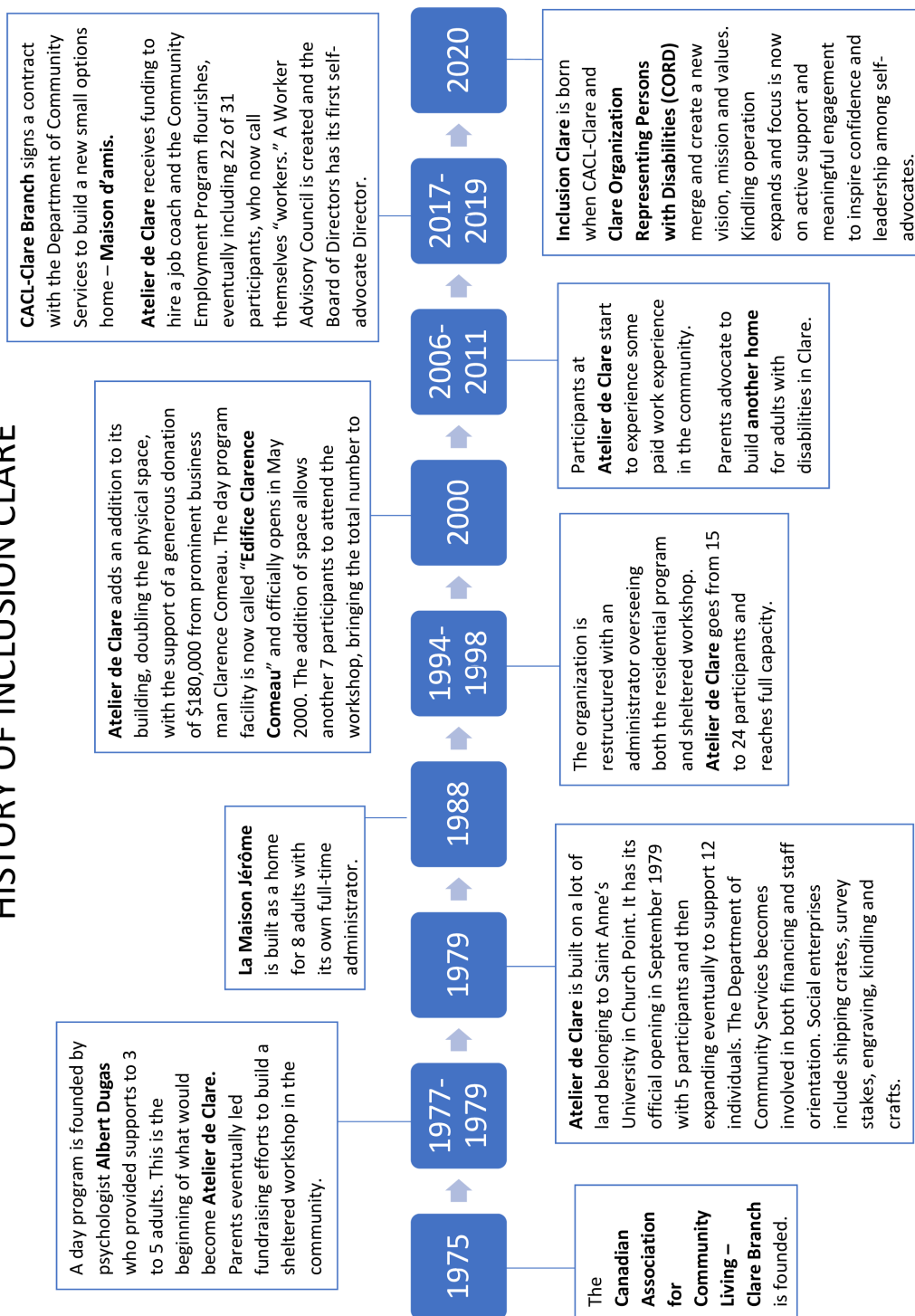
## Section 2: Background and Board Documents

*Included in this section are the following:*

- ☐ Organizational Timeline/History
- ☐ Strategic Plan / Vision, Mission and Values
- ☐ Organizational Chart
- ☐ List of Current Staff and Positions
- ☐ List of Current Board Members and Committee Members
- ☐ Bylaws
- ☐ Job Description and Committees
- ☐ AGM Minutes
- ☐ Year End Financials
- ☐ Board Calendar and Meeting Frequency

## Organizational Timeline/History

### HISTORY OF INCLUSION CLARE



**Canadian Association for Community Living – Clare Branch****STRATEGIC PLAN 2020**

*Prepared by the Strategic Planning Working Group*

*Collette LeBlanc, Director*

*Andrea Burke-Saulnier, Director*

*Justin Martin, Director*

*Dominique Jaume, Job Coach*

*Brigette Robicheau, Residential Supervisor*

*Carolyn Sloan, Executive Director*

*Karen Gregor, Facilitator*

**May 25, 2020**

## **VISION, MISSION AND VALUES**

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### **Vision**

To inspire confidence and ensure inclusion.

### **Mission**

We foster and promote accessible and responsive living, working and learning opportunities in service of adults with disabilities in the community of Clare; empowering self-advocates in achieving their individual potential for full community living.

### **Values**

Every action, statement, policy or publication will honour and promote the values and principles of

Respect

Culture

Equity

Moral Courage

Self-Direction

Learning Together

Community Support

Creativity

## ACTION PLAN

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### Goal 1: New Agency and Rebranding

CORD/CACL Clare will present its new name, mission, vision values to self-advocates, employees, members, community partners and families at the AGM in July 2020.

#### Focus Area(s)

Publicity

Community partnerships

<u>Strategy:</u>	<u>Indicator of Success:</u>	<u>Evidence of Success:</u>	<u>Timeline:</u>	<u>Lead(s):</u>
Identify a bilingual Board member who will collaborate with the ED to work with local media and news outlets	Bilingual board member recruited at May 25, 2020 board meeting	Name noted in May 25, 2020 board meeting minutes	May 25, 2020 board meeting	The Executive Committee
Identify and contact media outlets to do interviews and articles	CEO to book interviews with local radio, print media, etc.; to be held after the July AGM	Completed interviews and articles that outline the M/V/Values of the "new/combined" agency	Interviews to be held and articles to be run July-September 2020	CEO/Board Member identified as responsible for media relations
Meet with Workers' Advisory Council to review plan and changes	Staff to meet over Zoom or conference call with Workers' Advisory Council to review new vision, mission	Meeting with self-advocates recorded; a list of who was present and minutes	By June 3, 2020.	Dominique Jaume, Job Coach



	and values and strategic plan			
Contact and inform community partners via letter	Community gov't, educational, vocational, and sister agencies are contacted by a member of the board	Letters / contact list developed and mailed	July 31, 2020	CEO
Decide new name as "Clare Inclusion"	Vote to be held at the Board meeting	Minutes of the meeting	May 25, 2020	Board of Directors
New Graphics to be designed	Graphic designer to be hired to work with the CEO/Exec Cte.	New logo approved	June 29, 2020	CEO

## Goal 2: Leadership and Management Restructuring

Board members, volunteers, staff, and self-advocates/people with a disability are supported and empowered by engaging in professional and personal development opportunities.

### Focus Area(s)

Recruitment –staff, volunteer and board

Board Training and Board Manual

Self-Advocate

Cultural responsiveness

<u>Strategy:</u>	<u>Indicator of Success:</u>	<u>Evidence of Success:</u>	<u>Timeline:</u>	<u>Lead(s):</u>
Create and regularly update an accessible Annual Board Calendar (Sept-Sept)	Board calendar is online and accessible to all Board Members and CEO; updated to include dates for meetings of the board, exec, HR and Finance Cte., date of AGM, significant program activities	Online 2020-2021 Board Calendar  Email with link to online Annual Board Calendar sent to all board members	Sept 28, 2020	Pres/Sec of the Board and CEO
Develop a Board Orientation Manual	Revision of current orientation materials that include board members' roles and responsibilities; Board approves final draft	Exec Cte. Meeting minutes.  Board meeting minutes of final draft approval  Hard and electronic copy of manual	October 26 2020	President of the Board/Exec Cte.

Revise current Board agenda/minutes template format to facilitate meeting management and reflect Robert's Rules of order	<p>Standing agenda items listed under new business;</p> <p>Template includes key words and statements for standing items</p> <p>Exec members have better understanding of how to run an effective meeting</p> <p>Board members are aware of conflict of interest and their professional and ethical duties and responsibilities</p>	Paper and electronic copy of revised meeting agenda and minute templates	Sept 28 2020	President/Exec Cte.
Revise volunteer orientation training materials and procedures to emphasize confidentiality, code of conduct and agency mission, vision, values	<p>A new and straight forward volunteer orientation procedure is in place</p> <p>All staff are aware of and follow new volunteer orientation procedure as required</p> <p>Volunteers receive revised initial orientation materials prior to being involved in any agency activity</p> <p>Volunteers sign confidentiality and code of conduct agreements</p>	<p>Revised volunteer training materials</p> <p>Written volunteer orientation procedure</p> <p>Signed agreements are online. Annual meeting reports are online.</p> <p>List of volunteers who received initial orientation and staff responsible</p> <p>Annual meeting minutes</p>	<p>Jan 28, 2021</p> <p>Annual anniversary date of individual volunteers</p>	CEO/HR Cte.

	Staff to meet annually with program volunteers to review orientation materials	available in volunteers' files		
Revise and develop staff performance policies, procedures and tools (including job descriptions)	<p>Staff performance, policies and procedures are revised/developed for all current job positions and approved by the Board</p> <p>Each staff will be involved in the development of their learning goals and objectives</p> <p>The HR Cte. will develop a CEO evaluation tool and complete annually in consultation with the Board</p> <p>CEO performance review is completed annually by HR Cte.</p> <p>All staff performance reviews are completed as outlined HR policies</p>	<p>Updated staff performance policies, processes and tools (job descriptions)</p> <p>Meeting minutes indicating Board approval of policies, processes and tools</p> <p>Copy of completed staff-signed annual Staff Performance Review in individual staff files</p>	November 30, 2020	<p>CEO/Policy Cte.</p> <p>HR Cte/Board of Directors</p>

Ensure ongoing Board recruitment and succession planning	<p>Bilingual board recruitment presentation and guide available as facilitator tool (max 10 slides)</p> <p>3 community organizations and/or professional institutions (e.g., Lion's, banks, school board, university, board of trade)</p> <p>contacted/visited to promote new mission, vision values and recruit new members in both English and French</p> <p>All Work Placement/partners community clients encouraged to become involved at Board level</p>	<p>Contacted/ method of contact/ Facilitator</p> <p>Electronic copy of bilingual board recruitment letter template for Work Placement partners and community clients</p> <p>List of individuals interested in joining Board at AGM</p>	Annually at end of each calendar year (December 31)	CEO/Exec Cte.
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Develop new self-advocate training program geared to meet individual needs/interests/skills	<p>Comprehensive self-advocates training program is developed</p> <p>New training program is approved at Board meeting</p> <p>Individual self-advocate training sessions are led by interested self-advocates and supported by staff</p> <p>Self -advocates are encouraged and supported to learn governance skills</p> <p>New bylaw stipulating that a minimum of one Board member must be a self-advocate/person with a disability</p> <p>Revised bylaws reflect the new M/V/values of the agency and legal requirements to maintain status as a nonprofit charitable organization</p>	<p>Detailed outline of new self-advocate training program</p> <p>Meeting minutes referencing training program approved by Board</p> <p>Interested self-advocates plans are on file</p> <p>List of current self-advocates who are interested in sitting on the Board</p> <p>Name of self-advocate(s) on the Board</p> <p>Standing board agenda item to review/revise one bylaw per meeting</p> <p>Meeting minutes record revised bylaws</p>	January 25, 2021	SA Advisor/CEO
Revise Board bylaws	<p>Revised bylaws are approved by the Board</p> <p>Complete revised bylaws submitted to Registry of JS</p>	<p>New bylaws document</p> <p>Proof of Charitable Status</p>	<p>January 25, 2021</p> <p>Annual Retreat Review</p>	Exec Cte./Board of Directors

Review the agency's programs, challenges, successes and governance practices.	Annual board review will be completed by all board members individually  80% of Board and management staff attend annual retreat	Copy of 2020 final Board review  February 2021 meeting minutes record presentation of Board review  Invoices for retreat  List of Board/ management staff present	March 28, 2021	CEO/Exec Cte.
Restructure management team	Management team has been restructured.  New job descriptions for manager and two coordinators; CEO job description reviewed and revised accordingly  Job descriptions approved at a board meeting	Job description approval reflected in board meeting minutes	Sept. 28, 2020	CEO/HR Cte.
Ensure cultural responsiveness of all programming, recruitment, Board, policies, procedures and branding materials	All program, recruitment, Board, policies, procedures and branding materials are reviewed/revised as required  All agency branding material values the	Report of review results  April meeting minutes record presentation of report to the Board	April 27 2021	CEO/Exec. Cte.

