

# 69<sup>th</sup> Annual General Meeting

June 12, 2023

## ANNUAL REPORT

For the year ending  
March 31, 2023



*Together We Will*

1. Welcome & Introductions
2. Call Meeting to Order
3. Review of Minutes from 68th AGM held on June 6, 2022
4. Annual Reports:
  - Board Chair and Executive Director
  - Treasurer's Report
5. Audited Financial Statements Year Ended March 31, 2022
6. Appointment of Auditors
7. Annual Reports:
  - Human Resources
  - Community Participation
  - Group Living
  - Operations and Finance
8. Nominating Committee - Slate of Officers
9. Adjournment

Minutes of the 68<sup>th</sup> ANNUAL GENERAL MEETING of Community Living Cambridge held on **Monday, June 6, 2022** via Zoom video conference platform.

**Present:** Andrew Melchers (Chairperson), Blayne Rennick (Vice-Chair), Jane Hale-McDonald (Vice-Chair), Terry Lake (Past President), Maria Claydon, Rick Jacques, Maegan East, Lawna Paulos (E.D.), Troy Heath (F.D.)

**Guests:** Amy Valletta, Miriam Bugeja, Chris Heath

**Regrets:** Ibrahim Ahmed

**Minutes:** Stephanie Boynton

## **WELCOME, CALL TO ORDER, AND CONFLICT OF INTEREST DECLARATION**

Andrew Melchers chaired the meeting. No conflicts were declared.

The meeting was called to order at 8:05 pm, and a quorum was established.

## **APPROVAL OF THE AGENDA**

No changes to the agenda.

## **REVIEW AND APPROVAL OF MINUTES**

67<sup>th</sup> AGM held on June 7, 2021

There were no corrections to the Minutes of the 67<sup>th</sup> Annual General Meeting for Community Living Cambridge held via Zoom, on June 7, 2021.

### **MOTION 01/22**

THAT the minutes of the 67<sup>th</sup> Annual General meeting held on June 7, 2021, be accepted.

**MOVED BY: Rick Jacques**

**SECONDED BY: Terry Lake**

**CARRIED**

## **ANNUAL REPORT - BOARD CHAIR AND EXECUTIVE DIRECTOR**

Andrew Melchers presented the "President and Executive Director's Report" for the year ended March 31, 2022.

Andrew Melchers called upon Troy Heath, Director of Finance & Operations, to present the Annual Treasurer's report for the year ending March 31, 2022.

## **ANNUAL REPORT - TREASURER'S REPORT**

Troy presented the Treasurer's Report, in Ibrahim's absence.

## **APPOINTMENT OF AUDITORS**

Andrew requested from the membership a motion to appoint the firm of Graham Mathew Professional Corporation as the Auditors for CLC for the fiscal year of April 1, 2022, to March 31, 2023.

### **MOTION 02/22**

THAT Graham Mathew Professional Corporation be the Auditors for CLC for the fiscal year April 1, 2022 to March 31, 2023.

**MOVED BY: Rick Jacques**

**SECONDED BY: Terry Lake**

**CARRIED**

## **ANNUAL REPORTS**

Annual Reports were presented from:

Human Resources

Community Participation Supports

Group Living

Operations and Finance

## **SLATE OF OFFICERS**

Slate of Officers was presented for the fiscal year of April 1, 2022, to March 31, 2023

President	Andrew Melchers
Vice President	Blayne Rennick/Jane Hale-McDonald
Treasurer	Ibrahim Ahmed
Past President	Terry Lake

**MOTION 03/22**

THAT the Slate of Officers be accepted for 2022-2023.

**MOVED BY: Jane Hale-McDonald**

**SECONDED BY: Rick Jacques**

**CARRIED**

**ADJOURNMENT**

The meeting adjourned at 8:23 pm.

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**Andrew Melchers – President**

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**Lawna Paulos – Executive Director**

# Annual Report – Board Chair and Executive Director

For the past few years, we have been predominantly consumed with the global pandemic and all the challenges it presented to us, as individuals and CLC. Fortunately, on the COVID front, there is good news that we are demonstrating our resilience and doing well in this live/work new normal.

Despite the adversity, we faced together, we did gain some valuable insight, and we discovered how much we truly valued each other, how well we could adapt to how and where we worked and what a joy human contact and seeing someone's face without a mask on could be, especially for our supported individuals!

CLC will keep striving for excellence, building a solid foundation for our future, and accomplishing the objectives set out in our **Together We Will: Strategic Plan 2021-2026**.

## **Finance and Budgets**

The detailed auditors' report and financial results for the fiscal year ending March 31<sup>st</sup>, 2023, are included in the annual report. A slightly negative year was realized but expected mainly due to lower program fee revenue and higher food costs. Given that we are still bouncing back from the pandemic, this is a very positive result.

## **Challenges**

Unchanging during this time, was the need for housing, services and support for individuals who have a developmental disability, and it is greater than ever before. CLC is eager to create new and innovative housing options and implement supports and services to meet growing needs.

## **Thank You**

To our dedicated direct support staff for their unwavering commitment. They are true heroes who worked alongside our supported individuals and are now rallying around them so they can bounce back.

Thank you to our Human Resources, Finance, Compliance, IT and Leadership Teams for their tenacity and dedication to moving CLC forward as a leading organization and a great place to work.

Thank you to the CLC Board of Directors for their significant contributions as volunteers and for bringing their passion, insight, and experience to the table.

