



St. Clair O'Connor  
Community

# Annual Report 2022-2023

*“Nurturing the Health and well-being  
of older adults and families in our community”*

2701 St. Clair Ave East Toronto ON M4B 1M5

# Table of Contents

<b>1. Mission, Vision, and Values</b>	<b>3</b>
<b>2. Message from the Board Chair</b>	<b>4</b>
<b>3. Message from the Chief Executive Officer</b>	<b>7</b>
<b>4. Message from the SCOC Foundation Chair</b>	<b>10</b>
<b>5. Council Reports</b>	
Residents' Council	12
Family Council	13
<b>6. Community Wellbeing</b>	
Housing and Environmental Services	15
Community Wellness and Long-term Care	18
Program Supports and Development	21
Dining	27
<b>7. Financial Statements</b>	<b>29</b>



## **Mission Statement**

Guided by Christian faith and Mennonite heritage, we nurture the health and well-being of older adults and families in our community.

## **Vision Statement**

We will lead the way to new models of service, housing and care that define a healthy community for people of all ages.

## **Values**

### **On the Road to Servant-Leadership**

#### **Service**

- Serving one another at home and in the neighbourhood
- Extending Christian love and compassion
- Volunteering: giving and receiving with helping hands and open hearts
- Striving to be exceptional by leading the way
- Lifelong learning and growing

#### **Community**

- Trusting and nurturing healthy relationships
- Respecting unity and diversity of cultures and ages
- Living together in an intergenerational setting founded by Mennonite visionaries
- Empowering people through the use of their gifts
- Fostering teamwork, accountability and adaptability

#### **Commitment**

- Celebrating the unique worth of each individual
- Inspiring happiness, hospitality and well-being
- Growing a welcoming place

## Message from the Board Chair

It's our 40<sup>th</sup> anniversary – a time to reflect on our founding vision, what we've done in the immediate past, and what we've set out to do in pursuit of that vision.

In 1983 the St. Clair O'Connor Community (SCOC) welcomed its first residents into a novel venture – an intergenerational community in support of seniors. The vision was to be a normal residential community (roughly 2/3 seniors, 1/3 younger) that enabled its residents to age in place to life's end.

The original residents ranged from families with small children to elders with significant support needs housed in our small long-term care unit. Residents were strongly committed to the inter-generational vision. The building blocks of successful community life included working together towards a common goal, and in ensuring resolution of issues as they inevitably arose. Our founding church members, along with neighbours in the surrounding community, were involved in many ways. Our staff, whatever their responsibility, were person-centered and creative in how they supported individuals with support needs within it. It didn't take long for the SCOC to become known as an innovative and attractive community others wished they'd thought of.

One brief story. Mary (not her real name) had dementia and staff weren't sure how to engage with her. One staff discovered that she'd enjoyed horse races. That inspired the Program Director to take Mary by bus to the Greenwood Racetrack at the foot of Woodbine. On arrival, Mary's demeanor changed. She watched horses being put through their paces, and talked of which would likely win. A nearby gentleman leaned over to say how nice it was to see a daughter take her mother to the races, and could he place their wagers at the Betting Window? Mary took out a small bill, pointing to the horse she wanted to bet on. That happened a few times, Mary winning more than she lost. Mary's dementia progressed, but as the story got told, her status amongst staff and fellow residents improved considerably.

Of course, SCOC's vision got tested over time by alternate ideas (whether of staff, residents, or community friends), missteps in judgement, changing demands of government funding bodies, and so on. Arguably the harshest challenge was posed by the COVID pandemic. Controls imposed challenged our civility, well-being, and sense of community that we're now recovering.

Financially, SCOC was in reasonable condition as last year ended, but a certain amount of detritus had accumulated that needed attention. So, at the beginning of this calendar year, we invited our residents and staff into a listening process to identify issues needing to be addressed – residents in Town Hall meetings, staff in smaller meetings. Through it all, I think it fair to say, we came together with a renewed appreciation for and commitment to the original ideal – the importance of being a community, not segregated by age or capacity, seeking to be a 'light on a hill' – understanding there was substantial work to be done.

The Board also focused on resolving several outstanding legal severance issues, strengthening our staff capacities while catching up with salaries frozen during COVID, and finding means to repair our aging facilities. The net result of the 'catch up' actions was a modest deficit in the past fiscal year's financial statement.

As those issues were addressed, we turned our focus to development priorities. Financial support from our SCOC Foundation is helping us move SCOC's long-term care redevelopment proposal through the Ministry of Health & Long-Term Care. The short-term goal is for funding to plan new housing – small homes for people needing continuous support within an enlarged residential building. To reimagine how our programs and supports can enhance the quality of life for all residents (young to old, but in particular those with long-term support needs), we're sending several groups of 3 to 6 staff, board and community members on learning tours to sites we can learn from. The ambition is to have such learning transform our culture so that all residents feel respected for who they are, and staff feel empowered in their support roles.

In closing, I wish to thank: our residents and community friends for their input and advice given over the past year; our staff for their day-to-day commitment to our collective vision and openness to the changes we've been seeking to introduce; and, to my fellow Board members for their contributions of wisdom and time this past year way beyond what normally would be expected. Our SCOC vision is worth the effort, resonating as it does with core teachings in the Sermon on the Mount – to live rightly, compassionately, and justly within our world, and to respond to others in ways of righteousness, compassion, and justice.

Respectfully, submitted

Aldred H. Neufeldt, Board Chair



## Message from the CEO

I am happy to welcome all of you to the 42<sup>nd</sup> Annual General Meeting of St. Clair O'Connor Community. Your presence is testimony to your interest and support to SCOC. I would like to thank the Board of Directors for their dedication to their Mission and for always showing up for the hard decisions and for the time and effort put into their role. To the staff for their trust, loyalty and resilience. To all of those who call SCOC home, thank you for always being an integral part of this community and for always knowing our "why". You continually support this community and care about others. I find it heartwarming.

I have had the privilege of being part of the St. Clair O'Connor Community since May of this year. I have found SCOC to be a very welcoming and caring community. I first met with the transitional team and through conversations with them, I knew that my own personal values and style of leadership would work well with SCOC. I also knew that this community had a tumultuous few years with COVID, and some organizational struggles, but also could see this community was rich in history and stories. The Mission, Vision and Values are something that I could believe in and carry forward to ensure this community continues to be guided by Christian faith and heritage, and the nurturing of older adults and families in our community. I am excited by the possibilities. This community will be a leader in a new model of service for residents requiring continuous support.

Our initial priority was to work with the finance department to ensure we had the right people in place good systems to meet the needs of our community. We have hired a solid finance team who understand that we are here to meet the needs of our community and answer questions in a polite and timely manner. I am confident that with this team we will have processes in place to take SCOC into our next 40 years.

