

# ANNUAL REPORT



Family  
Councils  
Ontario

# 2023 // 2024

**EMPOWERING FAMILIES,  
ENHANCING CARE**



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CATHLEEN EDWARDS, EDUCATION MANAGER

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# ABOUT FAMILY COUNCILS ONTARIO

Family Councils Ontario (FCO) works with long-term care home residents' families, Family Councils, and home staff across Ontario to enable them to cultivate positive relationships, build effective Family Councils, and improve the long-term care experience. Our mission is to lead and support families in improving the quality of life in long-term care. Through working with families, long-term care home staff, and sector partners, we strive to create a safe, vibrant, inclusive, and respected long-term care system.

For more information visit [FCO.NGO](https://www.fco.ngo)

# A LETTER FROM OUR EXECUTIVE DIRECTOR

This year has marked significant strides in the implementation of our strategic plan, with a strong focus on expanding partnerships and enhancing our reach. We have worked diligently to develop connections with key partners in the long-term care sector, including two major operator chains: Extendicare and Sienna Senior Living. These organizations play a crucial role in Ontario's LTC system, and our partnerships with them help ensure that families and Family Councils are well-supported across various care settings. By building these connections, FCO continues to champion the importance of family engagement and inclusive care within LTC homes across Ontario.

In 2023-24, we also had the opportunity to attend major sector conferences, such as those hosted by the Ontario Long Term Care Association and AdvantAge Ontario. These gatherings allowed us to engage directly with LTC home staff and leaders who understand the vital role Family Councils play in their homes. These advocates are instrumental in promoting family-centered approaches within their organizations, and we are grateful to have connected with so many champions of Family Councils. Through our partnerships and ongoing dialogues, we continue to strengthen our relationships with the Ministry of Long-Term Care, particularly with the operations and policy divisions, who are key to implementing change.

Thanks to our expanding network of partners and collaborators, we've been able to coordinate and host numerous webinars throughout the year, creating spaces to share valuable knowledge and resources. Notably, our Annual FCO Summits in June and November have become vital touchpoints for LTC stakeholders to discuss challenges, celebrate successes, and collaborate on the future of Family Councils.

We've also deepened our involvement in research and stakeholder projects to help shape an LTC system that reflects and meets

the needs of caregivers. One highlight has been our active participation in the Equity, Diversity, and Inclusion in LTC initiative with the Ontario Centres for Learning, Research, and Innovation in Long-Term Care. This initiative, guided by the EDI Advisory Committee and an EDI in LTC Community of Practice, brings together LTC home representatives, researchers, and sector partners for ongoing dialogue and resource sharing. The initiative aims to build workforce capacity and foster person-centered care through resources that support diversity and inclusion among residents, families, and LTC staff.

The Ontario CLRI has made significant strides with resources such as the EDI Toolkit, a series of eLearning modules, posters, and the widely used Diversity and Inclusion Calendar. This calendar, which includes cultural, religious, and health-related days of significance, has become a "go-to resource" for many in the LTC sector, helping them recognize days that may hold special meaning for residents, families, and staff. We are proud to be a part of this initiative, guided by a shared commitment to creating safe, affirming, and inclusive environments for all.

Finally, I want to close with deep gratitude and appreciation for the FCO team. Their resilience, creativity, and dedication to supporting Family Councils and caregivers across Ontario are what make all of this possible. Each member brings their passion and expertise to the table, allowing us to not only meet the demands of today but also to build a more supportive and inclusive future for all involved in long-term care.



**Sam Peck**

Family Councils Ontario,  
Executive Director

# A LETTER FROM OUR BOARD CHAIR

Over the past year, Family Councils Ontario has solidified its role as an essential long-term care system partner. I am proud of our consistent efforts to elevate the quality of life and experiences of residents, caregivers, and staff within long-term care. As both an administrator with Durham Christian Homes and FCO Board Chair, I see each day the profound importance of FCO's contributions across the sector. With their commitment to a clear mission, the FCO team skillfully balances established priorities with the pressing issues that arise in this evolving landscape, showing time and again that they can adapt to address emerging needs without compromising our strategic direction.