Respectfully Submitted,  
Andrew Melchers, Chair and Lawna Paulos, Executive Director

## **Annual Report - Treasurer**

### **2022-23 Fiscal Year**

Community Living Cambridge continued to experience operational pressures associated with the post-pandemic period, including health human resources, and high inflation rates. Those challenges had a direct impact on the expenses. Our funder, the Ministry of Children, Community, and Social Services, continues to assist us with funding; however, we ended the year with an operating deficit of \$(74,536). We are very grateful to the Ministry and the provincial government for their financial support during the year. Community Living Cambridge is committed to maintaining and improving its assets for the long term. We invested in larger repairs and maintenance to increase the safety, accessibility, and longevity of our Group Homes, Operations Centre, Adult Developmental Program Employment Supports, and Supported Independent Living. We will continue to assess our organizational assets for accessibility, sustainability, and long-term value to support our organizational mission and vision for the people we support. Community Living Cambridge continues to embrace the many challenges, including continued growth, increased maintenance and occupancy costs of our aging group homes, increased salaries and benefits costs, and pay equity. We foresee these challenges being remediated through collaboration, careful planning, and funding solutions. In closing, we wish to express our sincere gratitude and appreciation to all Community Living Cambridge staff for their exceptional work and commitment to supporting and empowering our residents and participants.

Submitted by,  
Ibrahim Ahmed  
June 2023

**COMMUNITY LIVING CAMBRIDGE**

**FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2023**



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## **INDEPENDENT AUDITORS' REPORT**

To the Members of  
**Community Living Cambridge**

### **Opinion**

We have audited the financial statements of **Community Living Cambridge** (the Organization), which comprise the statement of financial position as at March 31, 2023, and the statements of revenue and expenditure - combined operations, fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with the reporting requirements of the Ministry of Children, Community and Social Services.

### **Basis for Opinion**

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

### **Emphasis of Matter - Basis of Accounting and Restriction on Use**

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Organization to comply with the reporting requirements of the Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter. Our report is intended solely for the Board of Directors and Members of **Community Living Cambridge** and the reporting requirements of the Ministry of Children, Community and Social Services and should not be used by any other parties.

### **Responsibility 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 the reporting requirements of the Ministry of Children, Community and Social Services, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors 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.

### **Auditors' Responsibility 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.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

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 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 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 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.

A handwritten signature in black ink that reads "Graham Mathew Professional Corporation". The signature is written in a cursive, flowing style.

Cambridge, Ontario  
June 12, 2023

Chartered Professional Accountants, authorized to practise public  
accounting by the Chartered Professional Accountants of Ontario

**FINANCIAL POSITION**  
**MARCH 31, 2023**

	2023	2022 (Restated note 13)
	\$	\$
<b>ASSETS</b>		
Cash (notes 9 and 10)		920,286
HST and other receivables	364,621	214,393
Fees receivable	852	4,325
Prepaid expenses	26,058	46,906
<b>Current assets</b>	<b>391,531</b>	<b>1,185,910</b>
Land	1,745,859	1,745,859
Buildings	5,328,805	5,328,805
Leasehold improvements	578,409	578,409
Furniture and equipment	510,583	510,583
Vehicles	480,001	480,001
<b>Capital assets</b>	<b>8,643,657</b>	<b>8,643,657</b>
Assets held for estate and bequest fund		
Cash and fixed income investments (note 6)	1,056,888	1,069,597
Replacement reserve investment	43,478	294,749
<b>Other assets</b>	<b>1,100,366</b>	<b>1,364,346</b>
	<b>10,135,554</b>	<b>11,193,913</b>

**LIABILITIES**

Bank advances, secured by general security agreement (notes 9 and 10)	584,016	
Accounts payable and accrued liabilities (note 3)	1,867,652	2,067,030
Subsidies repayable		373,363
Deferred revenue		683,481
Current portion of long-term debt (note 8)	193,338	116,361
<b>Current liabilities</b>	<b>2,645,006</b>	<b>3,240,235</b>
Long-term debt (note 8)	824,040	1,018,746
	<b>3,469,046</b>	<b>4,258,981</b>

**FUND BALANCES**

Operating fund	( 24,747)	49,789
Estate and bequest fund	1,056,888	1,069,597
Bingo and Nevada fund	40,196	40,650
Capital asset fund	5,550,693	5,480,147
Replacement fund	43,478	294,749
	<b>6,666,508</b>	<b>6,934,932</b>
	<b>10,135,554</b>	<b>11,193,913</b>

**APPROVED ON BEHALF OF THE BOARD:**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

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

**STATEMENT OF REVENUE AND EXPENDITURE  
COMBINED OPERATIONS  
YEAR ENDED MARCH 31, 2023**

	2023	2022 (Restated note 13)
	\$	\$
<b>Revenue</b>		
Provincial subsidy (note 12)	19,219,986	18,086,029
Participant, membership and user fees	2,222,402	1,883,390
Fundraising and miscellaneous	313,279	139,022
Loss on sale of capital assets		( 500)
	<b>21,755,667</b>	<b>20,107,941</b>
<b>Expenditure</b>		
Salaries and benefits	18,098,947	15,985,986
Travel and training	150,781	93,153
Purchased services and supplies	1,726,408	1,983,756
Occupancy expenses (note 5)	1,367,992	1,583,056
New furnishings and replacements	45,135	30,291
Vehicle operations	233,691	175,155
Personal needs	70,561	93,154
Other administrative shareable expenses	68,689	141,234
Non-shareable administrative and fund raising expenses	67,999	48,620
	<b>21,830,203</b>	<b>20,134,405</b>
<b>Deficiency of revenue over expenditure for year</b>	<b>( 74,536)</b>	<b>( 26,464)</b>

