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Entité 

ÉRIÉ ST.CLAIR/SUD-OUEST

Planification des services
de santé en français

www.entite1.ca

ANNUAL GENERAL MEETING

ANNUAL REPORT

March 31st 2019



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NOTICE OF MEETING, 9TH ANNUAL GENERAL ASSEMBLY

ERIE ST. CLAIR/SOUTH-WEST HEALTH PLANNING ENTITY

According to article 10.5 of Regulation no 1, you are invited to take part in the 9th Annual General Assembly of the Erie St. Clair/South West Health Planning Entity

DATE: Friday, June 14, 2019

TIME: 5 pm

**LOCATION: Holiday Inn Select Windsor,
1855 Huron Church Road,
Windsor, ON
N9C 2L6**

Members present will be asked to (article 10.3):

- Receive the Chairman's report including a financial report showing the end of year balance sheet and the annual financial statement;
- Proceed to elect administrators according to the annual election procedure;
- Approve the appointment of an external auditor;
- If necessary, ratify changes to the Regulations that the Board might have adopted;
- Study any proposal submitted by the Board.

A copy of the Annual Report will be available on request from the office of the Entity as from June 4, 2019 at the following addresses:

Windsor: 890 Walker Road, Windsor, ON N8Y 2N5

London: 920 Huron street, room 175B, London, ON N5Y 4K4

May 8, 2019

Marie Dorval
Secretary

AGENDA

9th ANNUAL GENERAL ASSEMBLY
Friday, June 14, 2019 at 5 pm
Holiday Inn Select Windsor
1855 Huron Church Road
Windsor, ON

1. Opening of the AGM.
2. Quorum reached.
3. Presentation of guests
4. Appointment of AGM chairman (Proposal 1)
5. Appointment of AGM secretary (Proposal 2)
6. Adoption of the agenda. (Appendix A) (Proposal 3)

Proposals arising from the meeting of June 14, 2019 (Appendix B)
7. Statement of conflict of interest.
8. Adoption of the minutes of the Annual General Assembly of June 1st, 2018. (Appendix C) (Proposal 4)
9. Questions arising from the minutes of the Annual General Assembly of June 1st, 2018.
10. Presentation of the report of the independent auditor for FY 2018-2019 (Appendix D) (Proposal 5)
11. Confirmation of the independent auditor for FY 2019-2020. (Appendix E) (Proposal 6)
12. Modification to Regulation no:1 (Article 11.3) (Appendix F) (Proposal 7)
13. Elections
A) New members of the Board (Proposal 8)
B) Elections (Proposal 9)
14. Special presentations
15. Closing of the meeting (Proposal 10)

MINUTES OF THE 8TH ANNUAL GENERAL MEETING OF THE ERIE ST.CLAIR/SOUTH-WEST HEALTH PLANNING ENTITY

held on June 1st, 2018
at the Best Western Lamplighter Inn,
591 Wellington South,
London, ON
N6C 4R3

1. Opening of the AGM

Paul Lachance, President of the Board, declared the 8th AGM of the Erie St. Clair/South West Language Health Planning Entity open at 5:04 and welcomed all attendees. He then proceeded to ask each attendee to introduce themselves.

2. Quorum reached

	Present	Absent	Absent for a reason
Paul Lachance	<u>X</u>	_____	_____
Didier Marotte	<u>X</u>	_____	_____
Gabrielle Pascoe	_____	_____	<u>X</u>
Gerardo Castro	_____	<u>X</u>	_____
Joanne Lachance	<u>X</u>	_____	_____
Louis Guimond	<u>X</u>	_____	_____
Marie Dorval	<u>X</u>	_____	_____
Benjamin Mukuna	<u>X</u>	_____	_____
Jean-Pierre Cantin	<u>X</u>	_____	_____
Members of staff			
Jacques Kenny	<u>X</u>	_____	_____
Yvan Poulin	<u>X</u>	_____	_____
Paul Levac	<u>X</u>	_____	_____

Guests: Caen Suni and Marthe Dumont, representing the Erie St.Clair LHIN, Suzy Doucet-Simard and Jean-Marc Boisvenue, representing the South-West LHIN, Donald Lassaline, representing Grant Thornton, and Philippe Thivierge, representing the newspaper l'Action.