FCO's involvement in research and systems-level initiatives is invaluable in shaping sector-wide standards. By participating in projects that address systemic challenges, our team contributes evidence-based insights that enhance the quality of care and support available to Ontario families. These initiatives, whether focused on diversity, inclusion, or policy development, allow us to play a key role in championing changes that positively impact everyone involved in long-term care. Through collaboration with partners, we continue to drive forward innovative solutions that influence best practices across the sector.

The creativity and resilience of the FCO team are among our greatest strengths, and I am continually grateful for their ability to respond dynamically to emerging needs while staying true to our strategic objectives. This adaptability, paired with an unwavering focus on our mission, empowers FCO to serve Family Councils in ways that are both proactive and agile. Supporting

councils across Ontario requires this balance of dedication and innovation, and I'm inspired by our team's commitment to the families they serve.

A critical part of Family Councils Ontario's mission is continually expanding our team's knowledge to better meet the diverse needs of those in long-term care. This year, we've emphasized professional development in areas like conflict resolution, so our team can be a resource for councils navigating sensitive issues within their homes. By strengthening our expertise in communication and mediation, we're equipping ourselves to help families and staff address concerns constructively and build stronger, more supportive relationships. As our sector evolves, we are committed to learning and growing, ensuring that we serve Family Councils with the compassion, knowledge, and skill that they—and those they advocate for—truly deserve.

To our dedicated Family Council members, sector partners, and Ministry colleagues—thank you for your steadfast support. Together, we are building a future for long-term care that respects and uplifts everyone involved. It's a privilege to be part of an organization that is so deeply committed to positive change, and I look forward to the continued impact of our work.



**Kathryn Pilkington**

Family Councils Ontario,  
Board Chair

## Trends in the LTC Caregiver Experience

1/5

One in five seniors over the age of 80+ have complex care needs that require long-term care.



3/4

Nearly 3 in 4 LTC caregivers worry they cannot handle all of their caregiving duties.

39  
HOURS

Distressed caregivers report 39 hours per week on care, more than double those who are not distressed.

\*\*The statistics above have been adapted from [oltca.com/about-long-term-care/the-data](http://oltca.com/about-long-term-care/the-data)

**FAMILY COUNCILS ONTARIO** is deeply committed to supporting the dedicated but often overburdened caregivers in long-term care homes. We understand the immense challenges caregivers face and the vital role they play in the well-being of their loved ones. Through equipping and educating Family Councils, we strive to empower these caregivers.

## How is FCO working to support and empower caregivers?

FCO produced and distributed 30 LTC resources to build knowledge and awareness among council members and LTC Home staff

30



66 Caregivers attended our 2023 online June Summit

66

Our staff conducted 849 consultations via phone, email and Zoom with family council members and long-term care staff.

849

# STAFF UPDATES

Our team at Family Councils Ontario is the heart of our work, bringing dedication, creativity, and expertise to everything we do. This year, we've grown, learned, and adapted to better serve Family Councils and the long-term care community. From building new resources to supporting councils through challenges, our staff continue to make a meaningful impact. Here, we're excited to share updates and highlights from the incredible individuals behind our programs and initiatives.



## **Natacha Dupuis**

Outreach Manager

### **Administrator Forum Pilot**

This year, I piloted the Administrator Forum in partnership with Extendicare homes, and it was very well-received by the staff. I conducted four sessions with five to ten administrators and support staff, and the feedback was overwhelmingly positive. The forum provided a valuable space for administrators to connect, share experiences, and discuss strategies for engaging and supporting Family Councils in long-term care homes. The success of this pilot has laid the groundwork for future initiatives.

### **Coaching Program for Family Councils**

In addition to the Administrator Forum, I started a coaching program for Family Councils across Ontario. This program focuses on conflict resolution and how to establish a council. Each month, I attend Family Council meetings, offering guidance and support to help councils navigate challenges, resolve conflicts, and build strong, successful groups.