	<p>diversity of self-advocates/people with a disability, staff, volunteers and the community of Clare</p> <p>All branding materials are available in French and English</p>			
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### Goal 3: Existing Projects

All projects are managed as per the parameters of individual contractual agreements and project management best practices.\*

#### Focus Area(s)

Maison d'amis

Café

ACOA (Atlantic Canadian Opportunities Agency)

<u>Strategy:</u>	<u>Indicator of Success:</u>	<u>Evidence of Success:</u>	<u>Timeline:</u>	<u>Lead(s):</u>
Provide regular progress report to the Board on Maison d'amis	Small Options Home Cte. submit a monthly report	Monthly report received by Board	Monthly until building is complete	CEO/Fin Cte./Small Options Home Cte.
Complete café plan with Université St. Anne, AGÉUSA, CAB, Société Acadienne and Municipality of Clare.	Finalized plan	Finalized plan, meeting minutes	September 27, 2021	CEO/Exec Cte. Ad Hoc Cte. to be struck September 28, 2020.
Complete upgrades for ACOA project	All quotes finalized and project end dates negotiated	Receipts, final reports, photos of completed work	January 25, 2021	Exec Cte./CEO/Fin Cte.

*\*Phases of project management include Project Initiation, Planning, Execution, Monitoring and Control, Project Closure.*

**Goal 4:**

The Agency will collaborate with community partners to ensure successful inclusion of self-advocates throughout the community of Clare.

**Focus Area(s)**

Support Networks

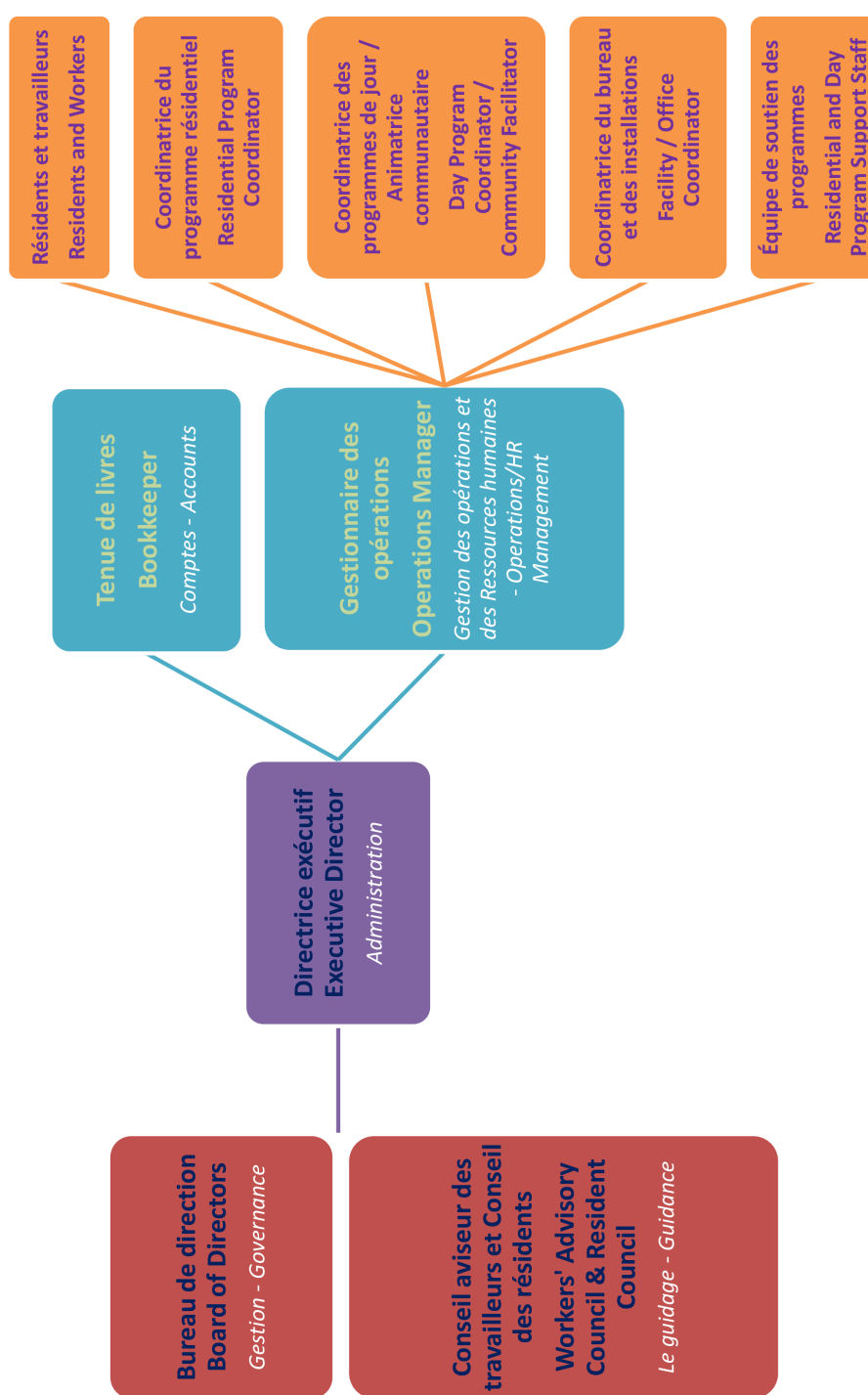
Transitioning

<b><u>Strategy:</u></b>	<b><u>Indicator of Success:</u></b>	<b><u>Evidence of Success:</u></b>	<b><u>Timeline:</u></b>	<b><u>Lead(s):</u></b>
Meet with family members of persons we serve to determine needs and outline current resources and identifying gaps in services.	Information sessions to be held with families and friends to identify what their needs are.	List of attendees; list of gaps; list of current resources	Report for AGM July 26, 2021	Program Coordinator
Develop concrete steps to ensure successful transition of self-advocates from the youth to the adult network of services.	Meetings to be held with education partners and identified parent groups. Agreement to be drafted that outlines planned steps in the transition process.	A strategy and action plan to ensure a successful process is in place.	September 27, 2021	CEO/Vocational Program Staff

## Organizational Chart

**INCLUSION CLARE**

Organigramme organisationnel – Organizational Chart



## List of Current Staff and Positions

Executive Director – Carolyn Sloan

Operations Manager – Brigitte Robicheau

Day Program Coordinator – Dominique Jaume

Residential Program Coordinator – Barbara O’Blenis

Facility/Office Coordinator – Suzanne Comeau

Administrative Assistant – Marie-Noëlle Sheehy

Day Program Support Team: Denis Dugas, Odette Deveau , Brandon Mullen, Michelle LeBlanc and Donna Deveau

Residential Program Support Team: Roxanne Comeau-Preston, Maxine Thibault, Victoria Mullen, Dawn Ward, Marie-Clare Dol, Marissa Bourque, Sally Thibodeau, Bernice Oikle, Alex Oikle

Maintenance Worker – Brandon Mullen

## List of Current Board Members & Committee Members

Monette Robichaud, Chair

Brian Ashe, Vice Chair

Toni Pfeffer, Treasurer

Nicole Thimot, Secretary

Justin Martin, Director & Chair of the Workers' Advisory Council

Howard Blinn

Rhonda Zasitko

Collette LeBlanc

Joline LeBlanc

**Executive Committee:** Monette Robichaud (Chair), Brian Ashe (Vice-Chair), Toni Pfeffer (Treasurer), Nicole Thimot (Secretary) and Carolyn Sloan (Executive Director)

**HR Committee:** Nicole Thimot (Committee Chair), Carolyn Sloan (Executive Director), Brigitte Robicheau (Operations Manager), Brian Ashe, Collette LeBlanc and Toni Pfeffer

**Policy Committee:** Brian Ashe (Committee Chair), Brigitte Robicheau (Operations Manager), Suzie Comeau (Facility/Office Coordinator) and Carolyn Sloan (Executive Director)

**Budget/Finance Committee:** Toni Pfeffer (Committee Chair and Treasurer), Carolyn Sloan (Executive Director), Claudine d'Entremont (Bookkeeper), Brigitte Robicheau (Operations Manager), Suzie Comeau (Facility/Office Coordinator) and Dominique Jaume (Program Coordinator)

**Co-op Housing Working Group:** Joline LeBlanc and Carolyn Sloan

Bylaws (2015)

***CANADIAN ASSOCIATION FOR COMMUNITY LIVING***

***CLARE BRANCH***

***BY-LAWS***

Main Office:

PO Box 119

Church Point, NS

B0W 1M0

Tel: 902-769-3253

Fax: 902-769-0002

Revised: 1999

Reviewed: March 2005

Reviewed: July, 2009

Revised: July 2015

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Signature

Date

### **DEFINITION**

1.

In these by-laws, unless there be something in the subject of context inconsistent therewith: "Society" means The Canadian Association For Community Living - Clare Branch.

### **OBJECTIVES**

2.

The Objectives of the Society shall be to promote and oversee the operations of programs directed to the development and well-being of persons with disabilities.

### **MEMBERSHIP**

3.

The subscribers to the Memorandum of Association and such other persons as shall be admitted to membership in accordance with these by-laws, and none others, shall be members of the Society and their names shall be entered in the Register of Members accordingly.

4.

The names of the subscribers to the Memorandum of Association and former Board Members shall be entered in the Register of Members as permanent members.

At each general meeting a list of the persons present will be drawn and the names of those not already registered will be entered in the Register of Members, this list to be revised at each general meeting, removing the names of absentees not registered as permanent members.

At each general or extraordinary meeting only the permanent members and those registered prior to the meeting shall be entitled to vote.

For the purpose of registration the number of members of the Society is unlimited.

5.

Every member of the Society shall be entitled to attend any general or extraordinary meeting of the Society, to vote at these meetings and to hold any office, but there will be no proxy voting.

6.

Membership in the Society shall not be transferable.

7.

Membership in the Society shall cease upon the death of a member or if, by notice in writing to the Society, he/she resigns his/her membership, or ceases to qualify for membership in accordance with these by-laws.

### **FISCAL YEAR**

8.

The fiscal year of the Society shall be the period from APRIL in any year to END OF MARCH in the year next following.

### **MEETINGS**

9.

The ordinary or annual general meeting of the Society shall be held within three months after the end of each fiscal year of the Society.

10.

An extraordinary general meeting of the Society may be called by the Chair or by the directors at any time, and shall be called by the directors if requisitioned in writing by at least twenty-five per centime (25%) in number of the members of the Society.

11.

Three days' notice of an extraordinary general meeting of the Society, specifying the place, day and hour of the meeting and, in the case of special business; the nature of such business, shall be given to the members. Notice shall be given in writing and by sending it through the post in a prepaid letter addressed to each member at his/her last known address. Any notice shall be deemed to have been given at the time when the letter containing the same would be delivered in the ordinary course of post and in proving such service it shall be sufficient to prove that the envelope containing the notice was properly addressed and placed in the post office. The non-receipt of any notice by any member shall not invalidate the proceeding at any general meeting.

12.

THE REGULAR ANNUAL MEETING shall be publicly advertised TWO FULL WEEKS prior to the day of the meeting.

13.

At each general meeting of the Society, the following items of business shall be dealt with and shall be deemed to be ordinary business:

- Minutes of preceding general meeting,
- Consideration of the annual report of the directors,
- Consideration of the financial standing of the Society,
- Election of directors for the ensuing year,
- Appointment of auditors.