Appointment of AGM secretary

Jean-Pierre Cantin, seconded by Marie Dorval, proposed that Yvan Poulin be appointed AGM secretary.

All in favour

Adopted

3. Reading and adoption of the agenda

Marie Dorval, seconded by Louis Guimond, proposed that the agenda of the 8th AGM of the Erie St. Clair/South West Language Health Planning Services be adopted as modified (with the addition of Item 9a) New members. Item 10 will

become Regulation No 1, and the numbering of subsequent items will be modified accordingly, Special Presentations becoming item 11, and so on.

All in favour

Adopted

4. Statement of conflict of interest

N/A

5. Reading and adoption of the minutes of the 7th Annual General Meeting of June 13, 2017

Didier Marotte, seconded by Marie Dorval, proposed that the minutes of the 7th Annual General Meeting of the Erie St. Clair/South West Language Health Planning Entity be approved as presented.

All in favour and one abstention

Adopted

6. Questions arising from the minutes

No question.

7. Presentation of the report by the independent auditor of March 3, 2018

The President asked Donald Lassaline, representing the firm Grant Thornton, to present the Annual Financial Report. A member asked why the purchases of capital assets weren't capitalised. He was answered that if expenditures were capitalised, the revenues would have to be reduced. Also, since the very beginnings of the Entity, the purchase of capital assets was always recorded within expenditures. The presentation must be consistent. The nature of these capital assets should also be taken into account. In this case, we are talking mainly about technology expenses and the actual value of these capital assets is minimal. The notes to Financial Statements also mention that the reporting is carried out this way.

The member declared himself satisfied with the response.

Following this presentation and the Q and A session,

Jean-Pierre Cantin, seconded by Benjamin Mukuna, proposed that the report by the external auditor for the year ending on March 31, 2018, be adopted as presented.

All in favour

Adopted

**8. Confirmation of the independent auditor for FY 2018 – 2019.
At that moment, Donald Lassaline left the room.**

The proposal was presented at the regular meeting of April 2016.

Marie Dorval, seconded by Didier Marotte, proposed that the Grant Thornton firm, known before as Hyatt Lassaline, be maintained as the external auditor of the Entity for FY ending on March 31, 2019, for a fee of \$4,900.00 plus taxes. There was also a fee of \$ 750.00 for the preparation and submission of tax reports.

All in favour

Adopted

9. Election

a) New members

Marie Dorval, seconded by Jean-Pierre Cantin, proposed that **Ms. Gina Gobbi** be accepted on the Council as representing the Providence Catholic School Board and that **Ms. Blandine Fongué Lesage** and **Mr. Joseph Bisnaire** be accepted on the Board as members at large.

All in favour

Adopted

b) Élection

Didier Marotte, seconded by Benjamin Mukuna, proposed that **Louis Guimond** be confirmed on the Board of the Entity for the second year of a two year mandate ending at the 2019 AGM as representing the Jolliet Cultural Centre.

All in favour

Adopted

Louis Guimond, seconded by Marie Dorval, proposed that **Gerardo Castro** be confirmed on the Board of the Entity, as member at large for the London area, for the first year of a second two year mandate ending at the 2019 AGM.

All in favour

Adopted

Benjamin Mukuna, seconded by Joanne Lachance, proposed that Mr. **Didier Marotte** be confirmed on the Board of the Entity as community member representing the Centre communautaire francophone Windsor-Essex-Kent (CCFWEK) Inc., for the first year of a fifth two year mandate ending at the 2019 AGM.

All in favour

Adopted

Jean-Pierre Cantin, seconded by Didier Marotte, proposed that the following members be confirmed on the Board of the Entity for the second year of a third two year term ending at the 2019 AGM.

Paul Lachance member at large

Marie Dorval member at large

All in favour

Adopted

Louis Guimond, seconded by Marie Dorval, proposed that **Jean-Pierre Cantin** be confirmed on the Board of the Entity as community member representing the Centre Communautaire Régional de London (CCRL) for the first year of a two year mandate ending at the 2019 AGM.