### **Conflict Resolution Course**

To enhance my ability to support Family Councils, I completed a comprehensive Conflict Resolution course. This training has equipped me with new skills in mediation and fostering positive communication, which I now apply in my work with councils. As a result, I'm able to provide more effective guidance when councils face disagreements, helping them build stronger, more cohesive groups.

### **Looking Ahead**

In 2024-25, I'm excited to be launching two new initiatives. First, the Monthly Ontario Council will bring Family Councils from across the province together to support one another, share experiences, and learn from each other. This will also be a great opportunity for homes to form new councils and strengthen the Family Council network across Ontario.

Additionally, I'll be expanding the Administrator Forum, giving more administrators the chance to connect, ask questions, and share best practices around Family Councils. These sessions will continue to provide a space for administrators to support each other and enhance their engagement with councils.



## **Liane Pelissier**

Client Services Manager

They say time goes by fast! I can hardly believe that I am coming up on my 3rd year with FCO, and what a year it's been! We've seen some great accomplishments, seen our share of struggles, accompanied by moments of pride, laughter and even some tears.

It was a busy year of consultations and presentations with Family Councils and home staff reaching out for support on implementing a Family Council in the home or helping out a newly formed council. Our most sought-after presentation was Why Family Councils Matter, which highlighted the importance of having an effective FC and how to achieve that. Our team gave 50 presentations to home councils and home staff throughout the province.

## **Conflict Resolution**

We also encountered homes that struggled in working collaboratively with their FC. Offering conflict resolution has been pivotal in helping re-build these relationships and working towards collaboration to promote positive change. I am proud to say that I, along with my colleague Natasha, took a conflict resolution course, so that we can better support those homes in need. We have seen some great outcomes as a result of our recommendations and guidance in best practices to the homes we supported and providing them with tools and resources to work through any future conflicts.

## **Collaborations**

We've had the pleasure of collaborating with some great sector partners. Cathleen and I continue to support the CLRI Collaborative Project Palliative Care Series for Families and Caregivers. By facilitating breakout rooms, participants are offered an opportunity to share experiences and emotions based on the topic discussed during the presentation.

Sam and I were honored to participate in a podcast for Deborah Bakti, from Think Breakthrough. We chatted about navigating through the move-in process in Long-Term Care as well as how to foster effective family councils.

The Community of Practice Group of Social Workers (SWs) and Social Services Workers (SSWs), that we partner with through CLRI, has grown by leaps and bounds. It's a great platform for SWs and SSWs to share best practices, obtain information and bring home specific problems to the table to problem solve with others and gather possible solutions. The CLRI created a hub for the CoP group which I help moderate. Another great space for information gathering and sharing.

## **Partnerships and Conferences**

We connected with a new innovator in Daniel Clark from Elderado. Daniel has contributed to our Navigation Guide, and promoted FCO's work on his website as well as shot some videos with Cathleen being the star of the show for FCO!

One of my proudest moments this year would be a presentation that I did for the Reseau Francophone des Conseil de Familles Ontario. I developed a presentation on my personal experiences on working in Long-Term Care, being the main caregiver for my dad and grandmother who both lived in LTC as well as

my role as Council Assistant in the home that I worked in. It was enlightening to reflect on my life working in LTC and weaving through the emotional journey of being a caregiver to a loved one in LTC. I presented it in French! A little out of my comfort zone but very rewarding.

FCO was present at many conferences held in 2024. I was honored to be part of the Walk with Me conference in Ottawa and the upcoming This is Long Term Care conference in Toronto this fall.

## New in 2024-25: Making the Move to Long-Term Care

Our all-time greatest accomplishment is the launch of our Navigation Guide, Making the Move to Long-Term Care. This is a project that has been two-and-a-half years in the making, and we couldn't be prouder. Our goal was to create a "one-stop-shop" type of resource where caregivers can find everything they need to know when it comes to making a decision on LTC, finding a home, applying and what to expect after move-in. We've accomplished that and then some!