All other business transacted at an ordinary or annual general meeting shall be deemed to be special business, also, all business transacted at an extraordinary general meeting of the Society shall be deemed special.

14.

No business shall be transacted at any meeting of the Society unless a quorum of members is present at the commencement of such business and such quorum shall consist of five members.

15.

If within one-half hour from the time appointed for the meeting, a quorum of members is not present, the meeting, if convened upon the requisition of the members, shall be dissolved. In any other case, it shall stay adjourned to such time and place as a majority of the members then present shall direct and if at such adjourned meeting a quorum of members is not present, it shall be adjourned sine die.

16.

- a) The Chair of the Society shall preside as Chair at every general meeting of the Society.
- b) If there is no Chair or if at any meeting he/she is not present at the time of holding the same, the Vice-chair shall preside as Chair.
- c) If there is no Chair or Vice-chair or if at any meeting neither the Chair nor the Vice-Chair is present at the holding of the same, the members present shall choose someone of their number to be Chair.

17.

The Chair shall have no vote except in the case of an equality of votes. In the case of an equality of votes, he/she shall have a casting vote.

18.

The Chair may, with the consent of the meeting, adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting, other than the business left unfinished at the meeting from which the adjournment took place, unless notice of such new business is given to the members.

19.

At any general meeting, unless a poll is demanded by at least three members, a declaration by the Chair that a resolution has been carried and an entry to that effect in the book of the proceedings of the Society shall be sufficient evidence of the fact, without proof of the number or proportion of the members recorded in favor of or against such resolution.

20.

If a poll is demanded in manner aforesaid, the same shall be taken in such manner as the Chair may prescribe and the result of such poll shall be deemed to be the resolution of the Society in general meeting

### **VOTES OF MEMBERS**

21.

Every member shall have one vote and no more.

### **DIRECTORS**

22.

Unless otherwise determined by general meeting, the number of directors shall not be less than five or more than fifteen. The subscribers to the Memorandum of Association of the Society shall be the first directors of the Society,

23.

Any member of the Society shall be eligible to be elected a director of the Society.

24.

Directors shall be elected by the members at each ordinary or annual general meeting of the Society.

25.

At the first ordinary or annual general meeting of the Society and at every succeeding ordinary or annual general meeting, all the directors shall retire from office but shall hold office until the dissolution of the meeting at which their successors are elected.

Officers are nominated for a three year term which may be renewed once. They may be re-elected after an absence on one year. The board member representing the clients of the Association may be nominated for as many terms as the members of the Association deem convenient

Considering the population served by the CACL-Clare Branch:

- Three months preceding the annual meeting, Board members will be invited to propose names of persons in the community who could serve as directors.
- Two months preceding the annual meeting these names will be sorted considering the needs of the Association versus the expertise presented.
- One month preceding the annual meeting persons on the list will be contacted and slate of names to be proposed at the annual meeting shall be drawn.

Management, employees and board members of a special care program for persons with disabilities, participating in the programs of the CACL Association may be represented by only ONE of their members.

26.

In the event that a director resigns his/her office or ceases to be a member of the Society, whereupon his/her office as director shall ipso facto be vacated, the vacancy thereby created may be filled for the non-expired portion of the term by the Board of Directors from among the members of the Society.

27.

Meetings of the Board of Directors shall be held as often as the business of the Society may require and shall be called by the Secretary. A meeting of directors may be held at the close of every ordinary or

annual general meeting of the Society without notice.

Notice of all other meetings, specifying the time and place thereof, shall be given either orally or in writing to each director within a reasonable time before the meeting is to take place, but non-receipt of such notice by any director shall not invalidate the proceedings at any meeting of the Board of Directors.

28.

No business shall be transacted at any meeting of the Board of Directors, unless at least one-third in number of the directors are present at the commencement of such business.

29.

The Chair or, in his/her absence, the Vice-chair or, in the absence of both of them, any director appointed from among those directors present shall preside as Chair at meeting of the Board.

30.

The Chair shall be entitled to vote as a director and, in the case of an equality of votes, he\she shall have a casting vote in addition to the vote to which he/she is entitled as a director.

### **POWERS OF DIRECTORS**

31.

The management of the activities of the Society shall be vested in the directors who, in addition to the powers and authorities assigned by these by-laws or otherwise expressly conferred upon them, may exercise all such powers and realize all such activities as may be exercised or done by the Society and are not hereby or by statute expressly directed or required to be exercised or done by the Society in general meeting.

In particular, directors shall have power to engage a coordinator and other employees and to determine their duties and responsibilities and their remuneration. All persons employed by the Society shall be required to present a Criminal Record Check from the RCMP.

The directors may appoint an executive committee, consisting of the officers and such other persons as the directors decide.

### **OFFICERS**

32.

The officers of the Society shall be a Chair, a Vice-chair, a Treasurer and a Secretary. The offices of Treasurer and Secretary may be combined.

33.

The directors shall elect one of their number to be the Chair of the Society. The Chair shall have general supervision of the activities of the Society and shall perform such duties as may be assigned to him by the

Board of Directors from time to time.

34.

The directors shall also elect from their number a Vice-chair. The Vice-chair shall, at the request of the Board and subject to its directions, perform the duties of the Chair during the absence, illness or incapacity of the Chair, or during such period as the Chair may request him to do so.

35.

IF ANY OF THE OFFICERS FAIL TO ATTEND MORE THAN THREE CONSECUTIVE MEETINGS, WITHOUT A VALID REASON, THAT POSITION SHALL BE DEEMED VACANT AND A REPLACEMENT MAY BE APPOINTED.

36.

There shall be a secretary of the Society who shall keep the minutes of the meetings of members and directors and shall perform such other duties as may be assigned to him/her by the Board. The Board shall appoint the secretary and may also appoint a treasurer of the Society to carry out such duties as the Board may assign. If the directors think fit, the same person may hold both offices of secretary and treasurer.

The directors may appoint a temporary substitute for the secretary who shall, for the purposes of these by-laws, be deemed to be the secretary.

### **AUDIT OF ACCOUNTS**

37.

The auditor of the Society shall be appointed annually by the members of the Society at the ordinary or annual general meeting and, on failure of the members to appoint an auditor, the directors shall do so.

38.

The Society shall provide a report to the members as to the financial position of the Society and the report shall contain a balance sheet and operating account. The auditors shall make a report to the members upon the balance sheet and operating account, and, in every such report, he/she shall state whether, in his/her opinion, the balance sheet is a full and fair balance sheet containing the particulars required by the Society and properly drawn up so as to exhibit a true and correct view of the Society's affairs, and such reports shall be read at the annual meeting.

39.

An audited report along with a list of the directors, including name, address (both mailing and civic), phone number and occupation, along with other information that may be required will be provided to:

- Registry of Joint Stock Companies
- Canada Revenue - Registered Charities
- Department of Community Services.

40.

The Society shall file with the Registrar a copy in duplicate of amendments to the by-laws, within fourteen days after the resolution is passed.

#### **REPEAL AND AMENDMENT OF BY-LAWS**

41.

The Society has the power to repeal or amend any of these by-laws by a resolution passed in the manner prescribed by law.

#### **MISCELLANEOUS**

42.

The seal of the Society shall be in the custody of the Director General and may be affixed to any document upon resolution of the Board of Directors. It will be kept under lock and key in the registered office of the Society.

43.

Custody of the books and records, and custody of the minutes of all the meeting of the Society and of the Board of Directors shall be the responsibility of the Secretary or other person designated by the directors. These will be kept in the main office of the Society.

44.

The books and records of the Society may be inspected by any member at any reasonable time within two days prior to the annual general meeting at the registered office of the Society.

45.

Contracts, deeds, bills of exchange and other instruments and documents may be executed on behalf of the Society by the Chair or the Vice-chair and the Secretary or otherwise as prescribed by resolution of the Board of Directors.

46.

The borrowing powers of the Society may be exercised by special resolution of the members.

#### **BOARD COMMITTEES**

47.

The Board of Directors may nominate Committees to advise and support the employees and to ensure the delivery of the best service possible to the population they serve. Also to ensure that the guidelines given by the Department of Community Services are adhered to. The Chair is, ex officio, member of every

committee.

**Executive Committee:**

- ensure that all staff members and volunteers, having direct contact with the challenged persons we serve, present an RCMP Police Check,
- appointment and/or termination of staff,
- oversee fund raising activities,
- review of policies and procedures,
- evaluation of executive director.

**Finances:**

- ensure that financing and accounting standards for the use of public funds are strictly adhered to,
- inspect books and records at any time during fiscal year, at intervals deemed appropriate,
- review yearly budget and financial statements, present them to the Board of Directors.
- ensure that proper documents are remitted to pertinent Government Agencies at the end of each fiscal year, or when required by said agencies.
  - Department of Community Services
  - Registry of Joint Stock Companies
  - Canada Revenue - Registered Charities

**Personnel:**

- staff evaluations, according to policy manual,
- admission and reclassification of participants,
- promote staff development,
- review internal policies.

**Program:**

- evaluate existing programs,
- assist in developing new programs,
- follow-up on the execution of established programs.

**Work Safety Committee in Place of Employment:**

- ensure that the premises are kept in sound order,
- ensure that safety measures are optimal at all times,
- ensure that the facilities follow the National Building code Supplement 5
- "Building Standards for persons with disabilities", with strict adherence to Municipal Building requirements,
- ensure that all recommendations from the Fire Marshal are strictly adhered to.

**Production:**

Evaluate and follow-up on existing and/or new production programs:

- feasibility
- cost efficiency
- quality
- promotion.

## Job Description and Committees

### Board Member Job Description

1. Regularly attends board meetings and important related meetings.
2. Makes concrete commitment to actively participate in committee work.
3. Volunteers for and willingly accepts assignments, completes them thoroughly and on time.
4. Stays informed about committee matters, prepares themselves well for meetings, reviews and comments on minutes and reports.
5. Gets to know other members and builds a collegial working relationship that contributes to consensus.
6. Is an active member in annual evaluation and planning efforts.
7. Participates in fundraising for the organization.
8. Understands their role as a volunteer and maintains generally accepted ethical and confidentiality standards
9. Understands their role as a board member, their duties and responsibilities in managing a non-profit agency that has charitable status
10. Bilingualism (French/English) is an asset.

### President/Chair of the Board Job Description

1. Is a member of the board.
2. Is the Chief Volunteer of the agency.
3. Is a partner with the CEO in achieving the organization's mission.
4. Provides leadership to the board, who sets policy and to whom the CEO is accountable.
5. Chairs meetings of the board after developing the agenda with the CEO.
6. Encourages board's role in strategic planning.
7. Appoints chairpersons of committees of the board in consultation with other board members.
8. Serves as an ex-officio member of board committees and attends meetings when invited.
9. Discusses issues confronting the organization with the CEO.
10. Demonstrates skill of tact, diplomacy in assisting in guiding the board and guides the board actions with respect to organizational priorities and governance concerns.
11. Reviews with the CEO any issues of concern of the Board.
12. Able to professionally run meetings and have the skills required to represent the board to the community at large (e.g. public speaking, uses Robert's Rules of Order).
13. Able to monitor financial planning and financial reports.
14. Plays a leading role in fundraising.
15. Formally leads the evaluation of the performance of the CEO and informally evaluates the effectiveness of the board members.
16. Leads the annual evaluation of the organization in achieving its mission.
17. Performs other responsibilities assigned by the board.



### Job Description of the Vice-President/Chair

Typically successor to the president/chair position.

- 1 Is a member of the board.
- 2 Performs President/Chair responsibilities when the President cannot be available (see President/Chair job description).
- 3 Reports to the board president/chair.
- 4 Works closely with President/Chair and CEO.
- 5 Works closely with President/Chair to develop and implement transition plans.
- 6 Performs other duties as assigned by the board.

### Job Description of the Secretary of the Board

1. Is a member of the board.
2. Maintains records of the board and ensures effective management of the organizations records.
3. Manages minutes of the board.
4. Ensures minutes are distributed to members shortly after each meeting.
5. Is sufficiently familiar with agency documents and terms relating to same to accurately report discussions/motions/decisions of the board (e.g., board by laws).

### Job Description of the Treasurer of the Board

1. Is a member of the board.
2. Ensures professional management of the finances of the organization, in consultation with the CEO.
3. Partners with the CEO in preparation of the annual budget and can present to the board for member approval.
4. May sit on the Finance Cte.
5. Ensures development and board review of financial policies and procedures.

