



2018/19 ANNUAL REPORT

**PACE**

LIVE YOUR LIFE





Jan Dymond, Board Chair

## MESSAGE FROM JAN DYMOND, BOARD CHAIR AND LAURA VISSER, EXECUTIVE DIRECTOR

This has been a year of strong performance for the organization – one that enabled PACE to demonstrate its ability to both pursue new opportunities and mitigate the impact of emerging challenges – all while maintaining the high levels of service to clients, that are at the heart of PACE’s mission. These successes were only made possible by the hard work of PACE team members, the support of clients, and the effective contributions of the Board of Directors.

Financially, PACE was fortunate to receive small base budget increases from both the Toronto Central and Central Local Health Integration Networks (LHIN) that relieved budget pressures the Board and Senior Leadership team had anticipated at the beginning of the fiscal year. In addition, PACE received targeted one-time funding from the Central LHIN that enabled the organization to eliminate its historical pay equity obligation. This achievement is good news for the affected employees and the elimination of this liability will serve PACE well in the rapidly changing health care environment.

In addition to these successes, 2018/19 presented PACE with two key inter-connected challenges. The province-wide shortage of Personal Support Workers continued to grow this year and impacted the organization’s ability to recruit new attendants as easily as has been typical in the past. The resulting staffing shortage was felt across PACE programs and affected the organization’s ability to achieve the service delivery targets that were originally set for the Attendant Outreach program. In response, the PACE team worked together to:

- Implement new recruitment practices that reduced the amount of time required to hire and orient new staff and helped to limit the proportion of service delivered to PACE clients by third-party agency staff.
- Test new client onboarding practices that enabled PACE to successfully initiate service for 29 community members who had been on the wait list for the Attendant Outreach program. As a result, PACE was also able to meet the adjusted service delivery targets negotiated with the Central LHIN for this program.
- Complete a review of the service delivery model for the Attendant Outreach program. The results will inform upcoming changes that will improve service delivery for clients and work conditions for staff.

We were particularly pleased that client satisfaction and experience survey results continue to be very strong, with 92% of clients reporting that they are satisfied or very satisfied with PACE services overall. As is our commitment, each program team has reviewed the feedback received from the clients they serve and identified a quality improvement priority that they will focus on in the year to come. We are proud of the way each team has demonstrated its commitment to continuous improvement and are excited to see the results in the coming year.

In addition to advancing internal priorities, PACE was highly active in partnership work at the provincial, regional and local levels in 2018/19. PACE is supporting continued collaboration among attendant service providers - chairing both the Ontario Association of Independent Living Service Providers and the Attendant Services Leadership Group in the Toronto Central LHIN. PACE is an active member of the Attendant Services Application Centre in the GTA and in the Central LHIN Attendant Services Network. In addition, PACE supported the advancement of health system priorities and transformation by continuing to participate in each of the five sub-regions in the Toronto Central LHIN and to explore new service delivery opportunities with our broader health system partners. We are excited to be ready to test a new integrated approach for supporting clients living with the effects of acquired brain injury in partnership with the Behavioural Therapy Services team at West Park Healthcare Centre in the coming year.



Laura Visser, Executive Director

The changing healthcare system environment will create opportunities for PACE to pursue new partnerships and explore integration possibilities in 2019/20. We look forward to building on our existing relationships in order to shape how PACE and attendant services can contribute to health system transformation.

To ensure that the organization has the capacity to contribute in a meaningful way to Ontario's health system transformation, PACE will focus on a limited number of strategic priorities in 2019/20. These will include: efforts to further stabilize frontline staff capacity, working towards an optimized service delivery model for the Attendant Outreach program, and further strengthening the ABI Supportive Housing program through the implementation of emerging leading practices.

On behalf of the Board of Directors and the Senior Leadership team, we sincerely thank all PACE clients, staff, and partners for their continued contributions, collaboration and support over the past year. Because of their ongoing commitment, we enter 2019/20 with confidence, and the knowledge that PACE is well positioned to continue to advance its vision of a day when independence and choice are options for everyone.

*On the cover:*

### **MEET PACE CLIENTS:**

*Dawid (left), Samantha (top) and Erin (right)*

## WHO WE ARE

PACE is a non-profit community support service organization established in 1981 to provide support services to adults with disabilities who are determined to live independent lives. PACE provides support services to more than 321 individuals, who have a variety of disabilities including multiple sclerosis, cerebral palsy, spinal cord injuries, acquired brain injuries, muscular dystrophy and Huntington Disease.