STATEMENT OF FUND BALANCES  
YEAR ENDED MARCH 31, 2023

	2023	2022 (Restated note 13)
	\$	\$
<b>Operating Fund (unrestricted)</b>		
Balance, beginning of year as restated	49,789	58,753
Excess (deficiency) of revenue over expenditure for year:		
Administrative operations	( 846,239)	( 606,298)
Fee for service	68,251	83,300
Employment supports	93,803	7,709
Community participation services and supports	738,405	45,104
Group living supports	( 179,206)	( 721,117)
Dedicated housing support		3,900
Respite program (day camp)	4,437	12,463
Children's residential services	( 44,129)	( 234,832)
Supported independent living	61,004	1,338,865
Specialized community support - children's services	27,045	27,128
Associate home program	318	33,048
Recreation programs	1,775	1,766
	( 74,536)	( 8,964)
<b>Balance, end of year</b>	<b>( 24,747)</b>	<b>49,789</b>
<b>Estate and Bequest Fund (note 6)</b>		
Balance, beginning of year	1,069,597	1,072,821
Net loss for year	( 12,709)	( 3,224)
<b>Balance, end of year</b>	<b>1,056,888</b>	<b>1,069,597</b>
<b>Bingo and Nevada Fund</b>		
Balance, beginning of year	40,650	50,702
Revenue for year	20,538	18,590
Expenses for year	( 20,992)	( 28,642)
<b>Balance, end of year</b>	<b>40,196</b>	<b>40,650</b>

**STATEMENT OF FUND BALANCES (CONTINUED)**  
**YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	2022 (Restated note 13)
	\$	\$
<b>Capital Asset Fund</b>		
Balance, beginning of year as restated	5,480,147	5,417,282
Ministry assistance to purchase assets	70,546	62,865
<b>Balance, end of year</b>	<b>5,550,693</b>	<b>5,480,147</b>
<b>Replacement Fund</b>		
Balance, beginning of year	294,749	283,548
Allocated funds during the year		25,000
Expenditures during the year	( 251,271)	( 13,799)
<b>Balance, end of year</b>	<b>43,478</b>	<b>294,749</b>

**STATEMENT OF CASH FLOWS  
YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b> (Restated note 13)
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities:</b>		
Deficiency of revenue over expenditure for year	( 74,536)	( 8,964)
Changes in non-cash working capital balances relating to operations (summarized below)	( 1,382,129)	976,587
	( 1,456,665)	967,623
<b>Cash flows from investment and financing activities:</b>		
Change in capital assets (net)		( 24,447)
Repayment of long-term debt	( 117,729)	( 125,351)
Change in Bingo and Nevada Fund	( 454)	( 10,052)
Change in Capital Asset Fund (net)	70,546	62,865
	( 47,637)	( 96,985)
<b>Net change in cash</b>	<b>( 1,504,302)</b>	<b>870,638</b>
Cash, beginning of year	920,286	49,648
<b>Cash (bank advances), end of year</b>	<b>( 584,016)</b>	<b>920,286</b>
<b>Summary of changes in non-cash working capital balances related to operations:</b>		
HST and other receivables	( 150,228)	413,426
Fees receivable	3,473	3,318
Prepaid expenses	20,848	( 24,319)
Accounts payable and accrued liabilities	( 199,378)	( 472,682)
Subsidies repayable	( 373,363)	373,363
Deferred revenue	( 683,481)	683,481
	( 1,382,129)	976,587



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**EXPLANATORY FINANCIAL NOTES  
YEAR ENDED MARCH 31, 2023**

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**1. Incorporation**

The Organization was incorporated as a charitable corporation without share capital by letters patent dated May 23, 1961 under the Laws of the Province of Ontario.

As Community Living Cambridge is a registered charity under the Income Tax Act, its income is not taxable and it is eligible to issue official income tax receipts for charitable donations.

**2. Summary of Significant Accounting Policies**

This summary of the major accounting policies is presented to assist the reader in evaluating the financial statements contained herein. These policies have not been and were not intended to be in accordance with Canadian generally accepted accounting principles but rather comply with the agreed reporting requirements of the Ministry of Children, Community and Social Services and have been followed consistently in all material respects for the periods covered:

**(a) Use of estimates**

The preparation of these financial statements in conformity with the requirements of the Ministry of Children, Community and Social Services requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

**(b) Capital assets**

Capital assets are recorded at cost and are not amortized for financial statement purposes. Certain minor equipment is expensed in the year of purchase. This is in accordance with the requirements of the Ministry of Children, Community and Social Services.

**(c) Donated materials and services**

Donated materials and services, which would otherwise be paid for by the Organization, are recorded at fair value when determinable.

**(d) Financial instruments**

Investments are shown on the statement of financial position at their fair values at the year-end date, with changes in fair value recognized in the statement of revenue and expenditure. All other financial assets and liabilities are recorded at amortized cost less any discovered impairment.

**(e) Allocation of expenditure**

Certain indirect costs of the Organization which are not specifically attributable to one of the operating areas of the Organization are allocated to these operating areas based on formulae approved by the Province of Ontario (as noted on page 14, "Administrative Operations").