In the 6 months since I have joined SCOC we have stabilized and improved communication through monthly Town Hall Meetings with both residents



and staff of SCOC. We have worked at getting the Town House dwellers involved in our community by ensuring they receive invites to these meetings and have a voice. We have hired a Director of Programs and Community Development to lead our programs and have initiated opportunities for residents to meet socially such as the several picnics this past summer. I heard laughter and the sounds of community as people enjoyed each other's company and shared stories. We launched a more user friendly website that lets everyone know about us. We enjoyed lots of local produce this summer and have monthly Food Talks where people can come and share their food passions and make suggestions. We danced on the patio to celebrate our resilience through the COVID pandemic. I can imagine the possibilities of where the next few years could take us!

We have a great culture in our community. This culture was instilled from the conception of SCOC. But there are ways we might improve the culture, notably our culture of care. Towards that end we have sent several of our staff to different venues to explore different approaches of care. One group visited Sherbrooke Center in Saskatoon to explore their approach to long-term care with a small house model where residents reside in homes of 9 or 10 people. It's a model we might introduce within our community. In preparation, we are planning to train staff in several ways to better help people fulfill their needs and enhancing their ability to direct their own lifestyle and make their own choices. The guiding principles have been called the Eden Alternative Philosophy which focuses on moving from the medical model of care to a culture of home where people/elders are able to direct their own lives. It fits well with SCOC's Mission, Vision and Values. A Culture Committee has been formed to help drive such a change in the next few years.

We will improve our financial budgeting system and ensure we have a Capital reserve to enable us to improve our infrastructure. We will adhere to the 5-year Capital plan adopted in 2020 and continually re-evaluate needs



and extend the plan to 2028. We will build some accountability into the SCOC system by ensuring we have a solid strategic plan and operations plan that will help drive our direction.

I am excited by the possibilities of redevelopment as we reimagine our Long Term Care and Assisted living, working with our Resident's Councils and Family Council to maintain and build on this amazing culture that started 40 years ago. Our community takes care of each other. This is a fundamental cornerstone of any community.

Just imagine the possibilities of what can happen, when we all come together as one and grow our community.

Respectfully submitted

Catherine Schalk,

Chief Executive Officer

## Message from the SCOC Foundation Chair

### To the St. Clair O'Connor Community Foundation Constituency

The SCOC Foundation raises funds to provide financial assistance in support of the SCOC vision. SCOC's founding vision of an inter-generational community in support of seniors and those with life difficulties, should at all times respect the desires of the individual and their families, in a lifestyle that embraces purpose.

The Foundation endeavours to ensure this is possible through financial support for SCOC and is actively participating with SCOC in developing an ongoing project to bring this to reality.

You have heard that SCOC has applied for funding to redevelop its LTC. This follows on the work of a 'Reimagine Long Term Care' working group set up by the Foundation to research promising models. The best to date were those where people lived in small homes of 10 or fewer, with cross-trained personnel gifted in providing person-centered support. The Foundation is committed to the Reimagine Long-Term Care project at SCOC that will promote intergenerational living where individuals have value and purpose.

Last year we reported that we hired Kathryn Gray as Director of Communications and Development. Kathryn has recently been very fortunate to be offered (and she accepted) very interesting employment and will be sadly missed by SCOC and the Foundation. We are currently actively looking for a person interested to carry on with this valuable, and necessary work. If you are interested, or know someone who might be interested, please contact myself, a Foundation Board Member, or Susan Pereira at SCOC. This will be an important role in establishing and strengthening human bonds with individuals, TUMC, DMC, Government, and the local community.

It seems like only a few years ago when we celebrated the 25<sup>th</sup> anniversary of SCOC, yet it was 15 years ago and SCOC is now looking to celebrate its 40<sup>th</sup> year of providing exceptional service to all who have had the opportunity to live there. In the 40 years, many friendships have been formed and old friendships have been able to stay active with people being able to live close to each other.

The rebuilding and expansion of the patio area and the maturing greening of the inner court area have been wonderful daily life elements at SCOC. The Foundation congratulates SCOC on the continuing hard work to achieve a highly desirable living space.

The Foundation has recently participated in the upgrade of the postal area and the purchase of an under-counter refrigerator while continuing to support the Reimaging of Long-Term Care project. We look forward to further opportunities to realize the vision of SCOC.

The Foundation's financial holdings at 2022 year-end remained at \$1.7 million. This despite serious downturns in the investment community which saw the S&P 500 with a double-digit negative return and the TSX with a negative 8.5% return for 2022. The Foundation is maintaining a conservative approach to investing, as it always has in the past. As a result of the present uncertainty, the Foundation has increased holdings in fixed income while most other investments are held in dividend-paying securities.

Albert Einstein said - "When you change the way you look at things, the things you look at change." SCOC and the Foundation are actively working to change the way care and housing is looked at by our community and having the larger community also see things are needed that way.

You can participate in activating such changes by making a donation to the SCOC Foundation. All donations, large and small contribute to the transformation. Donations can be in any form from cash to securities, insurance, or your estate. If you are unsure how to proceed, please let me know and we will help you.

Respectfully submitted.

Walter Friesen, Chairman

Board: Jason Bewers, Mike DeHaan, David Nelligan

# Council Reports

## SCOC Residents' Council Report

As President of Residents' Council, I am pleased to serve the St. Clair O'Connor Community as my way of supporting this vibrant organization. It's our 40<sup>th</sup> anniversary year, giving us a lot to be thankful for and to celebrate. Since Covid, it has taken the better part of two years to make our Residents' Council operational again. SCOC is one that encourages volunteering. Why not start by coming on to our Council?

The current executive committee is comprised of 9 dedicated members. A desirable number would be 12 to 15. We are looking for new ideas and support from all residents. No previous experience required,

The first BBQ of the season was a June fundraiser in support of Miguel, who works here in Maintenance, helping him with legal fees regarding his refugee status. We were able to give him a cheque for \$2500 to cover his lawyer's fees for which he was very grateful.

Our September fundraiser was a concert given by Dr. Mike Daley doing a history lecture and singing folk songs of the 50's and 60's Yorkville. He was quite a hit! In fact, there have been numerous requests to have him back in spring.

The purchase of a sandwich board cost was shared with SCOC that will inform the community of all SCOC upcoming events. Outreach to the neighbouring community is a vital part of living here. Please encourage your family and friends to become Community members.

We will continue to invite Cathie Schalk, our new CEO and hopefully Esther Atemo, the new Director of Programs and community Development to our monthly meetings, allowing us to work together with management to keep SCOC a vibrant, exciting, and caring community.