## PACE STRATEGIC PLAN

### Vision

Independence and choice – options for everyone.

### Mission

To deliver excellent support services to people with disabilities so they can live their lives.

### Values

#### Respect

We embrace all differences and treat every person with dignity and courtesy.

#### Client Choice

We honour each client's right to direct their services to the extent that they can.

#### Courage

We make the choices needed to evolve and thrive.

#### Integrity

We keep our promises and meet our commitments.

#### Teamwork

We work together and with partners to provide the best client experience.

## OUR

### PRIORITIES

### OUR GOALS

#### Deliver Top

#### Quality Services

- Recognized by clients for consistently providing excellent and safe client experiences.

#### Create the Strongest Team

- Staff and management to work together as a team – demonstrating trust, healthy dialogue as well as shared commitment, accountability and results.

#### Sustain Organizational Vitality

- Maximize the amount of service that can be delivered without compromising quality.
- Achieve sustainable and optimized Human Resources.
- Enhance organizational resilience through efficient and effective corporate support.

#### Demonstrate Service Leadership

- Increase access to address unmet attendant service needs in the Central and Toronto Central LHIN.
- Evolve and expand services in response to emerging client needs and support requests.

#### Provide System Leadership & Partnership

- Increase attendant service capacity through the creation of solutions to existing system gaps.
- Actively participate in advancing integrated and population-based health care initiatives in a manner that respects PACE's commitment to client-choice.

## PACE BY THE NUMBERS

# \$15,259,104

Budget for 2018/19

PACE  
Service  
Delivery



SUPPORTIVE HOUSING DAYS

## 40,259

## 67,956

ATTENDANT OUTREACH  
HOURS



### Demographics

46%

GENDER

MALE

54%

FEMALE

AGE

24%

18-39

55%

40-64

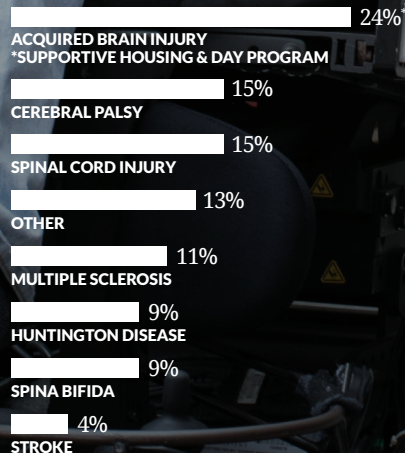
21%

65 AND OVER

### MEET TIEN

*Tien lives at the Joanne Wilson  
Supportive Housing program.*

### Primary Client Disabilities



# 321

TOTAL NUMBER  
OF UNIQUE CLIENTS  
SUPPORTED

## 147

ATTENDANT OUTREACH

## 105

SUPPORTIVE HOUSING

## 105

CLIENT RESOURCES

## 41

ACQUIRED BRAIN INJURY  
DAY PROGRAM

## 10

ACQUIRED BRAIN INJURY  
SUPPORTIVE HOUSING

## 10

HUNTINGTON DISEASE  
DROP-IN

## 8

HUNTINGTON DISEASE  
COMMUNITY PROGRAM



SUPPORTED BY  
A TOTAL OF

# 345

EMPLOYEES



# Meet Saverio

SAVERIO LIVES AT THE CABOTO  
SUPPORTIVE HOUSING PROGRAM.



Saverio was born with osteogenesis imperfecta – or brittle bone disease, which is a disorder that results in bones being very fragile. “It’s like your bones are made of fiberglass and they break very easily”, explains Saverio.

Saverio grew up and lived in the area of Dufferin Street and Rogers Road with his family – his Mom, Dad, older brother, grandmother and aunt. Three and a half years ago he went into the Gage Transition to Independent Living program to learn and practice independent living skills. Saverio shares, “It is usually a one-year program but I did it in six months as they said that I was ready.”

It was then that he became a PACE client. Saverio now lives independently at the Caboto Supportive Housing program at Dufferin and Lawrence. To visit his family, Saverio easily makes the trip on the Dufferin bus and is there in 15 minutes.

Saverio is a die-hard Toronto Maple Leaf fan and totally into hockey. He got into playing powerhockey when introduced to it through a demo at his elementary school. He tried it out and liked it and has been playing for 16 years now. Currently, Saverio plays once a week in a league and then he is part of an all-star team that travels to tournaments.