It took a village to put this guide together. We are grateful for the feedback and input received from caregivers, council members and home staff during our focus groups. Specific information was received from subject matter experts, and we are thankful for their contribution. The guide really came to life with the help of our amazing team. Cathleen, my co-pilot on this project, thank you for your creative writing, your knowledge and educational skills. Sam, you had the most genius idea when you suggested this project. Thank you for your ongoing support, ideas and contributions. Taeyeoung, thank you for keeping us on track and dedicated to our deadlines. I look forward

to further working with you on the French edition. And last but not least, Ioan, the newest member of our team, thank you, thank you, for putting life into the pages. Your graphic designs and edits are par to none and with such a short timeline. I am beyond grateful. We are excited for the launch happening October 17th via webinar hosted by the Ontario Caregiver Organization.

## Looking Ahead

I am excited to be part of another great project and initiative with Innoweave. This company assists organizations assess their efforts, in a structured and data-driven way, to develop answers when it comes to looking at the impact we want to achieve and how to achieve it. This will be exciting work that will enhance our strategic plan.

Part II of our Navigation Guide will be underway in 2025 which will be a tool designed for home staff and offer information on how to enhance and improve their move-in processes for caregivers and residents.

Our existing guide will also be translated into French, and I am eager to share this with the francophone community.

With new homes opening in the province, I look forward to helping families and home staff in implementing a Family Council.

Next year will offer new and exciting opportunities to share and brag about our navigation guide at the OLTCOA and Advantage Ontario conferences.

It is no secret that I am passionate about Long-Term care, and I am so grateful for FCO and having the opportunity to make a difference and promote positive change in LTC.



# Cathleen Edwards

Education Manager

As the leaves on the trees start to change and I adjust to my back-to-school routine with my daughter I am delighted for the opportunity to pause and reflect on the exciting work I've accomplished over the last year in my role as the Education Manager at Family Councils Ontario.

In 2023 we launched Family Councils 360, our needs assessment survey to help us understand the status and hear from Councils across the province. I'm delighted to share we had a strong response to the survey with 364 respondents, an increase of over 131 surveys! Some exciting results include recognition of advocacy and communication between families and home leadership as the key role a Family Council plays within Long-term Care. When asked about the top issue facing the sector, participants agreed that staffing shortages as the most prominent issue. After sharing what I learned with the FCO team we will use this information to adapt our programs and services to meet the needs of Councils and Staff.

I've also had the pleasure of supporting Liane in the transition guide project. With the support of some amazing placement students in Social Work from Toronto Metropolitan University completing their placements with FCO, we conducted a survey and a series of 5 Focus Groups to gather insight on the current experiences of staff and caregivers when it came to move in day for a resident in Long-term Care. Using Nvivo, we identified key themes and topics to guide the content of the resource. I had the pleasure of presenting an interactive session with Liane and Tiffany Fearon our past Policy Manager at the Walk with Me Conference held in Ottawa in May. With additional feedback and input we finalized the content and started working

on writing the guide and collaborating with subject matter experts to ensure the most accurate information was presented in the resource. I am delighted to see the resource coming to fruition with the support of Ioan our communications Manager and guidance of Sam Peck. I am looking forward to our official "launch" of the guide on October 17th, 2024, where Sam, Liane and I will be presenting the resource at a Webinar hosted by the Ontario Caregiver Organization.

## Looking Ahead

I am also excited to launch two online communities in 2024. The first online community will provide Councils the opportunity to network and connect, share resources and provide support in solving issues within their own Council. I am delighted that Family Councils Ontario can pilot this initiative through a grant received through the JP Bickell Foundation. I am also excited to see the launch of an online community of support in partnership with the team at the Ontario Centers for Learning Research and Innovation at Bruyere who partner with FCO through the Collaborative Project Palliative Care Series for Families & Caregivers. Liane and I already support the project's monthly educational series supporting additional interactions between participants in small discussion groups. This pilot project will extend the opportunity for program participants to provide peer support as they continue their journey learning about Palliative Care.