**EXPLANATORY FINANCIAL NOTES**  
**YEAR ENDED MARCH 31, 2023**

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**2. Summary of Significant Accounting Policies (Continued)**

**(f) Fund accounting**

To ensure observation of restrictions placed on the use of resources available to Community Living Cambridge, the accounts are maintained in accordance with the principles of fund accounting. The resources are classified for accounting and reporting purposes into the following funds which have been established according to their nature and purpose:

The **Operating fund**, accounts for all of the Organization's program delivery and administrative activities.

The **Estate and Bequest fund**, consists of estate funds and bequests received. This fund is internally restricted and interest earned during the year may be used to assist the recreation and volunteer program at the direction of the Board of Directors.

The **Bingo and Nevada fund**, consists of a trust account for funds received from the proceeds of bingo and Nevada ticket sales under license from the City of Cambridge. This fund is restricted for use in the Organization's programs by permission of the City of Cambridge.

The **Capital Asset fund**, includes the proceeds of major and minor capital grants received. These funds have been invested in land, buildings, equipment and other capital assets that are used in the operations of the Organization.

The **Replacement fund**, in fiscal 2011 the Board of Directors elected to establish a replacement fund. The purpose of the fund is to provide funds for replacement of capital items that are not funded by government funding sources.

**(g) Revenue recognition**

The Organization follows the deferral method of accounting for contributions.

Subsidies are recognized as income in the year they are earned.

Interest received on unrestricted funds is reported as income in the year it is earned.

Interest received on internally restricted funds (estate and bequest fund) is reported as an increase in the internally restricted fund balances.

Donations received, which are expendable by the Organization, are reported as income in the year in which they are received.

Income earned through user fees, contract or product sales are recognized when the service or product is provided and payment is reasonably assured.

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**EXPLANATORY FINANCIAL NOTES**  
**YEAR ENDED MARCH 31, 2023**

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	2023	2022 (Restated note 13)
	\$	\$
<b>3. Accounts Payable and Accrued Liabilities</b>		
Accounts payable and accrued liabilities	1,691,343	2,067,030
Government remittances payable	176,309	NIL
	<b>1,867,652</b>	<b>2,067,030</b>

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**4. Interfund Transfers**

During the year, \$nil was transferred from the operating fund to the replacement fund. Internally restricted amounts are not available for any other purpose without approval of the board of directors.

**5. Lease Arrangements**

The Organization leases certain equipment, vehicles and building premises with these costs being subsidized by government grants. The Organization is committed to annual lease payments of approximately \$84,000 in 2024, \$56,000 in 2025 and \$27,000 in 2026.

In addition, the Organization has various property lease commitments of approximately \$50,000 annually for each of the next five years. These leases can be cancelled by the Organization upon written notice.

**6. Estate and Bequest Fund**

The estate and bequest fund consisted of the following assets at year end:

Cash and investments	1,056,888	1,069,597
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The investments are a mix of mutual funds and deposit notes with no specific maturity dates.

**7. Capital Management**

Community Living Cambridge has an investment policy that establishes the following as its core objectives:

- Adherence to statutory requirements for eligible investments;
- Preservation and security of capital;
- Maintenance of necessary liquidity; and
- Realizing a competitive rate of return.

The investment policy of Community Living Cambridge is directed toward the preservation and security of capital. Investments are undertaken in a manner that seeks to ensure preservation of capital within the overall investment portfolio. Investments are managed through Manulife Securities.

**EXPLANATORY FINANCIAL NOTES**  
**YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	2022 (Restated note 13)
	\$	\$
<b>8. Long-Term Debt</b>		
Prime plus 1% First mortgage, secured by property on Albert Street payable in monthly instalments of \$2,859 including principal and interest, maturing July 2024	<b>372,012</b>	386,133
3.74% First mortgage, secured by property on Fairview Road, payable in monthly instalments of \$3,101 including principal and interest, maturing September 2024	<b>347,853</b>	371,666
4.00% First mortgage, secured by properties on Elliott and Mercer Streets, payable in monthly instalments of \$1,458 including principal and interest, maturing June 2023	<b>4,344</b>	21,297
2.38% First mortgage, secured by properties on Churchill, Eleanor and Cooper Streets, payable in monthly instalments of \$2,400 including principal and interest, maturing July 2024	<b>169,398</b>	193,808
4.29% First mortgage, secured by property on Stirling MacGregor Drive, payable in monthly instalments of \$1,139 including principal and interest, maturing October 2023	<b>98,762</b>	108,010
4.317% Term loan to finance the acquisition of property on Saginaw Parkway in Cambridge, secured by general security agreement, payable \$1,063 bi-weekly including principal and interest, maturing March 2024	<b>25,009</b>	54,193
	<b>1,017,378</b>	1,135,107
Current portion due within one year	<b>193,338</b>	116,361
	<b>824,040</b>	1,018,746

Long-term debt principal repayments to be made during the next two years are as follows:

2024	<b>193,338</b>
2025	<b>824,040</b>
	<b>1,017,378</b>

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**EXPLANATORY FINANCIAL NOTES  
YEAR ENDED MARCH 31, 2023**

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**9. Bank Facility**

The Organization has an operating loan with its bank with a limit of \$1,500,000. Payments are interest only monthly at prime plus 1%. The loan is secured by a general security agreement on all of the assets of the Organization.

At year end a balance of \$940,000 (\$nil in 2022) was outstanding on the loan.

**10. Settlement Funds**

Included in the Bank advances balance are settlement funds received that belong to specific individuals. These funds are not the property of the Organization and are held in a separate bank account. The funds are used solely to cover specific costs of the individuals to whom these settlement funds belong. Since these funds are only held by the Organization on behalf of specific individuals, there is an offsetting payable for these settlement funds included in the accounts payable and accrued liabilities balance.