We are happy to celebrate our 40<sup>th</sup> Anniversary and look forward to continued volunteer commitment to SCOC and the neighbouring community too.

Respectfully submitted, Jill O'Donnell

## Long Term Care Family Council Report.

It is the mandate of any Long-Term Care (LTC) Family Council to provide oversight in the operation of a LTC facility in order to protect the residents against management errors, omissions and/or failures. To this end Family Council attends Continuous Quality Improvement (CQI) committee meetings where we can review the operation of SCOC's LTC and, where necessary, we can challenge management decisions and operational shortcomings, and where we can suggest improvements and upgrades. We advocate on behalf of the residents in an effort to guarantee that this their Final Home may be safe, stimulating and pleasurable.

For our part, we on SCOC's Family Council have gone beyond this mandate by volunteering in LTC activities, by providing ideas, materials and equipment for the use of staff activationists, by celebrating individual resident birthdays, by providing 'high holiday' teas and activities and by enhancing the patio gardens.

We remain vigilant in our assessing of the conditions in the LTC and constantly point out short-comings and failures to management in order that these may be corrected and improved upon.

For years, Family Council has sought to collaborate with Management and the Board in upgrading this facility and its operations. Unfortunately, as we view the situation today, our efforts and our recommendations have largely been ignored. In our estimation, SCOC's LTC has regressed at a time when other facilities are leading the way in providing improved care for the elderly. This regression in the operation of our LTC is often blamed on the impact of COVID-19, but this is, in our estimation, simply not a good enough excuse for SCOC's failure to provide better, more stimulating care to our LTC residents. We must do better than simply protecting the residents against the viruses circulating in the general community. The residents deserve to spend their final years in a HOME not an INSTITUTION.

We on Family Council challenge the Board, the Foundation and Management to move NOW to fulfil the Mission Statement of SCOC. Change must come NOW, not just tomorrow. We on Family Council want to help in this endeavor, to collaborate with the Board and Management in seeking and affecting real change NOW for the benefit of the present day LTC residents.

Respectfully submitted,

Lionel Racine



## Housing and Environmental Services

My position is a new one that combines the Environmental Services Manager role with additional responsibilities overseeing Reception and the Rental Processes. I am blessed to work with four wonderful staff teams in Maintenance, Housekeeping/Janitorial, Reception, and the Rental Office. They have impressed me with their dedication to the people who live here, and their commitment to SCOC despite the difficulties of the last few years. Together we strive to provide the model of housing and care that defines the healthy community envisioned by our founders 40 years ago.

In the six months I have been here, much of my time has been spent clarifying job distinctions, working to restore staff morale, and implementing procedures to improve efficiency and responsiveness. I am pleased to report that at the time of writing, we have completed almost 1000 work orders and are fully caught up on all standard requests, (although there are still some more complicated issues left to address).

SCOC is fortunate to have incredibly strong relationships with many of the external tradespeople who regularly service our building. They have remained committed to SCOC through many staff changes and vacancies and proactively solved problems when SCOC staff were unavailable. We have now implemented more typical relationships and procedures that allow SCOC to monitor and coordinate expenditures from these valued professionals.

Due to frequent turnover in the Environmental Services Manager position in the past few years, some long-standing and challenging issues have been left unresolved. Of these, the following have now been addressed:



- Exterior Lighting on all sides of the building had stopped working for a variety of reasons. All exterior lighting is now functional. This allows tenants to safely navigate and enjoy the facilities in the evenings.
- Sewage is a challenge at SCOC because we are built on the bank of a valley, our basement is lower in elevation than the City sewer line. For this reason our sewage drains into a pit that is then pumped up to the sewer line. These pumps are regularly clogged with wipes. An alert system was installed to notify myself and our plumber whenever the water level starts to rise.
- Fire Code requires hundreds of administrative and other measures to ensure safety. Last year's inspection identified 26 technical deficiencies of which 25 have now been remedied. The final deficiency dates back to an unusual panel installation in 2011. Work is underway to standardize this issue so that we can at last be fully in compliance.
- Landscaping has not been a priority over the last few years. A dead tree and many unsafe dead branches have now been removed as well as a vine that was causing damage to the outside of the building.

Future priorities include:

- Heating & Cooling equipment needs to be repaired or replaced so that we can better regulate temperatures in our hallways and meeting areas. These repairs will require major investments.
- Storage consolidation. Materials from all departments are stored in multiple locations because all the usual storage areas are already full. Frequent staff changes may mean materials have been forgotten and are no longer needed. A building storage audit will inform each department of the supplies they have and encourage culling so that space can be freed up for programming and other purposes.

This is of course only a snapshot. There is no shortage of things to fix, but there is also abundance of commitment and goodwill. It has been a privilege to join this community.

**Housing rentals.** SCOC continues to have a very busy year for our independent living apartments. From January 2022 to September 2023, we've had 21 apartment turnovers and new residents moving in to SCOC. A "Welcoming Committee" has been reactivated with the goal of providing information and support to new residents as they transition to life at SCOC. Since the beginning of September, the number of tours for prospective residents has increased to 15 per month. The purpose of these tours is to give potential new residents not only opportunity to inspect apartment options, but to make them feel welcome at SCOC. In numbers, at present 120 of our independent living units are occupied and 6 vacant. We have parking for 22 tenants and 20 visitors.

**Tea Room.** Our Cozy Café & Store (or Tea Room as some call it) is an important part of life at SCOC. We continue to strive to make improvements in the Store to increase its viability. This year we introduced a few new items and events in the Tea room such as, William's Sandwiches, homemade soup, grilled cheese, panini, pastries, pies, pound cakes for the winter season. Our summerlicious yogurt parfait, summer drinks, cantaloupe, watermelon, and many more healthy products have been a big success among the residents, staff, students, and visitors. We tried to select our food items that would appeal to our residents and customers, who have told us that they very content with the quality of our service, products, and fairly affordable prices. Special events included: Easter, Thanksgiving and Christmas bakes sales; a Pizza, and Hot Dog Day; a Banana Split Day and a Colombian Empanada Day

Our main source of income remains our coffee shop and the sandwiches, with folks from the outer community frequenting our Cozy Café & Store not just because we serve a great cup of coffee or tea, but because they enjoy the atmosphere.

Respectfully submitted,

Jay Thiessen with Claudia Gómez

## Wellness and Long-term Care

**Community Health.** At St Clair O'Connor Community (SCOC) we seek to provide support services that help our residents to 'age in place' and help maintain their health and optimal independence when physical or cognitive limitations compromise normal routines of daily living.