Dr. Seuss provided some sage wisdom stating that "You have brains in your head. You have feet in your shoes. You can steer yourself in any direction you choose." It is my hope over the next year to continue to create resources for Staff and Councils to help guide them in working towards their goals and playing an active role in improving the quality of life in their Long-term Care Community.



# Taeyeoung Jung

Events Manager

This past year, we have successfully delivered our annual multi-day conference in June, multiple series of collaborations with partner organizations, our annual innovation summit in November and seasonal updates with the Ministry of Long-Term Care. We made sure to respond to all the needs of our sector by providing numerous French webinars and info sessions, in collaboration with the Réseau Francophone des Conseils de Famille Ontario. The theme for this year's conference was *It Starts with Us: Family Councils as Changemakers* and we were able to bring numerous topics that centered around the different and important role of Family Councils in long-term care homes, and how they can advocate for culture and systemic change in the sector. Furthermore, we held our November innovation summit on *Engagement and Empowerment*, giving tools to family councils in connecting with their families and residents in long-term care homes.

In terms of registration, we had a total of 96 people for the June conference, 103 for the November summit and we have on average around 50 people for our webinars. Considering we hold around 2 events per month, excluding the conference and the summit, we are consistently serving an important amount of people in this sector. Our audience includes

family councils, resident's families and staff from other organizations related to long-term care. This past year, we have successfully developed an on-going partnership with organizations such as CARP (Ottawa Chapter), Dying with Dignity (Canada) and RFCFO to bring a series of events to our audience.

## Looking Ahead

As for next year, we will keep assessing the needs and demands of the sector and continue to bring events on topics that our audience wants to know about. 2025 also marks the 10-year anniversary of Family Councils Ontario as an independent charitable organization. Therefore, we are planning on hosting a hybrid conference in Ottawa for family council's week in June. The general theme will be *Connecting Through Care*, and we will feature topics and sessions on a variety of subjects that are currently relevant in our sector and invite experts to lead these discussions. It will be an enriching way to create strong relationships with family councils, families and long-term care staff in person and we hope this will continue to establish Family Councils Ontario as a trustable and leading organization in long-term care.



# Ioan Williams

Communications and  
Fundraising Manager

It's been a whirlwind in my first three months at FCO. In this short time, I've had the opportunity to put my diverse skill set to good use across a range of exciting projects. We've developed new printed materials for conferences, expanded our web content for both social media and our website, and laid the foundation for many future initiatives that will continue to drive our mission forward. It's been a fast-paced, rewarding experience, and I couldn't be more excited about what's to come.

## Our Talented Team

Working with such a knowledgeable and supportive team has been an incredible experience. Each of my colleagues brings deep expertise in long-term care, and their dedication to their work is inspiring. Whether it's brainstorming new ideas or tackling challenges, I always feel like I have a team that has my back, and that level of support is invaluable.

## Our Incredible Partners

I've also had the pleasure of meeting many of our partner organizations in person, particularly during the This is Long-Term Care event. One of the highlights has been collaborating with Daniel from Elderado, whose commitment to creating impactful content has made a real difference in our work. I'm truly grateful for the effort he has put into helping us reach and support families and councils in new ways.

## The Navigation Guide

One of the key projects I've been involved in is the Navigation Guide. This guide served as my introduction to the complexities of

long-term care and has been an invaluable resource for both myself and others. It's a comprehensive tool that helps families and caregivers understand what they need to know when entering long-term care. I'm proud to have been part of its creation, and since it's a living document, we'll continue to refine and improve it as we go, ensuring it remains a vital resource for those who need it.

## Looking Ahead

Looking ahead, I'm thrilled about the projects on the horizon that will elevate our team's productivity and strengthen our connection with the long-term care community. One of the most impactful initiatives will be the development of a new website. With improved functionality and streamlined access to resources, this site will enhance our communications and make it easier for families, councils, and care providers to access valuable information quickly. I'm also working on a robust donations platform and developing new fundraising strategies aimed at increasing our capacity to create and distribute educational resources. By building a sustainable stream of support, we'll be able to invest more fully in the development of tools, guides, and training that empower families and councils across Ontario.