**11. Financial Instruments**

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

**Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk mainly in respect of its bank advances, long-term debt and accounts payable.

Trade accounts payable and accrued liabilities are generally repaid within 30 days.

**Credit risk**

The entity is exposed to credit risk with respect to the HST and other receivables. The entity assesses, on a continuous basis, amounts receivable on the basis of amounts it is virtually certain to receive based on their estimated realizable value, and the entity virtually never has any bad debts.

**Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The entity is mainly exposed to interest rate risk and other price risk.

**Interest rate risk**

The entity is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the entity to a fair value risk while the floating-rate instruments subject it to a cash flow risk. The entity is exposed to this type of risk as a result of bank advances and long-term debt.

**Other price risk**

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The entity is exposed to other price risk through the investments it holds.

**EXPLANATORY FINANCIAL NOTES**  
**YEAR ENDED MARCH 31, 2023**

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**12. Economic Dependence**

The Organization receives annual subsidies from the Government of Ontario to assist with offsetting the amount of costs incurred by the Organization. The Organization is dependent on receiving these annual subsidies to fund its operations.

**13. Retrospective Restatement**

During 2023 it was discovered that \$16,295 of amortization relating to mortgages was not recorded appropriately in 2022. This has been corrected retrospectively, and the comparative statements for 2022 have been restated. In 2022 the Occupancy costs increased by \$17,534 and non-shareable administrative and fund raising expenses decreased by \$1,239.

The impact of this adjustment resulted in a decrease in net income and the operating fund balance for the 2022 year of \$16,295. This was offset by an increase in the Capital Asset Fund of \$16,295 recorded for the allocation of Ministry assistance related to this mortgage amortization.

As well, certain comparative figures have been reclassified to conform to current year presentation.

**SCHEDULE OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b> (Restated note 13)
	<b>\$</b>	<b>\$</b>
<b>ADMINISTRATIVE OPERATIONS</b>		
<b>Revenue</b>		
Fund raising and miscellaneous	<b>313,279</b>	139,022
Allocated administrative recovery	<b>1,253,003</b>	1,197,534
Loss on sale of capital assets		( 500)
	<b>1,566,282</b>	1,336,056
<b>Expenditure</b>		
Salaries and benefits	<b>1,415,040</b>	953,935
Travel and training	<b>42,767</b>	17,925
Purchased services and supplies	<b>609,181</b>	519,528
Occupancy expenses	<b>204,586</b>	258,384
New furnishings and replacements	<b>4,259</b>	2,728
Other administrative shareable expenses	<b>68,689</b>	141,234
Bank fees and interest	<b>67,999</b>	48,620
	<b>2,412,521</b>	1,942,354
<b>Deficiency of revenue over expenditure for year</b>	<b>( 846,239)</b>	<b>( 606,298)</b>

**FEE FOR SERVICE**

<b>Revenue</b>		
Membership and user fees	<b>143,866</b>	256,663
<b>Expenditure</b>		
Salaries and benefits	<b>53,682</b>	95,550
Travel and training	<b>969</b>	280
Purchased services and supplies	<b>20,964</b>	77,533
	<b>75,615</b>	173,363
<b>Excess of revenue over expenditure for year</b>	<b>68,251</b>	83,300

**SCHEDULE OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b> (Restated note 13)
	<b>\$</b>	<b>\$</b>
<b>EMPLOYMENT SUPPORTS</b>		
<b>Revenue</b>		
Provincial subsidy	<b>360,260</b>	322,092
<b>Expenditure</b>		
Salaries and benefits	<b>225,970</b>	274,048
Travel and training	<b>1,805</b>	1,533
Purchased services	<b>1,550</b>	3,038
Occupancy expenses	<b>6,486</b>	5,953
New furnishings and replacements	<b>239</b>	
Allocated administration	<b>30,407</b>	29,811
	<b>266,457</b>	314,383
<b>Excess of revenue over expenditure for year</b>	<b>93,803</b>	7,709

**COMMUNITY PARTICIPATION SERVICES AND SUPPORTS**

<b>Revenue</b>		
Provincial subsidy	<b>2,163,302</b>	1,916,412
Miscellaneous revenue		17,500
Participant fees	<b>431,381</b>	10,891
	<b>2,594,683</b>	1,944,803
<b>Expenditure</b>		
Salaries and benefits	<b>1,359,260</b>	1,473,642
Travel and training	<b>4,939</b>	4,883
Purchased services and supplies	<b>106,038</b>	88,855
Occupancy expenses	<b>213,968</b>	154,223
New furnishings and replacements	<b>228</b>	5,371
Vehicle operations	<b>3,601</b>	7,779
Allocated administration	<b>168,244</b>	164,946
	<b>1,856,278</b>	1,899,699
<b>Excess of revenue over expenditure for year</b>	<b>738,405</b>	45,104



**SCHEDULE OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2023**

	2023	2022 (Restated note 13)
	\$	\$
<b>GROUP LIVING SUPPORTS</b>		
<b>Revenue</b>		
Provincial subsidy	13,792,857	11,947,491
Participant fees	1,355,451	1,338,238
	<b>15,148,308</b>	<b>13,285,729</b>
<b>Expenditure</b>		
Salaries and benefits	12,598,766	10,957,485
Travel and training	65,158	36,307
Purchased services and supplies	804,805	1,096,153
Occupancy expenses	694,334	839,218
New furnishings, replacements and one-time funding expenditures	34,956	16,808
Vehicle operations	202,476	150,971
Personal needs	63,265	89,496
Allocated administration	863,754	820,408
	<b>15,327,514</b>	<b>14,006,846</b>
<b>Deficiency of revenue over expenditure for year</b>	<b>( 179,206)</b>	<b>( 721,117)</b>