Saverio’s passion for hockey causes his mother stress given his elevated risk for breaking bones. But, given Saverio’s condition, he is always at risk of breaking bones. “Just recently, I was in an accident. I was on a Wheel-Trans bus and another driver came right at us. The bus driver slammed on the breaks but ended up hitting the car anyways. I went forward in my chair and I ended up breaking both of my legs.” He is now on the mend, which makes Saverio glad as he has a big upcoming powerhockey tournament.

This wasn’t the first time that Saverio has broken bones. “I’ve been breaking bones all my life.

## MEET SAVERIO CONTINUED...

When I was younger - it was very easy. I once broke a finger simply picking up a bottle of water.” He has also broken his nose playing powerhockey. He took a slap shot to the face. “That was my stupidity ‘cause I went to go block a shot”, admits Saverio. “We were in the playoffs. When you’re in the playoffs you have to do things.”

Saverio went to Humber College for Recreation and Leisure Services. Today, he is actively looking for a new employment opportunity. “It

is so hard to find jobs lately.” He has been on 20 interviews in the past three to four months. “They (prospective employers) like the resume but, once you get there it is a different story. The biggest challenge is that employers are all shocked to see that I’m in a wheelchair because they don’t expect it from my resume. I apply for jobs that I can do, like customer service roles.”

For Saverio, living at Caboto and receiving service from PACE has

been good. Saverio explains, “It is about the actual “client” themselves. It is the way you present yourself and how you act with staff and the people around you that is important.” He believes that what you give – you get.

Living at Caboto has given Saverio his independence. “Everything is good - the staff are good. Life is good!” says Saverio with appreciation.

# Meet Rosemary

## ROSEMARY LIVES IN HER OWN HOME AND RECEIVES SUPPORT SERVICES THROUGH PACE’S ATTENDANT OUTREACH PROGRAM.

Rosemary’s disability began almost twenty years ago when she was diagnosed with multiple sclerosis. The symptoms of her disability evolved through a slow progression. “Things began with my usual gait. The doctors put me through all kinds of tests. I started using a cane and then went to a walker. It has been a steady decline. I just know I can’t walk and cannot get out of this chair. I need support”, shares Rosemary.

Rosemary lives in a condominium and has been a PACE client for almost four years. Rosemary shares that PACE staff play a significant role in

enabling her to live independently. “They’re (PACE staff) so good to me. They’re so accommodating and so helpful – they give me the independence that I couldn’t manage on my own. They remind me, I’m here to do what you want. And when they leave – I look around – my bed has been changed, some laundry folded, breakfast has been made, everything looks nice and I feel good and organized. Those are the things I can’t do myself. I’m all tidy and clean and I feel that I can go about my day.”

Rosemary keeps very busy and tries to go out every day. She explains,

“I stay in usually once a week to get organized – catch up – pay bills, do filing, arrange things. I go to physio once a week, my personal trainer (at the gym in her building) and Lyndhurst twice a week. I try and do different things as I enjoy what our city has to offer.”

Rosemary has two sons that live in the greater Toronto area. Her sons and their families come and visit on weekends. Rosemary proudly shares, “I have two grandchildren. It’s fun for me to see the kids! My family is happy that I now have my independence.”



# Meet Laura

LAURA LIVES IN HER OWN HOME AND RECEIVES SUPPORT SERVICES THROUGH PACE'S ATTENDANT OUTREACH PROGRAM.



Laura experienced a serious illness a year and a half ago which resulted in life altering changes. When she came out of rehab she was unable to walk and required complete care. "It was like dropping someone into the deep end of a pool and saying swim. I nearly drowned. The challenges were monumental."

Things got better for Laura when she began receiving support services from PACE.

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*"The staff person was golden. She was stellar. She never sat still. She put on my laundry and then I would have a shower. Then we would be on to something else. She was very accommodating. She was always telling funny jokes. It was a delightful experience."*

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It has now been six months since Laura started receiving PACE services and she is in a better place. "I'm on my feet now. It makes you feel entirely different about your life. Just taking care of those basic elements, I can't even begin to tell you how positive I feel. With PACE, we can handle the simple things that physically I struggle to do on my own" says Laura.

Laura agrees that PACE does fulfill its promise to clients of Live Your Life.