As we prepare for our 10-Year milestone hybrid event in 2025, I'm excited to explore innovative ways to integrate technology and enhance the experience for attendees, both in person and virtually. From interactive online sessions to new possibilities in event accessibility, we're focused on making this celebration meaningful and memorable. These upcoming initiatives are more than just projects; they're essential steps in furthering our mission to support and educate our long-term care community.

# FINANCIAL REPORTS

**FAMILY COUNCILS OF ONTARIO**  
**Financial Statements**  
**Year Ended March 31, 2024**

**FAMILY COUNCILS OF ONTARIO**  
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**Year Ended March 31, 2024**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Family Councils of Ontario

### *Qualified Opinion*

We have audited the financial statements of Family Councils of Ontario (the organization), which comprise the statement of financial position as at March 31, 2024, and the statements of changes in fund balances, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

### *Basis for Qualified Opinion*

In common with many not-for-profit organizations, the organization derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2024, current assets and net assets as at March 31, 2024. Our audit opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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.

(continues)

Independent Auditor's Report to the Members of Family Councils of Ontario *(continued)*

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Toronto, Ontario

May 30, 2024

*Raskin and Associates*

Chartered Professional Accountants  
Licensed Public Accountants

**FAMILY COUNCILS OF ONTARIO**  
**Statement of Financial Position**  
**March 31, 2024**

|                                      | 2024              | 2023              |
|--------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                        |                   |                   |
| <b>CURRENT</b>                       |                   |                   |
| Cash and short term deposits         | \$ 156,320        | \$ 158,521        |
| Harmonized sales tax recoverable     | 3,097             | 2,463             |
| Prepaid expenses                     | 7,304             | 2,216             |
|                                      | <u>\$ 166,721</u> | <u>\$ 163,200</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                   |                   |
| <b>CURRENT</b>                       |                   |                   |
| Accounts payable and accrued charges | \$ 31,776         | \$ 51,158         |
| Payroll source deduction payable     | 17,825            | 15,791            |
|                                      | 49,601            | 66,949            |
| <b>FUND BALANCES</b>                 | <u>117,120</u>    | <u>96,251</u>     |
|                                      | <u>\$ 166,721</u> | <u>\$ 163,200</u> |

DocuSigned by:  
**ON BEHALF OF THE BOARD**

*Linda Strome*

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Director

DocuSigned by:

*[Signature]*

66C18C02368C496

Director

**FAMILY COUNCILS OF ONTARIO**  
**Statement of Changes in Fund Balances**  
**Year Ended March 31, 2024**

|                                  | 2023<br>Balance  | Excess of<br>receipts over<br>operating<br>expenses | 2024<br>Balance   |
|----------------------------------|------------------|---|-------------------|
| General fund                     | \$ 58,278        | \$ 8,521  | <b>\$ 66,799</b>  |
| ARAH Restricted Fund             | 24,598           | (24,598)  | -                 |
| New Horizons Restricted Fund     | 13,375           | -   | <b>13,375</b>     |
| United Way Grant fund            | -                | 29,946  | <b>29,946</b>     |
| Caregiver Support Community fund | -                | 7,000   | <b>7,000</b>      |
|                                  | <b>\$ 96,251</b> | <b>\$ 20,869</b>                                    | <b>\$ 117,120</b> |

|                              | 2022<br>Balance   | Excess of<br>receipts over<br>operating<br>expenses | 2023<br>Balance  |
|------------------------------|-------------------|---|------------------|
| General fund                 | \$ 50,026         | \$ 8,252  | \$ 58,278        |
| ARAH Restricted Fund         | 39,708            | (15,110)  | 24,598           |
| New Horizons Restricted Fund | 16,109            | (2,734)   | 13,375           |
|                              | <b>\$ 105,843</b> | <b>\$ (9,592)</b>                                   | <b>\$ 96,251</b> |

The accompanying notes form an integral part of these financial statements.