### Cte. Chair Job Description

1. Is a member of the board.
2. Sets time for committee work.
3. Ensures that members have the information needed to do their jobs.
4. Oversees the logistics of committee operations.
5. Reports to the President/Chair of the Board
6. Works closely with the CEO and other staff as agreed to by the CEO.
7. Assigns work to other committee members, set the agenda, runs meetings and ensures distribution of committee minutes.
8. Initiates and leads committee's annual evaluation.

## Committees

### Human Resources Committee

Type: Standing Committee of the Board

Sub-Committees: None

Date of Formation: May 2020-05

Staff Support: Executive Director

Committee purpose (scope):

-Standing committee of Inclusion-Clare

-Assists Board of Directors in fulfilling its oversight responsibilities and obligations relating to human resources and compensation

-Ensures plan of continuity and development of administration

-Does not have authority to make final decisions/allocate resources-has the authority to make recommendations to the Board.

Number of Members: Minimum 3

Members:

Appointed Board members

Chair to be a Board member, appointed by the President in consultation with other Board members if required

Board member from the Finance Cte., may be appointed

Members to serve annually

Board may appoint a replacement, should a vacancy occur

Board may remove a committee member

Staff Support: CEO

Meeting Frequency: x 4 per year minimally and as required.

Budget and Expenditures: As approved by the Board

Strategic Plan Linkages: Goal # 2 Board members, volunteers, staff and people with a disability are supported and empowered by engaging professional development opportunities.

Reporting:

Meeting minutes and notes will be maintained

Updates provided for Board meetings

Mandate: The Human Resources Committee is a standing committee of the Board of Inclusion-Clare and is mandated to perform the following tasks:

1. Determine the lead and process for the CEO's annual performance evaluation
2. Annually review and recommend the CEO's compensation and other employment contract amendments

3. Receive and review from the CEO the employment contracts for other staff
4. As required, establish the process for identifying, recruiting and appointing a CEO by developing the criteria to be met by prospective candidates and when required, implement a broad search process. Review and assess qualifications of candidates and recommend candidate to the Board
5. Periodically review the organization's human resources policies and recommend to Board any necessary changes.

**Goals/Objectives:**

1. Ensure Inclusion-Clare maintains effective and competitive human resources and compensation policies and practices;
2. Ensure appropriate processes are in place for the selection, evaluation and succession of senior management.

**Composition:**

The committee will be composed of a minimum of three people. It is recommended that one of which be a member of the Finance Cte.

**Function:**

Quorum will be determined by the attendance of the majority of the members of the committee.

Motions of the committee are subject to a majority vote of the committee.

**Finance Committee**

Type: Standing

Subcommittees: None

Date of Formation

Staff Support: CEO

**Committee purpose/scope:**

- Standing committee of Inclusion Clare
- To provide financial oversight for the organization
- To assist Board of Directors in fulfilling oversight responsibilities and obligations relating to budgeting and financial planning
- It does not have authority to make final decisions or to allocate resources. It has only the authority to recommend same to the Board of Directors.

**Total # of Members:**

- Minimum of three

**Members:**

- Appointed Board members
- Members serve from appointment to annual renewal of the committee
- Should vacancy occur, the Board may appoint a qualified person to fill remainder of term

-The Board may remove any member of the Cte.

Staff Support:

CEO

Meeting frequency:

-4 x per year

-As needed

Budget and Expenditures:

As approved by the Board

Strategic Plan Linkages:

-Goal 2 – Leadership and Management Restructuring

-Goal 3 – Existing Projects

Reporting:

-Meeting minutes and notes will be maintained

-Updates provided by Board meetings

Mandate:

The Finance Committee is a standing committee of Inclusion-Clare and is mandated to perform the following tasks:

-Budgeting and Financial Planning

-Financial Reporting

-Effective management of assets

-Creation, monitoring and periodic review of internal controls and accountability policies.

Goals/Objectives:

-Develop an annual operating budget with staff.

-Develop useful and readable report formats with staff, noting level of detail, frequency, deadlines and recipients of these reports.

-Approve the budget within the finance committee.

-Monitor adherence to the budget.

-Set long range financial goals along with funding strategies to achieve them.

-Develop multi-year operating budgets that integrate strategic plan objectives and initiatives.

-Present all financial goals and proposals to the board of directors for approval.

Composition:

The committee will be composed of a minimum of 3 persons, one of which will be the CEO.

Committee members should have a level of understanding or knowledge of the financial and strategic operations required of a non-profit agency, in line with best practices in maintaining ethical standards and charitable status.

**Function:**

At any meeting of the committee, the majority of the members will constitute a quorum.  
Motions of the committee are subject to a majority vote of the committee.

**Executive Committee of the Board of Directors**

Committee Name: Executive Committee

Sub-committees: None

Date of Formation:

Staff Support: CEO

**Committee Purpose/Scope:**

- Standing committee of the Board of Directors of Inclusion-Clare
- Exists to act on behalf of the Board during the interim between meetings and in emergency situations if a Board meeting cannot be held

**Total Number of Members:**

- 5
- Appointed board members/elected officers of the board
- Includes the President/Chair, Vice-Chair, Secretary and Treasurer of the Board and the CEO, who holds an ex-officio position with the Board
- Should a vacancy occur, the Board may appoint a qualified person to fill remainder of term
- The Board may remove any member of the committee

**Meeting frequency:**

- 8 times per year
- As required

**Budget/Expenditures:**

As approved by the Board of Directors

**Strategic Plan Linkages:**

- Goal #1, New Name, Mission and Values Statement
- Goal #2 – Leadership and Management
- Goal #3 – Existing projects
- Goal #4 – Community partnerships.

**Reporting:**

- Meeting minutes and notes will be maintained
- Updates provided for Board meeting

**Mandate:**

The Executive Committee is a standing committee of Inclusion-Clare and is mandated to perform the following tasks:

- Advises the Board to support its strategic decision-making processes.
- Prioritizes strategic issues and recommends same to the Board.
- Advises CEO in support of their operational decision-making process.
- Holds confidential meetings with the CEO as needed to discuss sensitive matters to maintain ethical and professional standards.
- Plans for board member selection and nomination in preparation of the AGM and reports same to the Board.
- Makes timely emergency decisions on behalf of the Board if a full Board meeting cannot be held.
- Ensures evaluation of all board committees.

**Composition:**

The committee will be comprised of a minimum of 5 persons. All officers of the board, plus the CEO to be members.

Committee members should have a level of understanding or knowledge of meeting management as well as their role in the overall administration of a non-profit agency that includes human resources, financial management and community involvement.

The majority of members of the committee will constitute a quorum.

Motions of the committee are subject to a majority vote of the committee.

## AGM Minutes (2020)

AGA – JULY 26, 2020

Nicole Thimot  
Odette Deveau  
Rob Fuller (Act)  
Brian Ash  
Jeanne Gaudet Comeau  
Brianne Comeau  
Marlene Harding  
Joanne Deveau  
Nicolette Deveau  
Toni Pfeffer  
Colette LeBlanc  
Barbara Comeau  
Karen Gregor  
Denis Dugas (internet lost mid-point)  
Carolyn Sloane  
Monette Robichaud  
Maxine Thibault  
Brandon Mullen  
Victoria Mullen  
Justin Martin  
Roxanne Comeau-Preston  
Suzie  
Brigette Robichaud  
Marie Dol  
Michelle Dugas  
Terry Thibodeau

PROPOSED AGENDA –

PASSED

AGM MINUTES DE L'AGA 2019-

Errors/Omission – NONE

PASSED

FINANCE-

PASSED

REPORT BY BOARD-

PASSED

EXECUTIVE DIRECTOR REPORT-

PASSED

TREASURER'S REPORT

PASSED

REMERCIEMENTS/THANK YOU

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ADJOURNMENT.

*[miss the time]*

Submitted by Nicole Thimot



## Financial statements (2019-20)

The unaudited financial statements of:  
 ATELIER DE CLARE, a division of the  
 Canadian Association for Community Living -  
 Clare Branch  
 Year ended March 31, 2020

<b>Contents</b>	<b>Page</b>
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Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flow	6
Schedule of Gross Profit	7
Notes to Financial Statements	8 to 13



Jennifer White, CPA, CA  
 Andrew Perkins, CPA, CA  
 Robbie Fuller, PBA

## INDEPENDENT PRACTITIONER'S REVIEW REPORT

### To the Board of Directors:

We have reviewed the accompanying financial statements of the Atelier de Clare, a division of the Canadian Association for Community Living - Clare Branch as at March 31, 2020, and the statements of operations, changes in net assets and cash flow for the year then ended and a summary of significant accounting policies and other explanatory information.

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

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

### *Practitioner's Responsibility*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not fairly, in all material respects, represent the financial position of Atelier de Clare, a division of the Canadian Association for Community Living - Clare Branch as at March 31, 2020.

Yarmouth, Nova Scotia  
 June 24, 2019

*White Perkins Associates*  
 Chartered Professional Accountants

## ATELIER DE CLARE

A division of Canadian Association for Community Living - Clare Branch  
 STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2020  
 (Unaudited)

Jennifer White, CPA, CA  
 Andrew Perkins, CPA, CA  
 Robbie Fuller, PBA

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$36,285	\$33,212
Accounts receivable (note 8)	26,967	6,002
HST receivable	3,168	1,222
Due from fund, CACL - Board Operations	-	8,400
Due from fund, Maison d'Amis Small Option	1,154	1,379
Inventory	2,352	3,361
Prepaid expenses	2,669	2,554
	72,595	56,130
PROPERTY AND EQUIPMENT (note 4)	249,817	221,309
	<u>\$322,412</u>	<u>\$277,439</u>
	2020	2019
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Bank indebtedness (note 9)	\$3,323	\$4,337
Accounts payable and accrued liabilities	40,997	12,338
Government remittances payable	5,271	5,390
Deferred revenue (note 7)	29,355	30,164
	78,946	52,229
DEFERRED CAPITAL CONTRIBUTIONS (note 5)	205,550	178,282
<b>Total liabilities</b>	284,496	230,511
<b>NET ASSETS</b>		
Invested in property and equipment (note 6)	40,944	38,690
Unrestricted	(3,029)	8,238
	37,916	46,928
	<u>\$322,412</u>	<u>\$277,439</u>

Economic dependence (note 10)  
 Employee future benefits (note 11)  
 Commitments (note 12)  
 Covid-19 (note 13)

## ATELIER DE CLARE

A Division of Canadian Association for Community Living - Clare Branch

## STATEMENT OF OPERATIONS

(Unaudited)

Year ended March 31, 2020

	Administration	Program	Special Purpose Grants	Total 2020	Total 2019
<b>REVENUE</b>					
Provincial grants	\$ -	\$338,069	\$24,665	\$362,734	\$354,566
Summer student employment	-	-	6,875	6,875	6,713
Other grants	-	-	9,422	9,422	9,057
Gross profit on sales (see schedule)	-	29,620	-	29,620	14,840
Fundraising and donations	-	-	3,046	3,046	3,200
Amortization of deferred capital contributions	11,044	-	-	11,044	9,090
	11,044	367,689	44,008	422,741	397,466
<b>EXPENSES</b>					
Wages and benefits	-	263,752	7,191	270,943	266,129
Advertising and promotion	3,261	-	805	4,066	4,088
Utilities	2,841	-	-	2,841	2,916
Fuel	4,135	-	-	4,135	4,450
Insurance	4,813	-	-	4,813	4,208
Interest and bank charges	1,479	-	-	1,479	1,312
Supplies	-	5,521	435	5,956	7,174
Licenses, dues and fees	3,310	-	-	3,310	4,059
Office expenses	3,852	-	-	3,852	2,478
Miscellaneous	72	-	-	72	180
Participant stipends	-	48,016	3,501	51,517	44,004
Professional fees and contract services	6,342	-	23,041	29,383	5,873
Education and activity	-	15,825	7,162	22,987	20,380
Scholarship	1,135	-	-	1,135	-
Repairs and maintenance	3,759	-	-	3,759	5,192
Telephone	1,580	-	-	1,580	1,581
Training	-	235	19	254	18,269
Travel	4,889	-	829	5,718	5,856
Depreciation of property and equipment	16,282	-	-	16,282	12,586
	57,750	333,349	42,983	434,082	410,735
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>			<b>\$1,025</b>	<b>(\$11,341)</b>	<b>(\$13,269)</b>