"That's what PACE has enabled me to do. If it wasn't for PACE, I wouldn't be able to live my life by my own terms" says Laura with appreciation.



## WHAT WE DO



### MEET LUCY AND MELANIE

*Lucy and Melanie live at the Joanne Wilson Supportive Housing program.*

### Supportive Housing Services

The Supportive Housing program provides essential support services to eligible individuals living in PACE's designated supportive housing locations. This program supports adults with disabilities to live independently in the community.

PACE staff are available to provide support 24-hours per day, seven days a week for pre-booked daily services as well as unscheduled, urgent services in all of our supportive housing sites. Clients live in their own apartments and a landlord/tenant relationship exists so the client maintains a lease not connected to PACE services.

### Attendant Outreach Services

PACE provides personal support services associated with the activities of daily living at the client's home, school or workplace. These services are provided on a pre-booked basis throughout the Greater Toronto Area from 6:00 a.m. to midnight.

### Fee for Service Program

These personal support services are pre-scheduled on a temporary basis to meet the needs of people with disabilities. Services are purchased by private corporations, partner organizations and individuals.



## Enhanced Services at Bello Horizonte

The PACE Bello Horizonte location supports two groups of people:

- those with Huntington Disease (this part of the program is unique in Toronto and Canada);
- and people who require enhanced services as well as personal support.

PACE staff provide information to clients to assist them to make healthy and safe decisions about their services. Also, life skills - such as banking, shopping, nutrition, social/recreational, education/volunteering are taught. Assistance navigating the health care system and connecting with community agencies and resources is also provided to clients who want it.

### Huntington Disease (HD) Drop-In Program

This free monthly event is hosted by PACE for people living with HD and their family members to socialize and connect with other members of the HD community.

### HD Community Program

PACE provides community-based support services for adults living with the effects of HD. Services are provided in clients' homes throughout Toronto and on a pre-booked basis. Services are customized to address individual needs including physical, cognitive and psychiatric challenges that a person with HD may experience.

## Acquired Brain Injury (ABI) Supportive Housing Services

Supportive Housing for adults living with the effects of an acquired brain injury is provided at our Edwards Manor location. This is an integrated community apartment complex in south Etobicoke where PACE provides 24-hour support to these clients living in their own studio apartment.

Support services include personal, general and wellness assistance. Specific to ABI support, enhanced services provided are customized to address individual life skills, cognitive and behavioural needs. We work with each client to set goals that determine the scope of the individual supports to be provided. Clients learn or relearn ways to live independently again.

### ABI Day Programs

Our day programs are held at the wheel-chair accessible Paula Cassin Learning Centre and offer learning opportunities/training, recreational activities and social support. Our programs are designed to meet the needs of clients and are created based on input from clients. Programs provide opportunities to learn and practice new skills and/or to relearn and practice old skills and information impacted by the ABI.

Clients are partnered with Coaches, who help define clear goals, keep them on track, and provide extra support if needed. Once a client has

successfully acquired the desired skill they can apply (if they choose to) for the Community program to work with a Coach to transfer that skill to their home or community.

### ABI Community Program

Following the assessment process, recommendations, and a plan for specific individualized service needs and goals are developed. Depending on the goals that have been established, the length of the program could be 6-12 weeks long. Further assessments may be conducted on an as-needed basis. Service is provided in the home or community once or twice a week (depending on the needs).

## Client Resource Services

PACE provides practical case management support to its clients. The support provided can be system navigation, information, resources, education, and support adjusting to an evolving disability. Staff meet with clients in their home or in the community, wherever assistance is required.



**BOARD OF DIRECTORS**

**Jan Dymond**  
Chair

**Todd Kilpatrick**  
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Director

**Tracy Odell**  
Director

**Asher Alkoby**  
Vice-Chair

**Laura Tamblyn Watts**  
Secretary

**Beatrise Edelstein**  
Director

**Bill Noble**  
Past Chair

*Meet Gladys and Matt*

*Gladys and Matt are  
members of the PACE  
Scheduling team.*





## STAFF YEARS OF SERVICE

### 30 YEARS

Aderemi Amoo	<i>Caboto</i>
Les Anderson	<i>Henry Lane</i>
Ivy Ashmeal	<i>Bathurst</i>
Ali Banytamin	<i>Bathurst</i>
Paulette Brown	<i>Bathurst</i>
Emma Julien	<i>Henry Lane</i>
Yadram Persaud	<i>Broadway</i>
Julie Rampersad	<i>Bello1</i>
Elaine Scott	<i>Bathurst</i>
Veronica Waugh	<i>Outreach</i>