Through our Assisted Living Services (ALS) we strive to keep our residents in their "homes" for as long and safe as possible, supporting them in living the best quality of life possible. Since 1998 (when government funding became available) 351 residents have been supported by ALS. Between April 2022 and March 2023, a total 37 residents were supported by ALS. Of these, 6 were discharged to long-term care, and 25 continue receiving support. An additional 25 are on the waiting list. Coordinating all this is the registered staff/clinic coordinator who is on duty 5 days a week. Residents often express their appreciation for the care assistance provided through our team, along with referrals to Home and Community Care Support Services previously (The LHIN), or communication with their Family Doctor and more.

With the continuing challenge of COVID-19, Nursing Clinic and ALS staff have also busily supported the Infection Prevention and Control (IPAC) team by checking on residents, testing residents, essential care givers, family members and staff during outbreaks, assisting with the coordination and delivery of flu/covid vaccinations as well.

### **Infection Prevention and Control Committee (IPAC)**

The year 2022 was a year of continued growth in the Infection Prevention and Control (IPAC) Team at SCOC. A full-time Registered Nurse is our IPAC Lead/ Practitioner to oversee the needs of the community. In the face of a global pandemic, the aim is to keep the SCOC community safe by vigilantly working with surveillance and infection control measures. MOHLTC and Toronto Public Health directives have been incorporated to ensure the proper IPAC policies/protocols are in place and to attain the following outcomes:



- **Case Control Management** – which includes risk assessment (Identifying at risk populations, risk factors, design of prevention and control strategies), quick response to positive COVID-19 tests, and reporting findings to Public and Local Health units. In 2022, we had a confirmed outbreak in August and another in October.
- **Surveillance & Control** – which includes hand hygiene; PPE compliance; staff Covid testing; facilitating resident and staff vaccination events; providing continuous education to all staff, students and essential care givers; screening of staff, external healthcare workers and visitors before entry to the building; promoting IPAC strategies and procedures within the community; monthly audits to ensure compliance with Health standards; and a program promoting immunization for communicable diseases among staff and residents. In 2022 all staff were fully vaccinated for Covid19 and 55.3% received the Influenza vaccine. We hope to improve the staff Influenza vaccination stats in 2023.
- **COVID-19 Vaccine** – Lighting a Path Against the Virus. With the support of our partners at the Michael Garron Hospital’s IPAC Team and Toronto Public Health, our residents received the COVID-19 Vaccine boosters through our in-house vaccination clinics. We continue to have a steady demand for COVID-19 vaccines. Without doubt, these helped protect residents and staff from severe illness.



**Long Term Care.** Our long-term care home currently houses 19 residents, though we are licensed to serve 25 people. Because of the risks associated with contracting Covid-19 the Ministry of Health revised its guidelines regarding the space between each resident bed. No longer can we accommodate 3 or 4 residents to a room.

For the past 3 years we have been providing training to PSWs, RPNs Bridging to RN and RN Students. These students complete their Practicum in both LTC and Independent/Assisted Living Community. They provide extra caring hands and a source for hiring nursing staff; we are so thankful for their contributions.

Our Medical, Nursing and Program Team are very caring and always strive to provide quality care to our residents.

We look forward to working in collaboration with our Resident Council and Family Council to re-imagine the future of our Long-Term Care home.

**In Closing.** We are deeply grateful for our caring front-line staff and for their dedication and selflessness in the work they do. We're also grateful for Dr. Akintan and Dr. Wyman for extending their availability to residents, and to Michael Garron Hospital for their ongoing support making our work possible.

Respectfully submitted,

Vanda Cozier

## Program Supports and Development

I am thrilled to join SCOC's senior leadership team in my role as Director of Programs and Community Development and look forward to providing oversight to the development, implementation, evaluation, and the continuous improvement of SCOC programs and services. Most of all, I am grateful for the opportunity to work with, align and contribute to the exciting strategic vision, priorities, and direction that SCOC's aspiration and future transformations of SCOC's next 40 years.

**Programs and Services.** SCOC is an admirably unique institution and community that lives out its values. An important expression of that is through our government-recognized **Seniors Active Living Centre (SALC)** program. Through it we offer, host and facilitate a variety of senior- friendly, as well intergenerational specialized, programs for residents and neighbors to promote physical well-being, social engagement, and reduce social isolation in a respectful and fun manner within a safe and supportive environment. The range of activities led by our Program Coordinator Celina Sheppard, in conjunction with staff, volunteers, placement-students, along with activities led by residents, is broad and impressive. The chart following illustrates the kinds of activities available at SCOC, and how they fit into SALC's program categories.

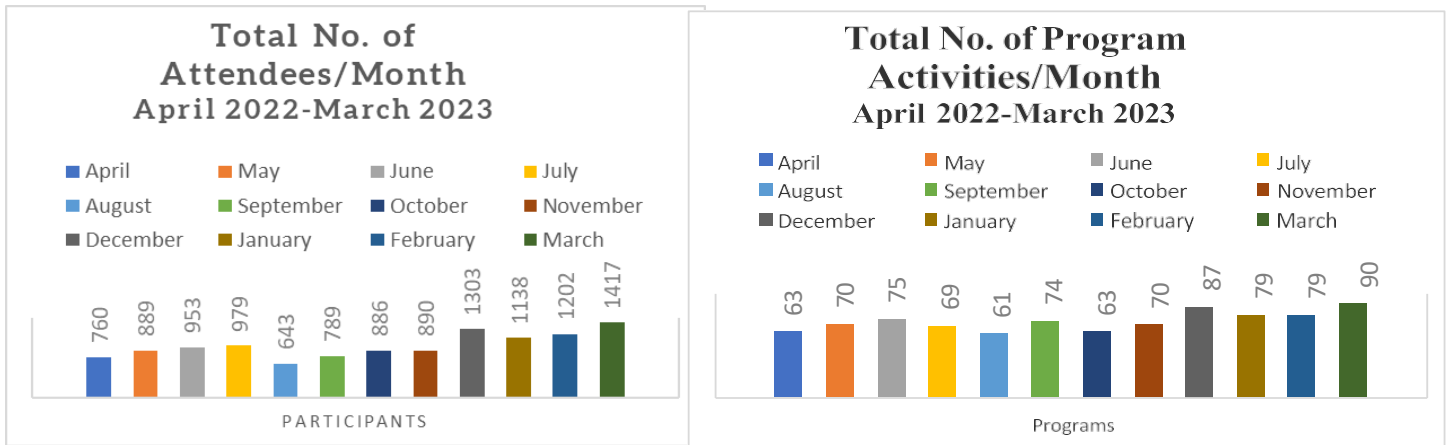
SALC Program Categories	Programs and Activities Available at SCOC
Arts and Culture	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Weekly Art and Crafts Classes</li> <li>● Painting and Coloring Contests</li> <li>● Music Concerts - Guest Performers E.g.- Steel Pan</li> </ul>
Fitness Centre and Classes	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Table Tennis, Bowling, Balloon Volleyball</li> <li>● Standing &amp; Chair Exercise Classes</li> <li>● ***Currently No Fitness Centre***</li> </ul>
Multicultural Social Groups	<ul style="list-style-type: none"> <li>● Food from around the world - Mexico, Japan, Portugal, India, Greece</li> </ul>
Recreation and Leisure Activities	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Hand- Massage and Nail Painting</li> <li>● Neighborhood Walking Program</li> <li>● Playing Cards, Horticulture, Bingo, Trivia, Patio Visits, Word and Board Games and current events</li> </ul>
Lifelong Learning Classes	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Astronomy education program</li> <li>● Computer Classes</li> <li>● Current Affairs Trivia and Discussions</li> </ul>