**DEDICATED HOUSING SUPPORT**

<b>Revenue</b>		
Provincial subsidy	50,110	50,127
Participant fees	35,866	31,600
	<b>85,976</b>	<b>81,727</b>
<b>Expenditure</b>		
Occupancy expenses	35,088	31,482
Allocated administration	4,583	
Mortgage interest	46,305	46,345
	<b>85,976</b>	<b>77,827</b>
<b>Excess of revenue over expenditure for year</b>	<b>NIL</b>	<b>3,900</b>

**SCHEDULE OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b> (Restated note 13)
	<b>\$</b>	<b>\$</b>
<b>RESPITE PROGRAM (DAY CAMP)</b>		
<b>Revenue</b>		
Provincial subsidy	<b>13,591</b>	13,596
Membership and user fees	<b>17,500</b>	15,078
	<b>31,091</b>	28,674
<b>Expenditure</b>		
Salaries and benefits - Respite	<b>25,138</b>	16,106
Purchased services and supplies	<b>1,006</b>	
Travel and training	<b>210</b>	105
New furnishings and replacements	<b>300</b>	
	<b>26,654</b>	16,211
<b>Excess of revenue over expenditure for year</b>	<b>4,437</b>	12,463

**CHILDREN'S RESIDENTIAL SERVICES**

<b>Revenue</b>		
Provincial subsidy	<b>1,106,934</b>	906,600
Participant fees	<b>106,815</b>	110,268
	<b>1,213,749</b>	1,016,868
<b>Expenditure</b>		
Salaries and benefits	<b>1,054,214</b>	1,023,468
Travel and training	<b>3,566</b>	9,824
Purchased services and supplies	<b>45,700</b>	30,119
Occupancy expenses	<b>36,606</b>	87,892
New furnishings and replacements	<b>1,135</b>	429
Personal needs	<b>6,845</b>	2,950
Vehicle operations	<b>27,517</b>	16,336
Allocated administration	<b>82,295</b>	80,682
	<b>1,257,878</b>	1,251,700
<b>Deficiency of revenue over expenditure for year</b>	<b>( 44,129)</b>	( 234,832)

**SCHEDULE OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b> (Restated note 13)
	<b>\$</b>	<b>\$</b>
<b>SUPPORTED INDEPENDENT LIVING</b>		
<b>Revenue</b>		
Provincial subsidy	<b>1,299,819</b>	2,465,105
Participant fees	<b>64,809</b>	55,300
	<b>1,364,628</b>	2,520,405
<b>Expenditure</b>		
Salaries and benefits	<b>1,027,049</b>	856,005
Travel and training	<b>28,640</b>	19,990
Purchased services and supplies	<b>24,095</b>	53,471
Occupancy costs	<b>130,548</b>	159,355
New furnishings and replacements	<b>4,018</b>	4,955
Personal needs	<b>451</b>	708
Vehicle operations	<b>97</b>	69
Allocated administration	<b>88,726</b>	86,987
	<b>1,303,624</b>	1,181,540
<b>Excess of revenue over expenditure for year</b>	<b>61,004</b>	1,338,865

**SPECIALIZED COMMUNITY SUPPORT - CHILDREN'S SERVICES**

<b>Revenue</b>		
Provincial subsidy	<b>249,248</b>	205,116
<b>Expenditure</b>		
Salaries and benefits	<b>222,203</b>	177,988
<b>Excess of revenue over expenditure for year</b>	<b>27,045</b>	27,128

**SCHEDULE OF REVENUE AND EXPENDITURE  
YEAR ENDED MARCH 31, 2023**

	<b>2023</b>	<b>2022</b> (Restated note 13)
	<b>\$</b>	<b>\$</b>
<b>ASSOCIATE HOME PROGRAM</b>		
<b>Revenue</b>		
Provincial subsidy	<b>182,090</b>	257,724
Participant fees	<b>66,714</b>	65,352
	<b>248,804</b>	323,076
<b>Expenditure</b>		
Salaries and benefits	<b>117,625</b>	157,759
Travel and training	<b>2,727</b>	2,306
Purchased services and supplies	<b>113,069</b>	115,059
Occupancy expenses	<b>71</b>	204
Allocated administration	<b>14,994</b>	14,700
	<b>248,486</b>	290,028
<b>Excess of revenue over expenditure for year</b>	<b>318</b>	33,048

**RECREATION PROGRAMS**

<b>Revenue</b>		
Provincial subsidy	<b>1,775</b>	1,766
<b>Excess of revenue over expenditure for year</b>	<b>1,775</b>	1,766

**Board of Directors**

Chairperson	Andrew Melchers	(Chair)
	Blayne Rennick	(Vice-Chair)
	Jane Hale-McDonald	(Vice Chair)
	Ibrahim Ahmed	(Treasurer)
	Terry Lake	(Past President)
	Maria Claydon	
	Maegan East	
	Rick Jacques	
	Ravi Baichan	
	Barry Green	

**Slate of Officers**

Chairperson	Andrew Melchers
Vice-Chair	Blayne Rennick
Vice-Chair	Jane Hale-McDonald
Treasurer	Ibrahim Ahmed
Past President	Terry Lake
Secretary	Lawna Paulos (ex officio)