### 25 YEARS

Winnifred Brown	<i>Henry Lane</i>
Angelito Garcia	<i>Broadway</i>
Minda Loberiano	<i>Broadway</i>
Sonia Nisbeth	<i>Bathurst</i>
Vishal Persaud	<i>Henry Lane</i>
Donovan Sterne	<i>Broadway</i>
Beatriz Valera	<i>Henry Lane</i>

### 20 YEARS

Solomon Buenagua	<i>Henry Lane</i>
Melva Clarke	<i>Bello1</i>
Paul Hibbert	<i>Broadway</i>
Tracy Howell	<i>Head Office</i>
Edgardo Maranan	<i>Outreach</i>
Larry Rampersad	<i>Caboto</i>
Anderson Salvador	<i>Windward</i>
Patience Wilson	<i>Caboto</i>

### 15 YEARS

Jesusa Amolacion	<i>Henry Lane</i>
Sharon Bancroft	<i>Outreach</i>
Delfin Dauz	<i>Outreach</i>
Maria Doradea	<i>Henry Lane</i>
Pareshkumar	
Limbachia	<i>Head Office</i>
Mervina Plummer	<i>Outreach</i>
Waheed Seriki	<i>Bello1</i>
Marlene Turner	<i>Outreach</i>

### 10 YEARS

Gregory Abiola	
Ojewale	<i>Henry Lane</i>
Saheed Alebiosu	<i>Henry Lane</i>
Zareen Azeem	<i>Edward Manors</i>
Esther Baidoo	<i>Bello2</i>
Debbie Baksh	<i>Broadway</i>
Roalin Cacayurin	<i>Bello1</i>
Suzette Chichester	<i>Bello2</i>
Gladys Gallardo-Roy	<i>Head Office</i>
Laura Gideon	<i>Head Office</i>
Shawak Jemi	
Hansotia	<i>Bello1</i>
Francis Joseph	
Gerona	<i>Broadway</i>
Rubika Kandasamy	<i>Edward Manors</i>
Peter Kyereme	<i>Outreach</i>
Michael Lewis	<i>Bello2</i>
Ruhul Lovelu	<i>Bello2</i>
Eva Miodonski	<i>Head Office</i>
Zhanna Shobick	<i>Head Office</i>

### 5 YEARS

Donna Giasson	<i>Head Office</i>
Irene Kamau	<i>Joanne Wilson</i>
Robert Honeywell	<i>Outreach</i>
Lateef Odunaiya	<i>Outreach</i>
Safiya Ophar	<i>Outreach</i>

### RETIREES

Vivia Cameron	<i>Caboto</i>
Wesley Gordon	<i>Outreach</i>
Jennifer Morgan	<i>Caboto</i>
Thomas Riley	<i>Head Office</i>
Kathleen Williams	<i>Caboto</i>
Merle Yearwood	<i>Windward</i>

**To the Board of Directors of PACE Independent Living***Opinion*

We have audited the financial statements of PACE Independent Living, (the Organization), which comprise the statement of financial position as at March 31, 2019 and the statements of operations, changes in net assets 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, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

*Basis for Opinion*

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charges 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.

*RSM Canada LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
June 7, 2019  
Toronto, Ontario

**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2019**

	2019	2018
<b>ASSETS</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 1,956,406	\$ 1,385,632
Contributions receivable (Note 4)	450,000	-
Accounts receivable	99,773	102,116
Prepaid expenses	52,529	40,132
	2,558,708	1,527,880
Capital assets	3,282	15,074
	\$ 2,561,990	\$ 1,542,954
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 2,365,944	1,337,174
Due to Ministry of Health and Long-Term Care - Local Health Integration Network	119,245	233,673
	2,485,189	1,570,847
<b>Deferred contributions</b>		
Expenses of future periods	289,442	173,602
Capital assets	3,282	15,074
	2,777,913	1,759,523
<b>NET ASSETS</b>		
Unrestricted	(215,923)	(216,569)
	\$ 2,561,990	\$ 1,542,954

Economic dependence (Note 2)

Commitments and contingencies (Note 8)