Special Events	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Bi-Monthly Birthday Celebrations</li> <li>● Wedding Anniversary Celebrations</li> <li>● Civic, Religious and Cultural Holidays</li> </ul>
Health and Wellness Services	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Assisted Living supports</li> <li>● One-on-one visits</li> <li>● Virtual Visits</li> </ul>
Book Clubs	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Lending Library</li> <li>● Library Space</li> <li>● Completing Complex Puzzles</li> </ul>
Movies	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Weekly Movie Screening</li> <li>● Select Movies on Demand</li> <li>● Holiday Movies</li> </ul>
Travel	<ul style="list-style-type: none"> <li>● <i>Feature:</i> Travelogues – boating the Trent Canal, Land of the Midnight Sun, others</li> <li>● Trips to Niagara on the Lake, Georgian Bay Cruise</li> <li>● Shopping, Sight Seeing-Dining experiences</li> </ul>

Residents regularly say: *“I feel lucky to live in this caring and peaceful community, people are so kind and helpful, we are all family here”.*

**Activity and Program Attendance.** With the end of COVID in the last year we saw an uptake of overall SALC programs and activities at SCOC. Between April 2022 and March 2023, the total number of program attendees reached 14,786 in 880 programs offered, compared to the previous year when the total number of program attendees was only 9,395. Both in-person and ZOOM-based programs are offered in-house and the community.



**Program Partnership and Impact.** A partnership between SCOC and the Metropolitan University’s *Teri Project* seeks to address the issue of social isolation for people living alone or in long-term care, particularly felt during the COVID pandemic. The Teri Project matched students with our long-term care residents. The mission is to form meaningful intergenerational relationships. Last year 7 -students were assigned to SCOC, serving for 4-8 months, each engaging one-on-one with residents on meaningful and enjoyable activities. During the pandemic, students arranged one-on-one Zoom visits on a weekly basis.

An example of a wonderful connection involved Mrs. Edwina Wilson and her student Megan Pereira. Edwina looked forward to connecting with Megan every week over reading or writing stories, and most of all, music. Though Megan was 20 years old and Edwina 94, there could not have been a more genuine connection. Megan loved to sing just as much as Edwina loved to play the piano. Sadly, Mrs. Edwina Wilson passed away on May 1, 2023. A testament to their connection through the Teri Project is that Megan is now a staff member of SCOC’s LTC Activation Team

**Contributions of LTC Residents' Council.** The LTC Residents' Council's mandate is to advocate for and represent the voices of its residents, with all having a voice. Up until the passing of its longstanding Chair, Mrs. Edwina Wilson, it met monthly to ensure residents were up to date on community



events, deliberate on matters at hand and provide recommendations to SCOC management regarding resident's concerns. Mrs. Wilson led the Residents Council with integrity, grace, and empathy until she passed on in May of 2023. We miss and honor her. Her legacy benefited us all.

With onset of COVID-19 the Council swiftly adapted to on-going changes required by the Ministry of Health and Long-Term Care regulations and SCOC organizational changes to ensure the LTC environment continued to prioritize quality care with emphasis on the- mental, emotional, physical, and spiritual needs of our residents. For instance, the Resident Council advocated for creation of individualized music playlists for each resident based on their favorite artists and genre of music. Another recommendation was to implement more musical programs such as Musical Chimers, Music Therapy, and regular sing-a- longs.

The Council contributes to LTC events and holiday planning, usually in partnership with our Family Council. Looking ahead, the Council aims to finalize its Shared Leadership Team Model trial-period, gather each other's insights, and discuss the future structure of the Council.

**Broadening participation.** Being new to the team has offered the opportunity to see our programs and services from an outside perspective. For example, while the attendance numbers in our programs continues to be high and positive for the most part, very few men seem to participate. To understand that better, a 90-minute round table discussion was held with SCOC men in mid- September. The discussion was robust, and broad variety of helpful ideas were raised that informs some of the work we will be focusing on in the coming



**Moving Forward.** We look forward to adding innovative and meaningful programs in consultation with our residents across the age and ability spectrum, along with outside community input, in a way that builds our SCOC community. We encourage and hope to have resident-led programs and events that are representative and inclusive of the broad range of populations among us, including refugees and those new to Canada. Hence, we are eager and committed to facilitating more culturally representative programs and events.

We also look forward to inviting students from schools in our neighborhood and beyond to participate with us here at SCOC throughout the year – perhaps with performances, perhaps in the form of a reading buddies’ program where residents and students learn from each other, making new friendships; and in other ways.

Respectfully submitted,

Esther Atemo, with  
Celina Sheppard,  
Megan Pereira,  
Allison Augustine  
Elaine Richards

## Dining Report

At SCOC, the dietary department seeks to create tasty nutritious meals and provide a dining experience that encourages socialization and elevates the residents' overall happiness, health and well-being to ensure a healthy community of all ages.

**Celebration of 40 years.** Over the past 40 years the dietary department has contributed to the comfort and well-being of SCOC's internal & external community by providing an average 60,000 meals per year. This adds up to nearly 2.5 million meals in the history of SCOC – an impressive history of production enabling Food Services to gain sound knowledge of peoples' changing dietary needs.

**Year In Review.** The COVID pandemic had a major impact on our dietary services. Where dining by independent living residents once was mostly in the dining room, that changed to only home delivery at times, adding an additional pressure on staff. The result has been staff turnover with a sizable portion of local staff resigning. That loss was mitigated by the hiring of international students who we have found to be self-driven and devoted to work. Such success has blossomed into a smaller number of permanent dietary staff and their indulgence to achieve timely goals by participating in organizational activities beyond their routine, as in acting as screener, monitoring tearoom, doing double shifts, extreme multitasking in the kitchen, while serving in multiple areas & minutely observing IPAC guidelines.