## ATELIER DE CLARE

A Division of Canadian Association for Community Living - Clare Branch

## STATEMENT OF CHANGES IN NET ASSETS

(Unaudited)

Year ended March 31, 2020

	Invested in Property and Equipment	Unrestricted	2020	2019
Net assets at beginning of year	\$38,690	\$8,238	\$46,928	\$38,892
Current year surplus (deficit)	2,254	(13,595)	(11,341)	(13,269)
Interfund transfers	-	2,328	2,328	21,305
Net assets at end of year	\$40,944	(\$3,029)	\$37,916	\$46,928



## ATELIER DE CLARE

A Division of Canadian Association for Community Living - Clare Branch

## STATEMENT OF CASH FLOW

(Unaudited)

Year ended March 31, 2020

	2020	2019
<b>CASH PROVIDED BY (USED FOR):</b>		
<b>OPERATIONS</b>		
Current year surplus (deficit)	(\$11,341)	(\$13,269)
Add back items which do not involve the use of cash		
Depreciation of property and equipment	16,282	12,586
Amortization of deferred capital contributions	(11,044)	(9,090)
	(6,103)	(9,773)
Changes in non-cash operating working capital:		
Accounts receivable	(20,965)	710
HST receivable	(1,946)	(145)
Due from fund, CACL - Board Operations	8,400	(8,400)
Due from fund, Maison d'Amis Small Option	225	(1,379)
Inventory	1,009	2,518
Prepaid expenses	(115)	(502)
Accounts payable and accrued liabilities	28,659	(707)
Government remittances payable	(119)	(1,765)
Deferred revenue	(809)	15,141
	8,237	(4,302)
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(44,790)	(94,142)
<b>FINANCING ACTIVITIES</b>		
Funding by deferred capital contributions	38,312	64,507
Transfer from Board of Operations division	2,328	21,305
	40,640	85,812
<b>Increase (decrease) in cash flow</b>	<b>4,087</b>	<b>(12,632)</b>
Cash position at beginning of year	28,875	41,507
<b>CASH POSITION AT END OF YEAR</b>	<b>\$32,962</b>	<b>\$28,875</b>
Cash position consists of:		
Cash	\$36,285	\$33,212
Bank indebtedness	3,323	4,337
	\$32,962	\$28,875

## ATELIER DE CLARE

A Division of Canadian Association for Community Living - Clare Branch

## SCHEDULE OF GROSS PROFIT

(Unaudited)

Year ended March 31, 2020

	2020	2019
<b>SALES</b>		
Craft shop	\$4,175	\$7,248
Pallets	-	2,385
Survey stakes	1,994	1,088
Kindling	3,295	1,566
Rag bundling	-	149
Engraving	3,325	3,232
Community work	12,861	656
Home services	1,994	274
Shredding	783	1,874
Online auction/yard sale	6,131	8,956
Other	821	448
	<u>35,379</u>	<u>27,876</u>
<b>COST OF GOODS SOLD</b>	<u>5,759</u>	<u>13,036</u>
<b>GROSS PROFIT</b>	<u>\$29,620</u>	<u>\$14,840</u>
<i>Gross profit percentage</i>	83.72%	53.24%



## ATELIER DE CLARE

A division of Canadian Association for Community Living - Clare Branch

### NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

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#### 1. GENERAL

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Atelier de Clare is a division of the Canadian Association for Community Living - Clare Branch which operates as a non profit organization incorporated under the Society's Act of Nova Scotia. This division provides day programming activities for physical and mentally challenged adults in Church Point, Nova Scotia, including a workshop where wood and various other products are manufactured for both wholesale and retail markets. The majority of funding is provided in the form of participant per diems by the Nova Scotia Department of Community Services.

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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(a) Financial reporting framework

The financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

(b) Fund accounting

The Organization follows the deferral method of accounting for contributions, using four funds to record its transactions, the Board Operations Fund, the Atelier de Clare Fund, Maison Jerome Fund and the Maison d'Amis Fund. These financial statements reflect the financial position of the Atelier de Clare fund only.

(c) Revenue recognition

Unrestricted contributions and sales of goods are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for depreciable property and equipment are deferred and amortized over the life of the related asset.

(d) Inventory

Inventory consists of the raw materials used in manufacturing goods plus finished goods. Inventory is valued on the first-in, first-out basis, at the lower of cost and net realizable value. Crafts available for sale have not been costed as most of the inventory used in their manufacture is donated or salvaged, and related labour has an insignificant paid dollar value.





## ATELIER DE CLARE

A division of Canadian Association for Community Living - Clare Branch

## NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

## (e) Property and equipment

Property and equipment is valued at cost. Donated assets are recorded at estimated fair market value at the time of donation. Depreciation is provided on the declining balance basis method at the following annual rates:

Shop equipment	20%	Tractor	30%
Engraving equipment	30%	Furnishings	20%
Buildings	5%	Paving	7%
Office equipment	20%	Signage	20%
Generator	8%		

## (f) Employee future benefits

The Organization is a member of a multi-employer defined benefit pension plan which is accounted for using the defined contribution plan method of accounting as sufficient information is not available to quantify the portion of the plan for which the Organization is obligated. Under the deferred contribution method, the costs of the plan are recognized based on the contributions required to be made during each period under the terms and conditions of the pension plan. For more information see note 11.

## (g) Material uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenue and expenses during the year. Year-end depreciation of property and equipment represent management's best estimates. Actual results could differ from those estimates.

## (h) Contributed services

Volunteers have contributed 377 hours during the year. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**3. FINANCIAL INSTRUMENTS**

The Organization's financial instruments consist of cash, accounts receivable, HST receivable, bank indebtedness, accounts payable, and government remittances payables. All financial instruments are initially recognized at fair value and subsequently measured at amortized cost, except for equity investments, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period

When financial assets are determined to be impaired, the carrying amount is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. Such impairments can be reversed if the value subsequently improves.



## ATELIER DE CLARE

A division of Canadian Association for Community Living - Clare Branch

## NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

**4. PROPERTY AND EQUIPMENT**

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net 2020</u>	<u>Net 2019</u>
Shop equipment	\$53,058	\$49,336	\$3,722	\$3,653
Engraving equipment	11,901	11,496	405	580
Building - original	266,437	113,900	152,537	126,334
C. Comeau building	180,155	112,510	67,645	71,002
Storage shed	1,038	917	121	127
Office equipment	29,273	24,496	4,777	4,777
Generator	5,093	4,019	1,074	1,167
Tractor	5,249	5,242	7	10
Furnishings	32,014	15,249	16,765	10,507
Paving	6,078	4,344	1,734	1,864
Signage	2,236	1,206	1,030	1,288
	<u>\$592,532</u>	<u>\$342,715</u>	<u>\$249,817</u>	<u>\$221,309</u>

**5. DEFERRED CAPITAL CONTRIBUTIONS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2020</u>	<u>Net 2019</u>
Contributions - Building	\$446,568	\$247,267	\$199,301	\$170,091
Contributions - Equipment	24,872	18,623	6,249	8,191
	<u>\$471,440</u>	<u>\$265,890</u>	<u>\$205,550</u>	<u>\$178,282</u>

**6. INVESTED IN PROPERTY AND EQUIPMENT**

2020 2019

The fund balance invested in property and equipment consists of the following:

Property and equipment, net of accumulated depreciation	\$249,817	\$221,309
Less amounts financed by:		
Current debt related to the purchase of property and equipment	3,323	4,337
Deferred capital contributions	<u>205,550</u>	<u>178,282</u>
Balance at end of year	<u>\$40,944</u>	<u>\$38,690</u>

**7. DEFERRED REVENUE**

	<u>2020</u>	<u>Additions</u>	<u>Distributions</u>	<u>2019</u>
Other grants	27,510	\$27,510	\$28,273	\$28,273
Cosman estate funds	1,845	1,845	1,891	1,891
	<u>\$29,355</u>	<u>\$29,355</u>	<u>\$30,164</u>	<u>\$30,164</u>



# ATELIER DE CLARE

A division of Canadian Association for Community Living - Clare Branch

## NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

### 8. INTERDIVISIONAL TRANSACTIONS

2020

2019

Atelier de Clare is a division of Canadian Association for Community Living - Clare Branch, which separately prepares financial statements, as described below:

CACL - the legal entity encompassing all divisions

Atelier de Clare - a division providing day programming to special needs clients

Maison Jerome - a division providing assisted accomodation for special needs clients

Maison d'Amis - a division in the infancy stages of construction of a small option home

During the year this division had the following interdivisional transactions:

#### Transactions with Maison Jerome:

Monthly per diem billings to Maison Jerome for day programming of its residents	\$7,920	\$18,720
Management staff and bookkeeping services are shared between the divisions, however these are funded entirely by Maison Jerome	\$48,000	\$43,600
Grounds maintenance services rendered to Maison Jerome	\$1,030	\$665
Grounds maintenance services rendered to Maison d'Amis	\$114	\$ -
Amounts included in accounts receivable owing from Maison Jerome	\$ -	\$1,512
Inter-fund transfer from (to) CACL - Board Operations	(\$8,400)	\$8,400
Inter-fund transfers outstanding from Maison d'Amis	\$1,154	\$1,379

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the divisions, in accordance with the government funding agency.

### 9. BANK INDEBTEDNESS

The Organization has a line of credit with the Caisse Populaire de Clare to a maximum borrowing limit of \$15,000 to finance capital assets. This credit facility bears interest at 4.75% per annum.

### 10. ECONOMIC DEPENDENCE

The Organization is economically dependent on government funding to be able to provide its programs and services.





**ATELIER DE CLARE**

A division of Canadian Association for Community Living - Clare Branch

**NOTES TO FINANCIAL STATEMENTS**

(Unaudited)

Year ended March 31, 2020

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**11. EMPLOYEE FUTURE BENEFITS**

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A vote was held in March 2019 where members of the former DirectionNS Defined Benefit Pension Plan voted to join the Public Service Superannuation Plan (PSSP). This organization was a member of this predecessor multi-employer plan.

Since January 31, 2020, the Organization has been a participant in a multi-employer defined benefit pension plan, the PSSP, managed by the Nova Scotia Pension Services Corporation and coordinated for DirectionNS Council (PSSP) members by the DirectionNS Council for Vocational Services Society. Members are required to contribute 8.4% of their annual earnings up to the YMPE, plus 10.9% of their annual earnings in excess of the YMPE.

The Public Service Superannuation Plan (PSSP) is a registered defined benefit pension plan that offers PSSP members a lifetime pension benefit when they retire. The PSSP provides retirement benefits to individuals who work in a Nova Scotia government department, as well as a certain other government or government funded organizations. It is one of the largest public-sector pension plans in the province.

As per the annual report for the year ended March 31, 2020, which included an external auditors report, the plan had Net Assets available for benefits of \$6.403 billion and plan liabilities of \$7.007 billion, leaving Unfunded Liabilities of \$0.604 billion, and a Funded Ratio of 91.4% on a fair market value basis. This as compared to the December 31, 2019 date in which a 2020 Funded Health review was required by legislation. This review showed a 98.5% Funded Ratio at that time. The decline is attributable to the Covid-19 pandemic and in response to the professional requirement for actuaries to use a substantial reduction in the discount rate applied to the plan's liabilities.

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**12. COMMITMENTS**

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The Organization is committed to two operating leases on land where their building sits. These leases are in nominal amounts of \$1 per year, and will expire in 2028 and 2029. The fair value of the annual lease of this land is not readily determinable and therefore management has chosen not to present the leases at their fair value.

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**13. COVID-19**

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On March 18, the province required that the day program, Atelier de Clare, be closed due to the global pandemic. Since then, the day program has been closed to the public, operating in part remotely, with daily calls and video chats with the program participants as well as some staff operating from the centre while respecting government regulations to ensure safety. The core funding for both the residential and day programs has been maintained, thus allowing staff to continue working at full pay. The organization has had to employ some extra staffing at the residential program due to the closure of the day program. So far, the government has committed to covering this additional expense. While there has been some small loss of revenue due to the closure of the social enterprises, there has been offsetting benefits from government programs, and as such, the organization does not expect any losses overall, due to the pandemic.