**Executive Committee**

Chairperson	Andrew Melchers
Members	Ibrahim Ahmed
	Jane Hale-McDonald
	Terry Lake
	Larry Arndt (ex officio)
	Lana Paulos (ex officio)

**Asset Leveraging Committee**

Chairperson	Andrew Melchers
Members	Maria Claydon
	Rick Jacques
	Lawna Paulos (ex officio)

**Nominations Committee**

Chairperson	Jane Hale-McDonald
Members	Terry Lake Andrew Melchers Lawna Paulos (ex officio)

**Strategic Planning Committee**

Chairperson	Blayne Rennick
Members	Maegan East Rick Jacques Terry Lake Andrew Melchers Lawna Paulos (ex officio)

**Fundraising Committee**

Chairperson	Andrew Melchers
Members	Ibrahim Ahmed Rick Jacques

**Executive Director Annual Performance Review Committee**

Chairperson	Jane Hale-McDonald
Members	Andrew Melchers Blayne Rennick

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## **Annual Report for Human Resources**

### **Year Ended March 31, 2023**

Strengthening our foundation remained the strategic and operational focus for the Human Resources group. We welcomed Roudina El Ansari to the team, Associate Director of Human Resources; Lithin Peter and Jeni Terra as Human Resources Coordinators focusing on delivering various services to the organization.

With the team in place, the HR department continued its commitment to enhancing operational efficiency and improving employee experience through digital transformation. The initial phase of the Workzoom (the HRIS) implementation provided a user-friendly interface to manage personal information, submit time-off requests, access pay advices, and update direct deposit information. The implementation of the scheduling module has begun, and this will provide all employees with real-time visibility into schedules, simplify shift changes, and enhance schedule views. The scheduling module will fully function within the next 2-3 months. After that, the focus will be integrating the modules on Time-Off Management, Recruitment, Learning and Development, and Career Planning.

Talent management remained a critical focus with the goal of enhancing CLC's presence in the labour market. The HR Team attended a job fair hosted by Conestoga College that was very successful. Over 3000 students turned out, and the team had a chance to speak with more than 250 students who visited the CLC booth. We have more than 200 people in our recruitment database for current and future opportunities with CLC. The team has also expanded their use of social media by accessing the platforms LinkedIn, Twitter, Facebook and Instagram to share job postings, network with job seekers and source potential candidates.

The emphasis of this coming year continues to be executing the objectives of the strategic plan to strengthen our foundation. The team will be building and promoting a learning and mentoring culture by focusing on standardizing training and orientation for new hires and promoting professional development such as the DSW apprenticeship and Mental Health First Aid training.

The team will continue to streamline processes through automation and standardization by reviewing existing processes to identify areas of improvement, developing in-house reports to track department performance and designing a performance management system to strengthen frontline leaders. We are also preparing for the next round of negotiations, expected to begin in the Fall of 2023, and standardizing the schedules of the last few programs.

In closing, we would like to acknowledge the employees who have shown continued dedication this past year, providing outstanding and creative support to individuals. Among the dedicated employees, CLC has the privilege of recognizing 30 people for reaching service milestones of between 5 and 35 years. 4 employees celebrated 25 years of employment: Janet Baumbach, Nicole Doyle, Mark Evans, and Barb Schutz. Theresa Kolanko celebrated 30 years of service. Celebrating 35 years of service were Susan Ashworth, Winston Reid, Jane Stanley, Emily Suceska and Iona Thompson.

We would also like to thank the following employees who have retired in the past year: Angele Faucher, Program Aide, retired after 37 years of service; and Boguslaw Szczesny, Program Aide, retired after 26 years of service.

Respectfully Submitted,

Miriam Bugeja

Director of Human Resources



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## Annual Report – Community Participation Supports

Community Participation Supports (CPS) has continued to explore and offer meaningful person-directed activities and programs within Community Living Cambridge (CLC) and in the community. Individuals were excited to reconnect with peers and embrace the joy of group settings outside the comfort of their homes, post pandemic. This past year has served as a learning opportunity and stepping-stone, propelling us towards the next phase of CPS's service delivery, which promises even more opportunities for community involvement.

**Recreation and Leisure (Day) Supports** at the Franklin and Hespeler Centers have flourished and executed over 100 programs over the last year. In our pursuit of excellence, we have collaborated with professional instructors, including a renowned dance studio and a six-time World Champion Boxer, to bring their expertise to our in-house programs.

In our commitment to addressing challenges faced by families and empowering the individuals we support, Franklin and Hespeler Centers are currently revamping their schedules to give more autonomy and choice to each individual on the activities they participate in each day. To ensure that we are on the right path and meeting expectations, a comprehensive survey will be distributed to both individuals and families.

These programs will continue to provide each individual opportunities to make a meaningful impact in their community, supported by their peers and dedicated staff. CLC is looking forward to the positive possibilities to come!

**Community Networks** (Supported Employment and Volunteering) has undergone a year of remarkable rebuilding and progress. As we emerged from the challenges of the pandemic and the subsequent lifting of restrictions, Community Networks worked diligently on re-hiring job coaches, which has provided comprehensive support to everyone in this program. The team has dedicated themselves to reconnecting with all supported individuals to more effectively assess their service needs.

During this process, CLC made a significant discovery: 18 individuals no longer required support, creating opportunities to assist others. Additionally, Community Networks achieved remarkable success in finding employment or volunteer placements for 38 individuals. These achievements have been made possible through revitalized partnerships with other agencies and employment sites, fostering greater community involvement.