Of significant challenge in the past year was the break down and necessary repair and replacement of several key pieces of kitchen equipment. These ranged from blenders to ovens, to walk-in refrigerators and exhaust systems. Most have been fixed or replaced. The process required was time consuming. New piping, electrical conversions with evaporators with upgraded K2 thermostats & condensers and other repairs took over 2 months. Since it was summer, two walk in trailer coolers were rented and positioned by the kitchen exit pathway for raw food storage purposes. To extend back ups and

ensure avoidance of temperature danger zone, we also placed two domestic refrigerators/freezers internally in the kitchen.

Dietary staff rose to the challenge and a complete overhaul of food flow, IPAC measures & HACCP had to be set up and followed during that period for the smooth delivery of tasty and safe meals both to Long Term Care and independent living residents.

**Final Words.** The dietary department of SCOC has a unique menu. Our state of the art kitchen helps us in rolling out meals enjoyed by our residents where they are able to make suggestions, experience different cultures through food and enjoy socialization at meal times.

Respectfully submitted,

Roy Tirupam



# Financial Statements

Financial Statements of

**ST. CLAIR O'CONNOR COMMUNITY INC.**

March 31, 2023



D C Tinkham FCPA FCA CMC LPA  
P J Brocklesby CPA CA LPA  
M Y Tkachenko CPA CA  
M W G Rooke CPA CA LPA  
A C Callas CPA CA LPA  
G P Kroeplin CPA  
C R Braun CPA CA  
H S Grewal CPA

300 - 2842 Bloor Street West  
Toronto Ontario M8X 1B1  
Canada

TEL 1 416 233 2139  
TOLL FREE 1 877 283 3305  
FAX 1 416 233 1788

**TINKHAMCPA.COM**

## INDEPENDENT AUDITOR'S REPORT

To the Members of  
**ST. CLAIR O'CONNOR COMMUNITY INC.**

### Opinion

We have audited the financial statements of St. Clair O'Connor Community Inc. ("SCOC"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and 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 SCOC as at March 31, 2023, and the 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 SCOC 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 SCOC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate SCOC or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing SCOC'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 SCOC'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 doubt on SCOC'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 SCOC to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

TORONTO, Ontario  
September 21, 2023



**Licensed Public Accountants**

**ST. CLAIR O'CONNOR COMMUNITY INC.**

## Statement of Financial Position

As at March 31,	2023	2022 (note 16)
<b>Assets</b>		
Current		
Cash	\$ 1,698,823	\$ 2,317,781
Short-term investments (note 3)	1,538,376	1,178,894
Accounts receivable (note 4)	75,637	52,163
Public service body rebate receivable	92,775	61,450
Prepaid expenses and sundry assets	144,919	95,947
	<b>3,550,530</b>	<b>3,706,235</b>
Capital assets (note 5)	1,291,335	1,164,892
Intangible assets (note 6)	-	5,899
	<b>\$ 4,841,865</b>	<b>\$ 4,877,026</b>
<b>Liabilities and Net Assets</b>		
Current		
Accounts payable and accrued liabilities (note 7)	\$ 902,427	\$ 615,799
Subsidies payable (note 8)	1,258,932	1,151,946
Rental deposits	134,354	143,114
	<b>2,295,713</b>	<b>1,910,859</b>
Deferred capital contributions (note 9)	13,600	-
	<b>2,309,313</b>	<b>1,910,859</b>
Unrestricted net assets	<b>2,532,552</b>	<b>2,966,167</b>
	<b>\$ 4,841,865</b>	<b>\$ 4,877,026</b>

Contingencies (note 12)  
Subsequent event (note 13)

See accompanying notes to financial statements.

On behalf of the Board of Directors:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**ST. CLAIR O'CONNOR COMMUNITY INC.**  
Statement of Operations and Changes in Net Assets

Year ended March 31,	2023	2022
<b>Revenue</b>		
Government funding (note 10)	\$ 3,180,707	\$ 2,995,640
Resident accommodations - apartments	1,480,095	1,513,709
- long-term care	491,828	486,606
Fees for services	379,323	409,202
Donations	200,937	134,875
Residential care	171,691	185,619
Interest and sundry	35,453	5,881
Store (net)	14,431	14,996
	<b>5,954,465</b>	<b>5,746,528</b>
<b>Expense</b>		
Human resources (note 11)	4,049,645	3,295,859
Maintenance	670,772	510,845
Occupancy costs	564,340	592,719
Administration (schedule)	377,486	282,229
Food purchases	267,984	213,855
Donations paid	154,106	-
Insurance	117,289	99,834
Other program costs	67,692	56,524
	<b>6,269,314</b>	<b>5,051,865</b>
Excess (deficiency) of revenue over expense for the year before undernoted items	(314,849)	694,663
Amortization of capital and intangible assets	(118,766)	(171,219)
	<b>(433,615)</b>	<b>523,444</b>
Excess (deficiency) of revenue over expenses for the year	(433,615)	523,444
Net assets, beginning of year	2,966,167	2,442,723
	<b>\$ 2,532,552</b>	<b>\$ 2,966,167</b>

See accompanying notes to financial statements.

**ST. CLAIR O'CONNOR COMMUNITY INC.**

## Statement of Cash Flows

Year ended March 31,	2023	2022 (note 16)
Cash provided (used) by operating activities:		
Excess (deficiency) of revenue over expenses for the year	\$ (433,615)	\$ 523,444
Items not requiring an outlay of cash:		
Amortization of capital and intangible assets	118,766	171,219
	<b>(314,849)</b>	694,663
Net change in non-cash working capital balances:		
Accounts receivable	(23,474)	19,267
Public service body rebate receivable	(31,325)	6,061
Prepaid expenses and sundry assets	(48,972)	(6,047)
Accounts payable and accrued liabilities	286,628	(122,094)
Subsidies payable	106,986	367,301
Rental deposits	(8,760)	(7,246)
Net cash provided (used) by operating activities	<b>(33,766)</b>	951,905
Cash used by investing activities:		
Purchase of investments (net)	(359,482)	(4,064)
Purchase of capital assets	(239,310)	(13,172)
Net cash used by investing activities	<b>(598,792)</b>	(17,236)
Cash provided by financing activities:		
Deferred capital contributions	13,600	-
Increase (decrease) in cash	<b>(618,958)</b>	934,669
Cash, beginning of year	2,317,781	1,383,112
Cash, end of year	<b>\$ 1,698,823</b>	\$ 2,317,781

See accompanying notes to financial statements.

# ST. CLAIR O'CONNOR COMMUNITY INC.

Notes to Financial Statements

March 31, 2023

---

## 1 Organization

St. Clair O'Connor Community Inc. ("SCOC") was incorporated under the Ontario Corporations Act as a not-for-profit organization without share capital on August 25, 1981.