**FAMILY COUNCILS OF ONTARIO**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2024**

|  | General fund<br>2024 | Special fund<br>2024 | MOH<br>2024    | Family<br>Councils of<br>Ontario<br>2024 | Family<br>Councils of<br>Ontario<br>2023 |
|--|----------------------|----------------------|----------------|--|--|
| <b>RECEIPTS</b>  |                      |                      |                |  |  |
| Ontario Ministry of Long-Term Care                                 | \$ -                 | \$ -                 | \$ 672,483     | \$ 672,483                               | \$ 672,483                               |
| Donations  | 3,619                | -                    | -              | 3,619                                    | 6,710                                    |
| Miscellaneous income   | 7,259                | -                    | -              | 7,259                                    | 2,961                                    |
| Special project  | -                    | 57,000               | -              | 57,000                                   | 12,220                                   |
|  | <b>10,878</b>        | <b>57,000</b>        | <b>672,483</b> | <b>740,361</b>                           | <b>694,374</b>                           |
| <b>OPERATING EXPENSES</b>  |                      |                      |                |  |  |
| Salaries and wages   | 2,224                | 12,975               | 557,487        | 572,686                                  | 592,777                                  |
| Program expenses   | -                    | 31,677               | 36,513         | 68,190                                   | 19,697                                   |
| Professional fees  | -                    | -                    | 31,237         | 31,237                                   | 32,040                                   |
| Meetings and conventions   | -                    | -                    | 19,618         | 19,618                                   | 20,519                                   |
| Office and general   | -                    | -                    | 16,109         | 16,109                                   | 18,822                                   |
| Telephone  | -                    | -                    | 4,305          | 4,305                                    | 4,509                                    |
| Insurance  | -                    | -                    | 2,727          | 2,727                                    | 2,625                                    |
| Occupancy Costs  | -                    | -                    | 2,311          | 2,311                                    | 2,205                                    |
| Bank charges   | 133                  | -                    | 1,332          | 1,465                                    | 1,551                                    |
| Advertising and promotion  | -                    | -                    | 844            | 844                                      | 4,336                                    |
| E-Learning Development   | -                    | -                    | -              | -  | 4,885                                    |
|  | <b>2,357</b>         | <b>44,652</b>        | <b>672,483</b> | <b>719,492</b>                           | <b>703,966</b>                           |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS OVER<br/>OPERATING EXPENSES</b> | <b>\$ 8,521</b>      | <b>\$ 12,348</b>     | <b>\$ -</b>    | <b>\$ 20,869</b>                         | <b>\$ (9,592)</b>                        |

The accompanying notes form an integral part of these financial statements.

**FAMILY COUNCILS OF ONTARIO**  
**Statement of Cash Flows**  
**Year Ended March 31, 2024**

|   | 2024                     | 2023                     |
|---|--------------------------|--------------------------|
| <b>OPERATING ACTIVITIES</b>                             |                          |                          |
| Excess (deficiency) of receipts over operating expenses | \$ 20,869                | \$ (9,592)               |
| Changes in non-cash working capital:                    |                          |                          |
| Accounts payable and accrued charges                    | (19,382)                 | 19,577                   |
| Government remittances payable (recoverable)            | 2,034                    | (1,312)                  |
| Prepaid expenses  | (5,088)                  | 21,143                   |
| Harmonized sales tax payable                            | (634)                    | 10,867                   |
|   | <u>(23,070)</u>          | <u>50,275</u>            |
| <b>INCREASE (DECREASE) IN CASH FLOW</b>                 | <b>(2,201)</b>           | <b>40,683</b>            |
| Cash - beginning of year                                | <u>158,521</u>           | <u>117,838</u>           |
| <b>CASH - END OF YEAR</b>                               | <b><u>\$ 156,320</u></b> | <b><u>\$ 158,521</u></b> |
| <b>CASH CONSISTS OF:</b>                                |                          |                          |
| Cash and short term deposits                            | <u>\$ 156,320</u>        | <u>\$ 158,521</u>        |

The accompanying notes form an integral part of these financial statements.