The audited financial statements of:  
 MAISON JEROME, a division of the  
 Canadian Association for Community Living -  
 Clare Branch  
 Year ended March 31, 2020

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Statement of Changes in Net Assets	6
Statement of Cash Flow	7
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Jennifer White, CPA, CA  
 Andrew Perkins, CPA, CA  
 Robbie Fuller, PBA

## INDEPENDENT AUDITORS' REPORT

**To the Chairman and Members of the Board of the Canadian Association for Community Living:**

### Opinion

We have audited the accompanying financial statements of the Maison Jerome, a division of Canadian Association for Community Living - Clare Branch, which are comprised of the statement of financial position as at March 31, 2020, the statements of operations, net assets, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Maison Jerome, a division of Canadian Association for Community Living - Clare Branch as at March 31, 2020 and its results of operations, and cash flow for the year then ended in accordance with Canadian Accounting Standards for not-for-profit organizations.

### Management's Responsibility for the Financial Statements

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

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.

### Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Yarmouth, Nova Scotia  
July 24, 2020

*White Perkins Associates*  
Chartered Professional Accountants

MAISON JEROME

A division of Canadian Association for Community Living - Clare Branch

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2020

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$24,499	\$80,034
Accounts receivable	60,824	60,342
HST receivable	1,066	1,436
Prepaid expenses	2,744	2,644
	89,133	144,456
PROPERTY AND EQUIPMENT (note 4)	164,188	169,806
	<u>\$253,321</u>	<u>\$314,262</u>
	2020	2019
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$31,991	\$32,368
Government remittances payable	11,079	10,616
Deferred revenue (note 10)	1,858	2,214
	44,928	45,198
DEFERRED CAPITAL CONTRIBUTIONS (note 5)	25,527	27,280
	<u>70,455</u>	<u>72,478</u>
<b>NET ASSETS</b>		
Invested in property and equipment (note 6)	138,661	142,526
Internally restricted (note 7)	7,850	7,850
Externally restricted (note 8)	15,600	15,600
Unrestricted	20,755	75,808
	182,866	241,784
	<u>\$253,321</u>	<u>\$314,262</u>
Economic dependence (note 12)		
Employee future benefits (note 13)		
Covid-19 (note 14)		



MAISON JEROME

A division of Canadian Association for Community Living - Clare Branch

STATEMENT OF OPERATIONS

Year ended March 31, 2020

	Administration	Household Operating	Resident Care	Total 2020	Total 2019
<b>REVENUE</b>					
Provincial grants	\$ -	\$ -	\$ -	\$692,740	\$685,266
Fundraising and donations	-	-	-	3,356	3,001
Other revenue	-	-	-	725	1,328
Amortization of deferred capital contribution	-	-	-	1,753	1,938
	-	-	-	698,574	691,533
<b>EXPENSES</b>					
Wages and benefits	-	-	604,714	604,714	539,338
Advertising	1,323	-	-	1,323	2,048
Electricity	-	12,494	-	12,494	12,410
Food	-	34,214	-	34,214	34,862
Loss on disposition of equipment	-	-	-	-	868
Insurance	5,807	-	-	5,807	5,582
Interest and bank charges	500	-	-	500	147
Supplies	-	7,701	-	7,701	8,121
Day Programming fees	-	-	8,060	8,060	18,707
Medical and special needs, net (note 11)	-	-	3,919	3,919	5,537
Office expenses	2,720	-	-	2,720	4,333
Municipal services and taxes	-	3,403	-	3,403	3,379
Professional fees and contract services	18,738	-	-	18,738	23,512
Education and activity	19,142	-	-	19,142	13,175
Repairs and maintenance	-	11,502	-	11,502	14,238
Telecommunications	4,020	-	-	4,020	3,539
Travel and meetings	5,615	-	897	6,512	5,999
Depreciation of property and equipment	10,583	-	-	10,583	11,115
	68,448	69,314	617,590	755,352	706,910
<b>EXCESS (DEFICIENCY), Revenue over expenditures</b>				<b>(\$56,778)</b>	<b>(\$15,377)</b>

## MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

## STATEMENT OF CHANGES IN NET ASSETS

Year ended March 31, 2020

	Invested in Property and Equipment	Externally Restricted	Internally Restricted	Unrestricted	2020	2019
Net assets at beginning of year	\$142,526	\$15,600	\$7,850	\$75,808	\$241,784	\$257,161
Current surplus	(8,830)	-	-	(47,948)	(56,778)	(15,377)
Interfund transfer	4,965	-	-	(7,105)	(2,140)	-
Net assets at end of year	\$138,661	\$15,600	\$7,850	\$20,755	\$182,866	\$241,784

MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

STATEMENT OF CASH FLOW

Year ended March 31, 2020

	2020	2019
<b>CASH PROVIDED BY (USED FOR):</b>		
<b>OPERATIONS</b>		
Current surplus	(\$56,778)	(\$15,377)
Add back items which do not involve the use of cash:		
Amortization of deferred capital contributions	(1,753)	(1,938)
Depreciation of property and equipment	10,583	11,115
Loss on disposition of equipment	-	868
	(47,948)	(5,332)
Changes in non-cash operating working capital		
Accounts receivable	(482)	(60,040)
HST receivable	370	29
Prepaid expenses	(100)	(139)
Accounts payable and accrued liabilities	(377)	(1,149)
Government remittances payable	463	(4,264)
Deferred revenue	(356)	(1)
	(48,430)	(70,896)
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(4,965)	(9,796)
<b>FINANCING ACTIVITIES</b>		
Principal repayment of long-term debt	-	(3,453)
Transfer from Board of Operations division	(2,140)	-
	(2,140)	(3,453)
<b>Decrease in cash flow</b>	<b>55,535</b>	<b>84,145</b>
Cash at beginning of year	80,034	164,179
<b>CASH AT END OF YEAR</b>	<b>\$24,499</b>	<b>\$80,034</b>

## MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

### NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 2020

#### 1. GENERAL

Maison Jerome is a division of the Canadian Association for Community Living - Clare Branch which is a not-for-profit organization incorporated under the Society's Act of Nova Scotia. This division operates a group home for physically and mentally challenged adults in Church Point, Nova Scotia. This home offers basic living needs such as housing, health care assistance, food and miscellaneous comforts. The majority of funding is provided by the Provincial Department of Community Services.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (a) Financial reporting framework  
The financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.
- (b) Fund accounting  
The Organization follows the deferral method of accounting for contributions, using three funds to record its transactions, the Board Operations Fund, the Atelier de Clare Fund, and the Maison Jerome fund. These financial statements reflect the financial position of the Maison Jerome fund only.
- (c) Revenue recognition  
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. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for depreciable property and equipment are deferred and amortized over the life of the related asset.
- (d) Property and equipment  
Property and equipment is valued at cost. Donated assets are recorded at estimated fair market value at the time of donation. Depreciation is provided on the declining balance basis method at the following annual rates:
- |                  |     |
|------------------|-----|
| Building         | 5%  |
| Greenhouse       | 10% |
| Furnishings      | 20% |
| Office equipment | 20% |
| Paving           | 7%  |
- (e) Employee future benefits  
The Organization is a member of a multi-employer defined benefit pension plan which is accounted for using the defined contribution plan method of accounting as sufficient information is not available to quantify the portion of the plan for which the Organization is obligated. Under the deferred contribution method, the costs of the plan are recognized based on the contributions required to be made during each period under the terms and conditions of the pension plan. For more information see note 13.



MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 2020

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

(f) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Year-end depreciation of property and equipment represent management's best estimates. Actual results could differ from those estimates.

**3. FINANCIAL INSTRUMENTS**

The Organization's financial instruments consist of cash, accounts receivable, HST receivables, accounts payable, and government remittances payable. All financial instruments are initially recognized at fair value and subsequently measured at amortized cost, except for equity investments, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.

When financial assets are determined to be impaired, the carrying amount is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. Such impairments can be reversed if the value subsequently improves.

**4. PROPERTY AND EQUIPMENT**

	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Net 2020</u>	<u>Net 2019</u>
Land	\$5,000	\$ -	\$5,000	\$5,000
Building	434,883	293,320	141,563	147,656
Greenhouse	2,630	1,555	1,075	1,195
Furnishings	80,980	71,090	9,890	12,363
Office equipment	12,909	11,504	1,405	1,756
Paving	9,082	3,827	5,255	1,836
	<u>\$545,484</u>	<u>\$381,296</u>	<u>\$164,188</u>	<u>\$169,806</u>

MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 2020

5. DEFERRED CAPITAL CONTRIBUTIONS	2020	2019
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Government funding programs and private donors reimburse the Organization for purchases of authorized property and equipment. Deferred capital contributions represent the unamortized portion of grants received for the purchase of property and equipment. The amortization of deferred capital contributions is recorded as revenue in the statement of operations and is calculated on the same basis as the related asset is depreciated.

Changes in the deferred capital contributions balance reported are as follows:

Balance, beginning of year	\$27,280	\$29,218
Less amount recognized as revenue during the year	1,753	1,938
Balance, end of year	<u>\$25,527</u>	<u>\$27,280</u>

6. INVESTED IN PROPERTY AND EQUIPMENT	2020	2019
---------------------------------------	------	------

The fund balance invested in property and equipment consists of the following:

Property and equipment, net of accumulated depreciation	\$164,188	\$169,806
Less amounts financed by:		
Deferred capital contributions	25,527	27,280
Balance at end of year	<u>\$138,661</u>	<u>\$142,526</u>

7. INTERNALLY RESTRICTED FUNDS
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The Organization has internally restricted funds within Maison Jerome to spend on future capital addition needs.

8. EXTERNALLY RESTRICTED FUNDS
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The Organization has externally restricted funds within Maison Jerome as a replacement reserve fund, in accordance with their agreement with the Department of Community Services.

9. RELATED DIVISION TRANSACTIONS	2020	2019
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Maison Jerome is a division of Canadian Association for Community Living - Clare Branch, which separately prepares financial statements, as described below:

CACL - the legal entity encompassing all divisions

Atelier de Clare - a division providing day programming to special needs clients

During the year this division had the following interdivisional transactions:

Transactions with Atelier de Clare:

Monthly per diem expenditures paid for its residents to attend day programming	\$7,920	\$18,720
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## MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

## NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 2020

9. RELATED DIVISION TRANSACTIONS (continued)	2020	2019
Management staff and bookkeeping services are shared between the divisions, however these are funded in entirety by Maison Jerome	\$48,000	\$43,600
Grounds maintenance services rendered to Maison Jerome	\$1,030	\$665
Amounts included in accounts payable owing to Atelier de Clare	\$ -	\$1,512

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the divisions, in accordance with the government funding agency.

10. DEFERRED REVENUE	2020	Additions	Distributions	2019
Cosman estate funds	\$1,858	\$3,000	\$3,356	\$2,214

11. MEDICAL AND SPECIAL NEEDS	2020	2019
-------------------------------	------	------

Medical, special needs, and comfort monies are provided to Maison Jerome directly as reimbursements for expenditures, which are not the responsibility of Maison Jerome, however the revenue and related expenditures have been provided to demonstrate the fact that the reimbursements do not always reflect the expenditure, due to denied claims.

**Revenues**

Personal use (comfort)	\$12,420	\$12,420
DCS reimbursement	17,295	13,272
	<u>29,715</u>	<u>25,692</u>

**Expenses**

Comfort money	12,421	12,420
Travel	7,267	4,724
Special needs	8,753	8,914
Medical	1,625	1,750
Personal care	317	-
Clothing allowance	3,251	3,421
	<u>33,634</u>	<u>31,229</u>
EXCESS OF EXPENSES OVER REVENUES	<u>(\$3,919)</u>	<u>(\$5,537)</u>

**12. ECONOMIC DEPENDENCE**

The Organization is economically dependent on government funding to be able to provide its programs and services.



MAISON JEROME

A Division of Canadian Association for Community Living - Clare Branch

NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 2020

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**13. EMPLOYEE FUTURE BENEFITS**

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A vote was held in March 2019 where members of the former DirectionNS Defined Benefit Pension Plan voted to join the Public Service Superannuation Plan (PSSP). This organization was a member of this predecessor multi-employer plan.