Approved by the Board

*A. Alksby*  
Director

*J. H. H. H. H.*  
Director



**STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31, 2019**

	<b>TOTAL 2019</b>	<b>TOTAL 2018</b>
<b>Revenue</b>		
Ministry of Health and Long-Term Care - Local Health Integration Network (Note 6)	\$ 15,057,144	\$ 14,328,175
Other	189,801	243,976
Interest	24,262	12,932
Amortization of deferred contributions related to capital assets	11,792	11,792
	<b>\$ 15,282,999</b>	<b>\$ 14,596,875</b>
<b>Expenses</b>		
Employee salaries and wages (Note 4)	\$ 11,789,807	\$ 11,198,476
Employee benefits	2,145,435	2,154,200
Supplies and sundry	542,520	512,551
Equipment	319,366	234,010
Contracted out	10,092	18,850
Building and grounds	463,341	466,298
	<b>\$ 15,270,561</b>	<b>\$ 14,584,385</b>
Excess of revenue over expenses before amortization of capital assets	12,438	12,490
Amortization of capital assets	(11,792)	(11,792)
Excess of revenue over expenses	<b>\$ 646</b>	<b>\$ 698</b>

STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED MARCH 31, 2019

	UNRESTRICTED	INVESTED IN CAPITAL ASSETS	2019 TOTAL	2018 TOTAL
		(Note 5)		
Net assets, beginning of year	\$ (216,569)	\$ -	\$ (216,569)	\$ (217,267)
Excess of revenue over expenses	646	-	646	698
Net assets, end of year	\$ (215,923)	\$ -	\$ (215,923)	\$ (216,569)



**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2019**

	2019	2018
<b>Cash provided by (used in)</b>		
<b>Operations</b>		
Excess of revenue over expenses	\$ 646	\$ 698
Items not affecting cash		
Amortization of capital assets	11,792	11,792
Amortization of deferred contributions related to capital assets	(11,792)	(11,792)
Net changes in non-cash working capital		
Accounts receivable	2,343	(25,182)
Prepaid expenses	(12,397)	48,304
Accounts payable and accrued liabilities	1,028,770	(131,124)
Deferred contributions relating to expenses of future periods	115,840	37,512
Due to Ministry of Health and Long-Term Care - Local Health Integration Network	(114,428)	(107,239)
Contributions receivable	(450,000)	-
<b>Net change in cash and cash equivalents</b>	<b>570,774</b>	<b>(177,031)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>1,385,632</b>	<b>1,562,663</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,956,406</b>	<b>\$ 1,385,632</b>

## NOTES TO FINANCIAL STATEMENTS

### MARCH 31, 2019

#### 1. ORGANIZATION AND NATURE OF OPERATIONS

PACE Independent Living (the “Organization”) is a charity incorporated as a corporation without share capital in the Province of Ontario. The Organization provides support services to adults with disabilities.

As provided under the Local Health System Integration Act 2006, effective July 1, 2010, the Ministry of Health and Long-Term Care (“MOHLTC”) assigned to the Local Health Integration Network (“LHIN”) all its rights, duties and obligations under its Multi-Sector Accountability Agreement (“M-SAA”) with the Health Service Providers (“HSP”). M-SAA is aligned with the MOHLTC’s transforming agenda and will enable the LHIN to take on full responsibility for planning, funding and integrating health services in the LHIN are, which includes the HSP. The Organization is assigned into the Central LHIN and Toronto Central LHIN.

#### 2. ECONOMIC DEPENDENCE

The Organization’s principal funder is the MOHLTC-LHIN. The funding is subject to budget review. In management’s opinion, the Organization’s ability to continue its programs is dependent on this funding.

#### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

##### (a) Revenue recognition

The Organization follows the deferral method of accounting for grants and contributions.

The Organization’s programs are principally funded through MOHLTC-LHIN under program budgets subject to annual review. Grants are received on a monthly basis from the MOHLTC-LHIN and are recognized as revenue in the period the expenditure relating to the grant is incurred. Grants relating to expenditures to be incurred in periods subsequent to year end are recorded as deferred contributions. Grants are provided for each program of the Organization (Supportive Housing, Attendant Outreach and Acquired Brain Injury). Any expenses incurred by a program in excess of the approved grant are borne by the program.

Contributions related to the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets.

Annually, the MOHLTC-LHIN performs a reconciliation between the Organization’s allowable expenditures and funds paid during the previous year. The balance due to or from the MOHLTC-LHIN for the year ended will not be determined until the MOHLTC-LHIN has reviewed the Organization’s financial and statistical returns. The management of the Organization considers the amounts reported to include all proper adjustments for non-allowable costs.