Community Networks has established a collaboration with the Waterloo Catholic District School Board and in the upcoming school year, the job coaches will have the privilege of teaching pre-employment workshops to students in the Life Skills program at Cambridge high schools.

This program aims to provide these students with real-world learning and equip them with the skills necessary for successful employment.

These strides within the Community Networks department exemplify CLC's unwavering commitment to empowering individuals and creating impactful opportunities for personal and professional growth. CLC eagerly anticipates positive outcomes and the strengthening of community connections!

**Inclusion Supports**, which oversees Passport Services, is committed to continuous improvement in our processes and service. Other than the 150 individuals in our CLC programs, CLC has assisted another 50 individuals in the community to use their funding to achieve their hopes and dreams through recreation and leisure opportunities.

In Community Facilitation, CLC has been able to offer 17 social events for supported individuals since July of 2022 with another 33 scheduled events between now and the end of this year. These include trips such as Ripley's aquarium and the Toronto Zoo, workshops such as card making and gingerbread houses and the ever so popular dances. All the events have been popular with not just the CLC supported individuals but also people from the community, with more interest and attendance coming from youth.

For CLC's Community Participation Supports team innovation will continue to drive our service delivery as we move further into post-pandemic dispensation.

Respectfully submitted,

Katherine Dawson

Director of Quality, Risk and Compliance

## Annual Report - Programs and Services

The focus on the Strategic Direction of Community Living Cambridge (CLC) remained at the core of Programs and Services throughout the 2022 Fiscal Year. *“Delivering services that strive to put the individuals we serve and their own communities first”* were at the forefront of the enhancements within Group Living and Independent Living Choices (ILC).

The Strategic Goals *to explore innovative housing opportunities and program and service options in the community* were achieved via the Ministry’s Multi-Year Residential Planning (MYRP) grant provided to CLC. The funding created the opportunity to build housing designs to address the changing and evolving needs of individuals both within CLC and on the Developmental Services Ontario (DSO) waitlist. Three Group Living sites, respectively: Stonyburn, Fairview and Pine were modified to provide a one-bedroom walker accessible suite, a two-bedroom suite, and a one-bedroom suite. In addition, a bedroom was added to Dudhope to increase capacity and address the extensive DSO waitlist. The renovations align with Journey to Belonging as these models provide housing for individuals who want to live independently with the availability of onsite staffing support when needed. This hybrid between Group Living and ILC merges these structures of living into a model of personal choice.

Several renovations have occurred throughout the 25 Group Living homes. These renovations include, but are not limited to, painting, updating of bathrooms, kitchens, and accessibility modifications to the main floor of Dudhope.

A new Group Living home on Dakin opened in January 2023 allowing Individuals on the DSO crisis list the opportunity for service. Additionally, Group Living and ILC welcomed new individuals into service with the support of the exceptional CLC staff.

Programs and Services underwent a team restructuring under the Strategic Direction to *Strengthen our Foundation*. The roles of Group Living Associate Director; Heather Legue and ILC Associate Director; Emerald King-McLeod were created in response to this Strategic Goal. The Associate Directors offer sector expertise and knowledge to the Management Teams. The Group Living Team

welcomed two new members: April Morby and Melanie Champagne in February 2023. April and Melanie offer years of service within CLC and apply their experience and skills to the staff and the overall Management team. Annie Elliott joined the ILC Management Team in May 2022. Annie brings years of experience in the DS Sector to CLC.

Drive Service Excellence Through Person-Centered Co-Design Strategic Direction saw the introduction of the Free to Be Me Training offered to existing and new CLC team members. This training focuses on the customer service philosophy that aligns with a person-directed approach.

The Programs and Services Department moves into the next fiscal year Delivering services that strive to put the individuals we serve and their own communities first at the center of decisions and progression.

Respectfully submitted,  
Christine Heath  
Director of Programs and Services

## **Annual Report – Finance and Operations**

Over the last year, the Finance and Operations team has continued to assist and support the agency through the innovations requested and implemented in all areas of the agency.

The new Associate Director of Finance, Yissel Barrios Cruz has led the Finance team through the re-invention phase to strengthen payroll processing, optimize Visa expense processing timelines and facilitate Passport expense tracking. This process was supported by Manpreet Saini, our Payroll Accountant, Simerjit Teja, our Payables Accountant, Jen Mertz on the Passport team and Jen Tacoma providing programs services and covering the reception area of the operations centre.

The finance team supported the HR team in implementation of the HRIS, Workzoom. To date there has been some progress, including running our payroll through Workzoom.

On the Information Technology front, our IT Manager Jorge Valois took on several projects to modernize our equipment, improve internet speed, update software, whilst also investing in improved security of our systems. Jorge acknowledges the back-up support he receives from Edward Williams.

The Associate Director of Operations, Winston Reid has continued to oversee CLC's repairs and maintenance and supporting the Executive Director with new housing developments. He is well-supported by Joe Souza and Eric Fagundes. The team had an exciting year with renovations at multiple sites and they supported the Program Managers' efforts to create the homey feel at all sites.

When I joined the team in February 2023, I found a motivated team of professionals who will take our agency to the next level as we continue to build on past success and excel in supporting the agency to achieve the goals set up in our 2021-2026 strategic plan.

In the upcoming year, we will have more investment in improvements at the homes, there will be more work on our filing system, further implementation steps on the Workzoom HRIS and we will remain steadfast on cost control to optimize value for money in Agency spending.

Respectfully submitted,  
Elvis Samasuwo