**FAMILY COUNCILS OF ONTARIO**  
**Notes to Financial Statements**  
**Year Ended March 31, 2024**

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**1. PURPOSE OF THE ORGANIZATION**

Family Councils of Ontario (the "organization") is a not-for-profit organization incorporated federally under the Canada Not-for-profit Corporations Act. Under the provisions of The Income Tax Act (Canada), not-for-profit organizations are exempt from income taxes and, accordingly, the Organization does not reflect any provision for income taxes in the financial statements.

The Organization engages in activities which promotes and facilitates the development and sustainability of Family Councils in Long-Term Care Homes and facilitates opportunities for Family Councils.

**2. BASIS OF PRESENTATION**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Revenue recognition**

Family Councils of Ontario follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Annual grants from the Ontario Ministry of Health and Long-Term Care are recognized as revenue in the amounts approved to fund the expenditures incurred in the provision of specified services.

Fundraising revenue, interest income and unrestricted donations are recognized when received

**(b) Cash and cash equivalents**

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

**(c) Contributed services**

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

**(d) Financial instruments**

The Organization initially measures its financial assets and financial liabilities originated or exchanged in arm's length transactions at fair value.

*(continues)*

**FAMILY COUNCILS OF ONTARIO**  
**Notes to Financial Statements**  
**Year Ended March 31, 2024**

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

Financial assets and financial liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost. The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms.

The Organization subsequently measures all its financial assets and liabilities at cost or amortized cost.

Financial assets subsequently measured at amortized cost include cash, term deposits, accounts receivable and the grant receivable. Financial liabilities measured at amortized cost include the bank loan and accounts payable and accrued liabilities.

**(e) Measurement uncertainty**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. The Organization is subject to estimates in regards to deferred revenue. Actual results could differ from these estimates.

**4. GRANTS**

The Organization was funded by grants from the following:

|                                       | 2024              | 2023       |
|---------------------------------------|-------------------|------------|
| The Ministry of Long-term care        | <b>\$ 672,483</b> | \$ 672,483 |
| United way                            | <b>50,000</b>     | -          |
| The Ministry of the Solicitor General | -                 | 49,400     |
|                                       | <b>\$ 722,483</b> | \$ 721,883 |

**5. ECONOMIC DEPENDENCE**

The Organization activities are funded by an annual grant that is provided by the Ministry of Long-Term care. Without this funding, the operations could not be undertaken by the Organization.

**6. FINANCIAL INSTRUMENTS**

The company is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the company's risk exposure and concentration as of March 31, 2022.

**(a) Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its funders and other related sources accounts payable and accrued liabilities and government remittances payable.

The Organization is not exposed to any significant credit risk, interest rate risk, currency risk and market risk at the statement of financial position date.

**FAMILY COUNCILS OF ONTARIO**  
**Notes to Financial Statements**  
**Year Ended March 31, 2024**

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**7. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

**FAMILY COUNCILS OF ONTARIO****Special Purpose Funds***(Schedule 1)***Year Ended March 31, 2024**

|                                     | Opening<br>Balance | Revenue          | Expenditures       | 2024             |
|-------------------------------------|--------------------|------------------|--------------------|------------------|
| <b>Program Funds</b>                |                    |                  |                    |                  |
| ARAH Restricted Fund                | \$ 24,598          | \$ -             | \$ (24,598)        | \$ -             |
| New Horizons Restricted<br>Fund     | 13,375             | -                | -                  | <b>13,375</b>    |
| United Way Grant fund               | -                  | 50,000           | (20,054)           | <b>29,946</b>    |
| Caregiver Support<br>Community fund | -                  | 7,000            | -                  | <b>7,000</b>     |
| <b>Grand Total</b>                  | <b>\$ 37,973</b>   | <b>\$ 57,000</b> | <b>\$ (44,652)</b> | <b>\$ 50,321</b> |

The accompanying notes form an integral part of these financial statements.