**(b) Cash and cash equivalents**

Cash and cash equivalents include cash and term deposits with an initial maturity of 90 days or less.

**(c) Financial instruments**

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to carry any such financial instruments at fair value.

The financial assets subsequently measured at amortized cost include cash and cash equivalents, contributions receivable and accounts receivable. The financial liabilities measured at amortized cost include accounts payable and accrued liabilities and due to Ministry of Health and Long-Term Care - Local Health Integration Network.

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

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of impairment. The amount of a write-down, if any, is recorded in the excess of revenues over expenses. Reversals of impairment are recorded to the extent that the value has increased, up to the amount that would have been reported at the date of the reversal had the impairment not been previously recognized. The amount of the reversal is recognized in the excess of revenue over expenses.

**(d) Donated capital assets, materials and services**

Donated capital assets are recorded at fair value at the time of receipt when fair value can be reasonably estimated. Donated materials and services are not recorded.

**(e) Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Amounts subject to such estimates and assumptions include useful lives of capital assets. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2019

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

The Organization has an outstanding claim relating to retroactive pay equity legislation relating to the years 2005 to 2009. There is an agreement with the applicable unions (SEIU and UNIFOR) that the amount will only be paid if and when the MOHLTC-LHIN makes funds available for this purpose. Up to and including March 31, 2018, the claim was disclosed as a contingency because the settlement with the unions was dependent upon confirmed funding. A review of the pay equity liability completed during the fiscal year identified potential payments of \$852,596 at March 31, 2019. In 2019, the Organization obtained confirmation of funding and as such have included the full amount of the claim in accounts payable and accrued liabilities. The \$450,000 contribution receivable at March 31, 2019 represents funds receivable to fund the outstanding claim and also represents the final funding required to settle the liability.

5. NET ASSETS INVESTED IN CAPITAL ASSETS

Net assets invested in capital assets are calculated as follows:

	2019	2018
Capital assets	\$ 3,282	\$ 15,074
Amounts financed by deferred capital contributions	(3,282)	(15,074)
	\$ -	\$ -

Change in net assets invested in capital assets is calculated as follows:

	2019	2018
Excess of revenue over expenses:		
Amortization of deferred contributions related to capital assets	\$ 11,792	\$ 11,792
Amortization of capital assets	(11,792)	(11,792)
	\$ -	\$ -



## 6. MOHLTC/LHIN FUNDING

	CENTRAL	TORONTO CENTRAL	NET 2019	NET 2018
Annual funding	\$ 9,039,489	\$ 5,451,461	\$ 14,490,950	\$ 14,303,539
One time funding - Complex Client Support	-	60,630	60,630	24,636
One time funding - Pay Equity	505,564	-	505,564	-
	\$ 9,545,053	\$ 5,512,091	\$ 15,057,144	\$ 14,328,175

## 7. EMPLOYEE FUTURE BENEFITS

- (a) The Organization has a defined contribution pension plan which began in May 1997. The plan is for the employees of the UNIFOR, Local 40 and is administered by the Canada-Wide Industrial Pension Plan. Benefit levels can change depending on a change in the collective agreement or on the performance of the pension fund. The current year contributions made by the Organization were \$97,631 (2018 - \$105,411).
- (b) The Organization has joined a defined contribution multi-employer pension plan for employees who are members of the Local 1 Service Employees International Union commencing December 1998. It is administered by the Nursing Home and Related Industries Pension Plan. The cost of the plan is recognized based on contributions made during the year. The current year contributions made by the Organization were \$112,863 (2018 - \$104,701).
- (c) The Organization has a Registered Retirement Savings Plan of certain employees of the Ontario Public Service Employees Union Local 593. Employees transferred as part of the new services on September 1, 2015 from Clarendon Foundation are enrolled in this plan. The current year contributions made by the Organization were \$33,987 (2018 - \$34,406).
- (d) The Organization has a defined contribution plan providing pension benefits to eligible management and administrative employees, which began on August 1, 2004. The cost of the plan is recognized based on contributions made during the year. The current year contributions made by the Organization were \$100,468 (2018 - \$98,400).

## 8. COMMITMENTS

The Organization is committed to minimum payments under operating leases for premises and office equipment as follows:

2020	\$	194,876
2012		20,453
	\$	215,329