Since January 31, 2020, the Organization has been a participant in a multi-employer defined benefit pension plan, the PSSP, managed by the Nova Scotia Pension Services Corporation and coordinated for DirectionNS Council (PSSP) members by the DirectionNS Council for Vocational Services Society. Members are required to contribute 8.4% of their annual earnings up to the YMPE, plus 10.9% of their annual earnings in excess of the YMPE.

The Public Service Superannuation Plan (PSSP) is a registered defined benefit pension plan that offers PSSP members a lifetime pension benefit when they retire. The PSSP provides retirement benefits to individuals who work in a Nova Scotia government department, as well as a certain other government or government funded organizations. It is one of the largest public-sector pension plans in the province.

As per the annual report for the year ended March 31, 2020, which included an external auditors report, the plan had Net Assets available for benefits of \$6.403 billion and plan liabilities of \$7.007 billion, leaving Unfunded Liabilities of \$0.604 billion, and a Funded Ratio of 91.4% on a fair market value basis. This as compared to the December 31, 2019 date in which a 2020 Funded Health review was required by legislation. This review showed a 98.5% Funded Ratio at that time. The decline is attributable to the Covid-19 pandemic and in response to the professional requirement for actuaries to use a substantial reduction in the discount rate applied to the plan's liabilities.

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**14. COVID-19**

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On March 18, the province required that the day program, Atelier de Clare, be closed due to the global pandemic. Since then, the day program has been closed to the public, operating in part remotely, with daily calls and video chats with the program participants as well as some staff operating from the centre while respecting government regulations to ensure safety. The core funding for both the residential and day programs has been maintained, thus allowing staff to continue working at full pay. The organization has had to employ some extra staffing at the residential program due to the closure of the day program. So far, the government has committed to covering this additional expense. While there has been some small loss of revenue due to the closure of the social enterprises, there has been offsetting benefits from government programs, and as such, the organization does not expect any losses overall, due to the pandemic.



The unaudited financial statements of:  
 CANADIAN ASSOCIATION FOR  
 COMMUNITY LIVING - CLARE BRANCH  
 Year ended March 31, 2020

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CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 SCHEDULE OF FINANCIAL POSITION - Board Operations Division  
 (Unaudited)  
 As at March 31, 2020

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$80,888	\$31,595
Receivable from division - Maison d'Amis	5,000	-
HST receivable	30	-
	<u>85,918</u>	<u>31,595</u>
TERM DEPOSIT, Caisse Populaire, due 2019, at 1.7% per annum	-	52,076
	<u>\$85,918</u>	<u>\$83,671</u>
	2020	2019
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$31	\$8,431
<b>Total liabilities</b>	<u>31</u>	<u>8,431</u>
<b>NET ASSETS</b>		
Internally restricted (note 8)	126,326	85,785
Unrestricted	(40,439)	(10,545)
	<u>85,887</u>	<u>75,240</u>
	<u>\$85,918</u>	<u>\$83,671</u>



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 SCHEDULE OF FINANCIAL POSITION - Maison d'Amis Division  
 (Unaudited)  
 As at March 31, 2020

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$4,529	\$6
HST receivable	226	1,997
Prepaid expenses	833	867
	<u>5,588</u>	<u>2,870</u>
<b>PROPERTY (not available for use)</b>		
Land	25,000	20,000
Building	115,392	157,348
	<u>140,392</u>	<u>177,348</u>
	<u>\$145,980</u>	<u>\$180,218</u>
	2020	2019
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$3,366	\$11,725
Due to Atelier Clare	1,154	1,379
Due to fund, Board operations	5,000	-
	<u>9,520</u>	<u>13,104</u>
<b>LONG-TERM DEBT</b>	20,701	-
<b>DEFERRED CAPITAL CONTRIBUTION</b>	<u>127,435</u>	<u>167,114</u>
<b>Total liabilities</b>	<u>157,656</u>	<u>180,218</u>
<b>NET ASSETS</b>		
Invested in property and equipment	7,744	10,234
Unrestricted	-19,420	(10,234)
	<u>(11,676)</u>	<u>-</u>
	<u>\$145,980</u>	<u>\$180,218</u>



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

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**1. GENERAL**

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Canadian Association for Community Living - Clare Branch is a registered charity with a mandate to service the needs of mentally and physically challenged adults in the Clare region of Nova Scotia. This service is provided through the operation of three divisions as follows:

- The Atelier de Clare division provides day programming activities through a shop located in Church Point, Nova Scotia.
- The Maison Jerome division provides accommodation, health care, comforts, and basic needs to individuals.
- The board operations division is responsible for the charitable activities and transfers externally restricted contributions to the program divisions as required.
- The Maison d'Amis division is in the infancy stages of construction and has been added with a mandate to provide a small option home in the Clare area to special need adult individuals.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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(a) Financial reporting framework

The financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

(b) Fund accounting

The Organization follows the deferral method of accounting for contributions, using three funds to record its transactions:

(i) Board Operations Fund

Revenues and expenses relating to unrestricted fundraising, investments held for contingencies and general expenses relating to board governance are recorded in the board operations fund.

(ii) Atelier de Clare Fund

Revenues and expenses related to the operation of a day programming workshop and vocational programming facility are recorded in the Atelier de Clare Fund.

(iii) Maison Jerome Fund

Revenues and expenses related to the operation of a group home for mentally and physically challenged adults are recorded in the Maison Jerome Fund.

(iv) Maison d'Amis Fund

Revenues and expenses related to the operation of a group home for mentally and physically challenged adults are recorded in the Maison d'Amis Fund.

(c) Revenue recognition

Unrestricted contributions and sales of goods are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for depreciable property and equipment are deferred and amortized over the life of the related asset. Investment income on restricted funds is recognized as revenue in the appropriate fund in the year earned.





CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 NOTES TO FINANCIAL STATEMENTS  
 (Unaudited)  
 Year ended March 31, 2020

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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(d) Inventory

Inventory consists of the raw materials used in manufacturing goods plus finished goods. Inventory is valued on the first-in, first-out basis, at the lower of cost and net realizable value. Crafts available for sale have not been costed. Most of the inventory used in their manufacture is donated or salvaged, and related labour has an insignificant paid-dollar value.

(e) Property and equipment

Property and equipment is valued at cost. Donated assets are recorded at estimated fair market value at the time of donation. Depreciation is provided on the declining balance basis method at the following annual rates:

Shop equipment	20%	Storage shed	5%
Engraving equipment	30%	Furnishings	20%
Buildings	5%	Paving	7%
Office equipment	20%	Greenhouse	7%
Generator	8%	Signage	20%
Tractor	30%		

(f) Employee future benefits

The Organization is a member of a multi-employer defined benefit pension plan which is accounted for using the defined contribution plan method of accounting as sufficient information is not available to quantify the portion of the plan for which the Organization is obligated. Under the deferred contribution method, the costs of the plan are recognized based on the contributions required to be made during each period under the terms and conditions of the pension plan. For more information see note 12.

(g) Material uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenue and expenses during the year. Year-end depreciation of property and equipment and collectibility of accounts receivable represent management's best estimates. Actual results could differ from those estimates.

(h) Contributed services

Volunteers contribute 377 hours per year. Due to the difficulty of determining fair value, contributed services are not recognized in the financial statements.

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**3. FINANCIAL INSTRUMENTS**

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The Organization's financial instruments consist of cash, accounts receivable, HST receivable, term deposit, bank indebtedness, accounts payable, government remittances payable, and long-term debt. All financial instruments are initially recognized at fair value and subsequently measured at amortized cost, except for equity investments, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 NOTES TO FINANCIAL STATEMENTS  
 (Unaudited)  
 Year ended March 31, 2020

**3. FINANCIAL INSTRUMENTS (continued)**

When financial assets are determined to be impaired, the carrying amount is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. Such impairments can be reversed if the value subsequently improves.

**4. PROPERTY AND EQUIPMENT**

	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Net 2020</u>	<u>Net 2019</u>
Land - Maison Jerome	\$5,000	\$ -	\$5,000	\$5,000
Land (Maison d'Amis, not available for use)	25,000	-	25,000	\$20,000
Building - Maison Jerome	434,883	293,320	141,563	147,656
Building - Atelier original	266,437	113,900	152,537	126,334
Building - Atelier C. Comeau	180,155	112,510	67,645	71,002
Building soft-costs - Maison d'Amis (not available for use)	115,392	-	115,392	157,348
Storage shed	1,038	917	121	127
Greenhouse	2,630	1,555	1,075	1,195
Furnishings	112,994	86,339	26,655	22,870
Office equipment	42,182	36,000	6,182	6,533
Shop equipment	53,058	49,336	3,722	3,653
Engraving equipment	11,901	11,496	405	580
Generator	5,093	4,019	1,074	1,167
Tractor	5,249	5,242	7	10
Paving	15,160	8,171	6,989	3,700
Signage	2,236	1,206	1,030	1,288
	<u>\$1,278,408</u>	<u>\$724,011</u>	<u>\$554,397</u>	<u>\$568,463</u>

**5. LONG-TERM DEBT**

	<u>2020</u>	<u>2019</u>
Maison d'Amis loan, Housing Nova Scotia	<u>\$20,701</u>	<u>\$ -</u>

So far one advance has been made. The maximum amount of the loan is \$733,000 and repayable over 25 years once fully drawn with monthly blended payments of principal and interest at the provincial cost of funds plus a .25% markup. This loan is secured by the land, buildings, improvements, all of borrower's personal property, and a general security agreement.



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

**6. DEFERRED CAPITAL CONTRIBUTIONS**

	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Net 2020</u>	<u>Net 2019</u>
Contributions - Land	\$25,000	\$ -	\$25,000	\$20,000
Contributions - Building	583,575	258,051	325,524	342,690
Contributions - Equipment	32,245	24,257	7,988	9,986
	<u>\$640,820</u>	<u>\$282,308</u>	<u>\$358,512</u>	<u>\$372,676</u>

**7. INVESTED IN PROPERTY AND EQUIPMENT**

2020 2019

The fund balance invested in property and equipment consists of the following:

Property and equipment, net of accumulated depreciation	\$554,397	\$568,463
Less amounts financed by:		
Current debt related to the purchase of property and equipment	3,323	4,337
Long-term debt related to the purchase of property and equipment	20,701	-
Deferred capital contributions	<u>358,512</u>	<u>372,676</u>
Balance at end of year	<u>\$171,861</u>	<u>\$191,450</u>

**8. INTERNALLY RESTRICTED FUNDS**

2020 2019

The Organization has internally restricted funds as follows:

Maison Jerome, for future capital additions	\$7,850	\$7,850
Board Operations, for future capital needs of Atelier	78,724	38,308
Board Operations, for future capital needs of Maison Jerome	<u>47,602</u>	<u>47,477</u>
	<u>\$134,176</u>	<u>\$93,635</u>

**9. EXTERNALLY RESTRICTED FUNDS**

The Organization has externally restricted funds within Maison Jerome as a replacement reserve fund, in accordance with their agreement with the Department of Community Services.

**10. BANK INDEBTEDNESS**

The Organization has a line of credit with the Caisse Populaire de Clare to a maximum borrowing limit of \$15,000 to finance property and equipment additions. The credit facility bears interest at 4.75%.





CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 NOTES TO FINANCIAL STATEMENTS  
 (Unaudited)  
 Year ended March 31, 2020

#### 11. ECONOMIC DEPENDENCE

The Organization is economically dependent on government funding to be able to provide its programs and services.

#### 12. EMPLOYEE FUTURE BENEFITS

A vote was held in March 2019 where members of the former DirectionNS Defined Benefit Pension Plan voted to join the Public Service Superannuation Plan (PSSP). This organization was a member of this predecessor multi-employer plan.

Since January 31, 2020, the Organization has been a participant in a multi-employer defined benefit pension plan, the PSSP, managed by the Nova Scotia Pension Services Corporation and coordinated for DirectionNS Council (PSSP) members by the DirectionNS Council for Vocational Services Society. Members are required to contribute 8.4% of their annual earnings up to the YMPE, plus 10.9% of their annual earnings in excess of the YMPE.