SCOC is an intergenerational housing community and long-term care home. SCOC was developed to provide housing and a continuum of care in accordance with the Mennonite heritage of the Christian faith, including housing for those eligible to receive financial assistance with their rents as made available through the City of Toronto - Social Housing Reform Act ("City" or "SHRA").

SCOC also promotes physical and spiritual well-being by providing recreational, therapeutic and social programs, primarily for senior, to enable them to live with dignity and continued enjoyment or life at SCOC and the broader community.

SCOC is a registered charity under the *Income Tax Act (Canada)* and accordingly is exempt from income taxes.

## 2 Significant accounting policies

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

### (a) Cash

Cash included cash on hand and deposits in a Canadian financial institution.

### (b) Capital and intangible assets

Purchased capital and intangible assets are recorded at cost. The cost of a capital asset or intangible asset comprises its purchase price and any directly attributable cost of preparing the assets for its intended use. Contributed capital assets or intangible assets are recorded at fair value at the date of contribution. When conditions indicate a capital asset or intangible asset no longer contributes to SCOC's ability to provide services or that the value of future economic benefits or service potential associated with the capital or intangible asset is less than its net carrying amount, its net carrying amount is written down to its fair value or replacement cost. As at March 31, 2023, no such impairment exists.

Capital and intangible assets are amortized on a straight-line basis over the estimated useful life of the assets using the following annual rates:

Building	40 years
Building improvements	5 years
Furnishings and equipment	5 years
Long-term care license	40 years

Amortization methods, useful lives and residual values are reviewed annually and adjusted if necessary.

### (c) Revenue recognition

#### (i) Contributions

SCOC follows the deferral method of accounting for contributions which includes donations and government grants.

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

Externally restricted contributions are recognized as revenue in the period in which the related expenses are incurred.

#### (ii) Resident revenue

Resident revenue is recognized when services are provided.

## ST. CLAIR O'CONNOR COMMUNITY INC.

Notes to Financial Statements

March 31, 2023

---

### 2 Significant accounting policies (continued)

#### (c) Revenue recognition (continued)

##### (iii) Fees for services

Fees for services are recorded as revenue once the service has been provided.

##### (iv) Investment income

Investment income comprises interest from cash and investments. Revenue is recognized on an accrual basis. Interest on fixed income investments is recognized over the terms of these investments using the effective interest rate method.

#### (d) Employee pension plans

Eligible unionized employees of SCOC are members of *The Nursing Homes and Related Industries Pension Plan* ("NHRIPP") which is a specified Ontario multi-employer target-benefit pension plan for members of the participating unions. The plan is funded by contributions made by the employees and matched by SCOC as defined by the collective agreement. Defined contribution accounting is applied to NHRIPP and contributions are expensed when due.

#### (e) Contributed services

The value of goods and services is recorded as revenue and an expense in the financial statements when the fair value can be reasonably estimated and when the goods and services would otherwise not be purchased if not donated.

Volunteer time is not recognized in the financial statements due to the difficulty in determining the fair value of these contributed services.

#### (f) Financial instruments

##### (i) Measurement

SCOC initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

SCOC subsequently measures all its financial assets and financial liabilities at amortized cost, except investments in money market funds, which are measured at fair value. The fair values of the money market funds are determined by reference to quoted market values.

##### (ii) Impairment

At the end of each reporting period, SCOC assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of SCOC. When there is an indication of impairment, SCOC determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset. There are no indications of impairment of financial assets as at March 31, 2023.

#### (g) Allocation of common expenses

SCOC incurs expenses which are allocated between the residence and other departments. Certain administration expenses are allocated to other departments based on relative departmental salaries. Other expenses are allocated based on square footage used by each department.

This allocation method has not been reviewed by the City of Toronto, the Ministry of Long-Term Care, the Ministry of Health, or the Ministry for Seniors and Accessibility and as a result, may be subject to change.



## ST. CLAIR O'CONNOR COMMUNITY INC.

Notes to Financial Statements

March 31, 2023

### 2 Significant accounting policies (continued)

#### (h) Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the current period. Significant estimates include the impairment of accounts receivable, the useful lives of capital and intangible assets, certain accrued liabilities, and settlements with government funders.

All estimates are reviewed periodically and adjustments are made to the statement of operations as appropriate in the year they become known.

### 3 Short-term investments

As at March 31,	2023	2022
Guaranteed investment certificates, bearing interest at rates at 3.75% (2022 - 0.30%) and maturing on Feb 22, 2024 (2022 - May 14, 2022)	\$ 1,011,342	\$ 258,285
Money market funds	523,084	413,104
Cash held for investment purposes	-	506,822
Add: accrued interest	3,950	683
	<b>\$ 1,538,376</b>	<b>\$ 1,178,894</b>

### 4 Accounts receivable

As at March 31,	2023	2022
Residents receivable	\$ 78,048	\$ 105,766
Less: allowance for doubtful accounts	(73,994)	(95,056)
	4,054	10,710
Other receivables	44,559	12,771
Receivable from City of Toronto	24,914	24,802
Receivable from Ministry of Long-Term Care	2,110	3,880
	<b>\$ 75,637</b>	<b>\$ 52,163</b>

### 5 Capital assets

As at March 31,	2023		2022	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 955,587	\$ -	\$ 955,587	\$ -
Building	7,857,037	(7,857,037)	7,857,037	(7,857,037)
Building improvements	1,432,607	(1,251,176)	1,301,987	(1,175,193)
Furnishings and equipment	714,434	(560,117)	605,744	(523,233)
	<b>\$ 10,959,665</b>	<b>\$ (9,668,330)</b>	<b>\$ 10,720,355</b>	<b>\$ (9,555,463)</b>
Net book value		<b>\$ 1,291,335</b>		<b>\$ 1,164,892</b>

**ST. CLAIR O'CONNOR COMMUNITY INC.**

Notes to Financial Statements

March 31, 2023

**6 Intangible assets**

As at March 31,	2023		2022	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Long-term care license	\$ 250,000	\$ (250,000)	\$ 250,000	\$ (244,101)
Net book value		\$ -		\$ 5,899

**7 Accounts payable and accrued liabilities**

As at March 31,	2023		2022	
Trade payable and accrued liabilities		\$ 896,011		\$ 573,506
Government remittances payable		6,416		42,293
		\$ 902,427		\$ 615,799

**8 Subsidies payable**

As at March 31,	2023		2022	
Due to the Ontario Ministry of Long-Term Care		\$ 961,979		\$ 861,240
Due to the Ontario Ministry of Health		262,824		177,855
Due to the City of Toronto		6,522		62,108
Due to Employment and Social Development Canada		24,433		47,470
Due to the Ontario Ministry for Seniors and Accessibility		3,174		3,273
		\$ 1,258,932		\$ 1,151,946

**9 Deferred capital contributions**

Deferred capital contributions represent the unamortized amount of donations received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations and changes in net assets on a straight-line basis as at rate corresponding with the amortization rate for the related capital assets.