The Public Service Superannuation Plan (PSSP) is a registered defined benefit pension plan that offers PSSP members a lifetime pension benefit when they retire. The PSSP provides retirement benefits to individuals who work in a Nova Scotia government department, as well as a certain other government or government funded organizations. It is one of the largest public-sector pension plans in the province.

As per the annual report for the year ended March 31, 2020, which included an external auditors report, the plan had Net Assets available for benefits of \$6.403 billion and plan liabilities of \$7.007 billion, leaving Unfunded Liabilities of \$0.604 billion, and a Funded Ratio of 91.4% on a fair market value basis. This as compared to the December 31, 2019 date in which a 2020 Funded Health review was required by legislation. This review showed a 98.5% Funded Ratio at that time. The decline is attributable to the Covid-19 pandemic and in response to the professional requirement for actuaries to use a substantial reduction in the discount rate applied to the plan's liabilities.

#### 13. COMMITMENTS

The Organization is committed to two operating leases on land where their Atelier building sits. These leases are nominal amounts of \$1 per year, and will expire in 2028 and 2029. The fair value of the annual lease of this land is not readily determinable and therefore management has chosen not to present the leases at their fair value.

14. DEFERRED REVENUE	2020	Additions	Distributions	2019
Cosman estate funds	\$3,702	\$6,000	\$6,403	\$4,105
Other grants	27,171	54,512	55,614	28,273
	<u>\$30,873</u>	<u>\$60,512</u>	<u>\$62,017</u>	<u>\$32,378</u>





CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 NOTES TO FINANCIAL STATEMENTS  
 (Unaudited)  
 Year ended March 31, 2020

15. INTERDIVISIONAL TRANSACTIONS	2020	2019
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Canadian Association for Community Living - Clare Branch has separate divisions, which separately prepares financial statements, as described below:

CACL - the legal entity encompassing all divisions

Atelier de Clare - a division providing day programming to special needs clients

Maison Jerome - a division providing assisted accommodation for special needs clients

Maison d'Amis - a division in the infancy stages of construction of a small option home

During the year CACL had the following interdivisional transactions:

Transactions between Atelier and Maison Jerome:

Monthly per diem billings to Maison Jerome for day programming of its residents	\$7,920	\$18,720
Management staff and bookkeeping services are shared between the divisions, however these are funded entirely by Maison Jerome	\$48,000	\$43,600
Grounds maintenance services rendered to Maison Jerome	\$1,030	\$665
Grounds maintenance services rendered to Maison d'Amis	\$114	\$ -

Transactions between divisions

Atelier de Clare loan from CACL - Board Operations, outstanding	\$ -	\$8,400
Atelier de Clare loan to Maison d'Amis outstanding at year end	\$1,154	\$1,379

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the divisions, in accordance with the government funding agency.

16. IMPAIRMENT OF ASSET
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During the year, the Maison d'Amis home, that was to be substantially renovated, was abandoned and contracted to be removed in favour of building a new Small Option home. As such an impairment has been recorded to this building, leaving the fair market value of the land, well, and associated architectural and design, of the new project.

Accordingly, the related Deferred capital contributions, in relation to this building impairment, have been recorded as revenue.

17. SUBSEQUENT EVENT
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Subsequent to year end, an agreement was signed to build a Small Option home for a total cost of \$798,031 including HST. Financing has been approved through Housing Nova Scotia, and there is commitment from the Nova Scotia Department of Community Services for the amounts not eligible for financing.



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
NOTES TO FINANCIAL STATEMENTS

(Unaudited)

Year ended March 31, 2020

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**18. COVID-19**

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On March 18, the province required that the day program, Atelier de Clare, be closed due to the global pandemic. Since then, the day program has been closed to the public, operating in part remotely, with daily calls and video chats with the program participants as well as some staff operating from the centre while respecting government regulations to ensure safety. The core funding for both the residential and day programs has been maintained, thus allowing staff to continue working at full pay. The organization has had to employ some extra staffing at the residential program due to the closure of the day program. So far, the government has committed to covering this additional expense. While there has been some small loss of revenue due to the closure of the social enterprises, there has been offsetting benefits from government programs, and as such, the organization does not expect any losses overall, due to the pandemic.





Jennifer White, CPA, CA  
 Andrew Perkins, CPA, CA  
 Robbie Fuller, PBA

## INDEPENDENT PRACTITIONER'S REVIEW REPORT

### To the Board of Directors:

We have reviewed the accompanying consolidated financial statements of the Canadian Association for Community Living as at March 31, 2020, and the statements of operations, changes in net assets and cash flow for the year then ended and a summary of significant accounting policies and other explanatory information.

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

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

### *Practitioner's Responsibility*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not fairly, in all material respects, represent the financial position of Canadian Association for Community Living as at March 31, 2020.

Yarmouth, Nova Scotia  
 July 24, 2020

*White Perkins Associates*  
 Chartered Professional Accountants

The Jackson Building, 230 Main Street, Yarmouth, Nova Scotia B5A 1C9



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2020  
 (Unaudited)

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$146,201	\$144,847
Accounts receivable	87,821	66,344
HST receivable	4,460	4,655
Inventory	2,352	3,361
Prepaid expenses	6,246	6,065
	247,080	225,272
TERM DEPOSIT, Caisse Populaire, due 2019, at 1.7% per annum	-	52,076
PROPERTY AND EQUIPMENT (note 4)	554,397	568,463
	<u>\$801,477</u>	<u>\$845,811</u>
	2020	2019
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Bank indebtedness (note 10)	\$3,323	\$4,337
Accounts payable and accrued liabilities	76,386	56,462
Government remittances payable	16,350	16,006
Deferred revenue (note 14)	30,873	32,378
	126,932	109,183
LONG-TERM DEBT (note 5)	20,701	-
DEFERRED CAPITAL CONTRIBUTIONS (note 6)	358,512	372,676
<b>Total liabilities</b>	506,145	481,859
<b>NET ASSETS</b>		
Invested in property and equipment (note 7)	171,861	191,450
Internally restricted (note 8)	134,176	93,635
Externally restricted (note 9)	15,600	15,600
Unrestricted	(26,305)	63,267
	295,332	363,952
	<u>\$801,477</u>	<u>\$845,811</u>

Economic dependence (note 11)  
 Employee future benefits (note 12)  
 Commitments (note 13)  
 Subsequent event (note 17)  
 Covid-19 (note 18)



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 STATEMENT OF OPERATIONS  
 (Unaudited)  
 Year ended March 31, 2020

	Board Operations	Atelier de Clare	Maison Jerome	Maison d'Amis	Total 2020	Total 2019
<b>REVENUE</b>						
Provincial grants	\$ -	\$362,734	\$692,740	\$ -	\$1,055,474	\$1,039,832
Federal wage grants	-	6,875	-	-	6,875	6,713
Community wellness grant	-	9,762	-	-	9,762	9,057
Gross profit on sales	-	29,620	-	-	29,620	14,840
Fundraising and donations	11,204	3,046	3,356	-	17,606	39,344
Other revenue	-	-	725	-	725	1,328
Interest	513	-	-	-	513	818
Amortization of deferred capital contributions	-	11,044	1,753	-	12,797	11,028
Impairment of deferred capital contribution (note 16)	-	-	-	99,148	99,148	-
	11,717	423,081	698,574	99,148	1,232,520	1,122,960
<b>EXPENSES</b>						
Wages and benefits	-	270,943	604,714	-	875,657	805,467
Advertising	-	4,614	1,323	-	5,937	6,136
Electricity	-	2,841	12,494	-	15,335	15,326
Heat	-	4,135	-	-	4,135	4,450
Food	-	-	34,214	-	34,214	34,862
Loss on disposition of equipment	-	-	-	-	-	868
Insurance	-	4,813	5,807	-	10,620	9,790
Licenses, dues and fees	31	3,310	-	-	3,341	4,090
Interest and bank charges	-	1,479	500	-	1,979	1,482
Supplies	-	5,956	7,701	-	13,657	15,295
Day programming fees	-	-	8,060	-	8,060	18,707
Medical and special needs	-	-	3,919	-	3,919	5,537
Fundraising expenses	851	-	-	-	851	1,261
Office supplies	-	3,852	2,720	-	6,572	6,811
Miscellaneous	-	72	-	-	72	180
Municipal services and taxes	-	-	3,403	-	3,403	3,379
Participant stipends	-	52,104	-	-	52,104	44,004
Professional fees and contract services	-	9,567	18,738	-	28,305	29,385
Education and activity supplies	-	42,803	19,142	-	61,945	33,555
Repairs and maintenance	-	3,759	11,502	-	15,261	19,430
Telecommunications	-	1,580	4,020	-	5,600	5,120
Training	-	254	-	-	254	18,269
Travel and meetings	-	5,718	6,512	-	12,230	11,855
Depreciation of property and equipment	-	16,282	10,583	-	26,865	23,701
Impairment of assets (note 16)	-	-	-	110,824	110,824	-
	882	434,082	755,352	110,824	1,301,140	1,118,960
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$10,835</b>	<b>(\$11,001)</b>	<b>(\$56,778)</b>	<b>(\$11,676)</b>	<b>(\$68,620)</b>	<b>\$4,000</b>



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
STATEMENT OF CHANGES IN NET ASSETS

(Unaudited)

Year ended March 31, 2020

	Invested in Property and Equipment	Externally Restricted	Internally Restricted	Unrestricted	2020	2019
Net assets at beginning of year	\$191,450	\$15,600	\$93,635	\$63,267	\$363,952	\$359,952
Current surplus	(6,576)	-	-	(62,044)	(68,620)	4,000
Interfund transfers	(\$13,013)	-	40,541	(27,528)	-	-
Balance at end of year	\$171,861	\$15,600	\$134,176	(\$26,305)	\$295,332	\$363,952



CANADIAN ASSOCIATION FOR COMMUNITY LIVING - CLARE BRANCH  
 STATEMENT OF CASH FLOW  
 (Unaudited)  
 Year ended March 31, 2020

	2020	2019
<b>CASH PROVIDED BY (USED FOR):</b>		
<b>OPERATIONS</b>		
Shortfall - Expenses in excess of revenue	(\$68,620)	\$4,000
Add back items which do not involve the use of cash		
Depreciation of property and equipment	26,865	23,701
Impairment revenue	(99,148)	-
Impairment of assets	110,824	-
Amortization of deferred capital contributions	(12,797)	(11,028)
Loss on disposition of property and equipment	-	868
	(42,876)	17,541
Changes in non-cash operating working capital		
Accounts receivable	(21,477)	(61,038)
HST receivable	195	(2,113)
Inventory	1,009	2,518
Prepaid expenses	(181)	(1,508)
Accounts payable and accrued liabilities	19,924	11,631
Government remittances payable	344	(6,029)
Deferred revenue	(1,505)	15,140
	(44,567)	(23,858)
<b>INVESTING ACTIVITIES</b>		
Proceeds from sale of property and equipment	140	-
Increase in investments	52,076	(871)
Purchase of property and equipment	(123,763)	(281,287)
	(71,547)	(282,158)
<b>FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	20,701	-
Payments on long-term debt	-	(3,453)
Additions to deferred capital contributions	97,781	231,621
	118,482	228,168
<b>Increase (decrease) in cash flow</b>	<b>2,368</b>	<b>(77,848)</b>
Cash position at beginning of year	140,510	218,358
<b>CASH POSITION AT END OF YEAR</b>	<b>\$142,878</b>	<b>\$140,510</b>
Cash position consists of:		
Cash	\$146,201	\$144,847
Bank indebtedness	3,323	4,337
	<b>\$142,878</b>	<b>\$140,510</b>



## Board Calendar & Meeting Frequency

When they begin their position, Directors will be emailed a link to the board calendar on Google Calendar that shows the important board dates/meetings/events for the year.

Regular Board meetings are held in person and/or over Zoom 9 times per year, always on the last Monday of every month at 6:30 pm. There are regular board meetings September, October, November, January, February, March, April, May and June. The meeting packages are set out the week before the board meeting.

The AGM is held in July.

There are no meetings in December and August.

Executive Committee meetings are held over Zoom the Monday two weeks before the board meeting.

Board members may also be asked to meet for board development/training.