In the current year, SCOC received \$13,600 in capital contributions. This amount has not been spent, and therefore no amortization has been taken on this amount.

**10 Government funding**

As at March 31,	2023		2022	
Ontario Ministry of Long-Term Care		\$ 2,105,376		\$ 1,957,626
Ontario Ministry of Health		672,368		634,180
City of Toronto		351,473		330,630
Ontario Ministry for Seniors and Accessibility		51,490		70,741
Employment and Social Development Canada		-		2,463
		\$ 3,180,707		\$ 2,995,640

## ST. CLAIR O'CONNOR COMMUNITY INC.

Notes to Financial Statements

March 31, 2023

---

### 11 Employee pension plan

Employer contributions made to the pension plan during the year by SCOC total \$43,923 (2022 - \$32,175).

SCOC contributes to a group RRSP plan on behalf of certain eligible employees. In the current year contributions of \$38,847 (2022 - \$12,300) were made on behalf of employees.

These amounts are included in human resources expense in the statement of operations.

### 12 Contingencies

#### (a) Ontario Ministry of Long-Term Care (MOLTC)

SCOC receives funding from the MOLTC to assist with the expenditures of the long-term care home. The amount of funding provided to SCOC is subject to final review and approval by the MOLTC. As at the date of these financial statements, funding provided for the period January 1, 2019 to March 31, 2023 has not been subject to this review process. Any adjustments required as a result of this review will be accounted for in the year of settlement.

#### (b) Ontario Ministry of Health (MOH)

SCOC receives funding from the MOH to assist with the expenditures of the adult day program and community support services program. The amount of funding provided to SCOC is subject to final review and approval by the MOH. As at the date of these financial statements, funding provided for the period April 1, 2021 to March 31, 2023 has not been subject to this review process. Any adjustments required as a result of this review will be accounted for in the year of settlement.

#### (c) City of Toronto

SCOC receives funding from the City of Toronto to assist with subsidizing the cost of accommodation fees for low-income residents. The amount of funding provided to SCOC is subject to final review and approval by the City of Toronto. As at the date of these financial statements, funding provided for the period April 1, 2020 to March 31, 2023 has not been subject to this review process. Any adjustments required as a result of this review will be accounted for in the year of settlement.

#### (d) Ontario Ministry for Seniors and Accessibility (MSA)

SCOC receives funding from the MSA to assist with the expenditures of the seniors active living centre. The amount of funding provided to SCOC is subject to final review and approval by the MSA. As at the date of these financial statements, funding provided for the period April 1, 2021 to March 31, 2023 has not been subject to this review process. Any adjustments required as a result of this review will be accounted for in the year of settlement.

#### (e) Legal claims

SCOC is subject to claims and legal proceedings brought against it in the normal course of business. Such matters are subject to many uncertainties. Management believes that the ultimate resolution of such contingencies and the likelihood of loss in excess of insured limits cannot be estimated. Any amounts of settlement of claims will be charged to the statement of operations and changes in net assets in the year of settlement.

### 13 Subsequent event

On March 28, 2023, SCOC received notice from the MOLTC that funding for ward room beds that are unoccupied due to the MOLTC's COVID-19 Emergency Measures Funding Policy would receive 100% of the level-of-care per diem from April 1, 2023 to March 31, 2025. Subsequent to March 31, 2025, unoccupied beds in ward rooms will no longer be eligible to receive funding from the MOLTC.

## ST. CLAIR O'CONNOR COMMUNITY INC.

Notes to Financial Statements

March 31, 2023

---

### 14 Economic dependence

SCOC recognized \$2,829,234 (2022 - \$2,662,547) of funding from the Government of Ontario. This funding represents approximately 48% (2022 - 46%) of total revenue.

SCOC has entered into servicing agreements with the Government of Ontario for the long-term care home. The servicing agreements set out the terms and conditions related to the government funding. SCOC provides an Annual Report for the long-term care home to the Government of Ontario reconciling funding to expenditures. The Annual Report is used to determine whether any amounts must be repaid to the Government of Ontario. Amounts repayable are estimated and accrued in the financial statements. The Government of Ontario may terminate the servicing agreement if it determines that SCOC is in breach of any of its terms and conditions and the breach is not cured within an established time period after written notice of the breach is provided. Upon termination, funding received in relation to certain capital assets may have to be repaid to the Government of Ontario if the related assets are sold. The license will expire June 30, 2025 at which time, SCOC expects the Government of Ontario will extend or renew the license.

### 15 Financial instruments

SCOC is exposed to various risks through its financial instruments. The following analysis provides a measure of SCOC's risk exposure and concentrations.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. SCOC is exposed to credit risk through its cash and accounts receivable. SCOC's bank accounts are held at one financial institution. Funds on deposit exceed the maximum amount insured and hence there is a concentration of credit risk. Receivables are unsecured.

#### Liquidity risk

Liquidity risk is the risk that SCOC will not be able to meet a demand for cash or fund its obligations as they come due. SCOC meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations and anticipating investing and financing activities.

#### 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 is comprised of currency risk, interest rate risk and other price risk. SCOC is not exposed to currency risk or other price risk.

#### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. SCOC is subject to interest rate risk to the extent that its long-term debt may be subject to interest rate changes on maturity and from its interest bearing assets. SCOC has not entered into any derivative agreements to mitigate this risk. SCOC's cash and short-term investments includes amounts on deposit with financial institutions that earn interest at market rates. SCOC manages its exposure to the interest rate risk of its cash by maximizing the interest income earned on excess funds while maintaining the liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest on cash do not have a significant impact on SCOC's results of operations.

#### Changes in risk

There have been no significant changes in SCOC's risk exposures in financial instruments from the prior year.

### 16 Comparative figures

Certain comparative figures were recast to conform with the financial statement presentation adopted in the current year.

**ST. CLAIR O'CONNOR COMMUNITY INC.**  
Schedule - Supplementary Financial Information  
March 31, 2023

---

**Administration expenses**

As at March 31,	2023	2022
Professional fees	\$ 205,773	\$ 145,350
Computer equipment and software	82,846	47,065
Telephone	34,226	27,712
Office equipment and supplies	27,680	26,270
Miscellaneous	10,345	18,452
Advertising	6,747	4,765
Bank charges and fees	6,582	5,708
Staff development	3,287	6,907
	<b>\$ 377,486</b>	<b>\$ 282,229</b>

---



# Our Memories in Pictures