All in favour

Adopted

Louis Guimond, seconded by Marie Dorval, proposed that **Benjamin Mukuna** be confirmed on the Board of the Entity as institutional member representing the Collège Boréal for the second year of a first term of two years ending at the 2019 AGM.

Adopted

Benjamin Mukuna, seconded by Jean-Pierre Cantin, proposed that **Gina Gobbi** be confirmed on the Board of the Entity as institutional member representing the Providence Catholic School Board for the first year of a first two year term ending at the 2019 AGM.

All in favour**Adopted**

Marie Dorval, seconded by Benjamin Mukuna, proposed that the following members be confirmed on the Board of the Entity for the first year of a first two year term ending at the 2019 AGM.

Blandine Fongué Lesage**Joseph Bisnaire****All in favour****Adopted**

It should be noted that each person proposed abstained from voting for themselves.

10. Regulation no:1

Jean-Pierre Cantin, seconded by Marie Dorval, proposed that the AGM adopt Regulation no:1 as recommended by the Board at its last regular meeting on May 9, 2018.

All in favour**Adopted****11. Special Presentation**

The President mentioned the recent departure of the following members: Nil Parent, Jocelyne Bouffard, Joanne Lachance, Adrien Bézaire Jr and Gabrielle Pascoe. Together, these members total over 17 years of devoted service to the Entity and to French language health services. The President thanked them personally, and also on behalf of the Board.

12. Closing of the meeting

Jean-Pierre Cantin, seconded by Didier Marotte, proposed that the AGM be closed at 5:58.

All in favour**Adopted**

Paul Lachance
Chairman of the Board

Jacques Kenny
Executive Director

MESSAGE OF THE CHAIRMAN OF THE BOARD

Dear members,

It is said that life is full of surprises. This can certainly apply to 2018-2019. This period was full of changes and unexpected events of all kinds. The year that just ended can be summarized in three words:

SUCCESSION - TRANSITION - TRANSFORMATION

SUCCESSION

At the beginning of the year, the Board has been collaborating with the Managing Director to develop a succession plan in order to ensure continuity. In June 2018, this plan was implemented as the founding managing director of the Entity, Mr. Jacques Kenny, announced his retirement after eight years with the Entity. So many great projects were carried out and excellent results obtained in the area of the development of French language health care services on the territory of the Entity since 2011!

A THOUSAND TIMES THANK YOU, JACQUES! ENJOY YOUR RETIREMENT

The Board delegated to the Executive Committee the management of the selection process for the new managing director. I would like to thank Jean-Pierre Cantin, Marie Dorval, Didier Marotte, members of the Executive Committee, for their availability, their commitment and their professionalism during this process.

The Board was proud to announce on December 8, 2018 the appointment of Mr. Constant Ouapo as the new Executive Director.

Welcome, Constant!

TRANSITION

Constant took up his position on January 21. He had the opportunity to meet the dynamic planning team, Yvan Poulin and Paul Levac, to kick off his transition period.

It was also the end of the financial year, a very busy period for any organization. There were projects and initiatives to be completed, reports and balance sheets to produce, work plans and budgets to prepare, meetings and consultations to organize. Everybody rolled up their sleeves and got down to work.

On January 25, Yvan Poulin, planning officer at the Windsor office, announced he was leaving the Entity. A devoted team member for the last 7 years and 9 months and a passionate Francophone as well as a tireless worker, Yvan bids goodbye on March 31 to leave for his well deserved retirement.

THANK YOU AND ENJOY YOUR RETIREMENT, YVAN !

The Executive Director launched a recruitment process for the position of planning officer left vacant as Yvan Poulin retired, and for the newly created position of administrative assistant. The two positions will be filled at the beginning of April. The Entity team is now complete. We are happy to welcome **Mr. Guy Mian**, Planning Officer, and **Ms. Véronique Pous**, administrative assistant, to the Entity team.

TRANSFORMATION

On June 7, 2018, a new provincial government was elected. This political event heralded many changes in the daily lives of many people, especially in the area of health care. We had to wait until February 2019 to find out the intentions of the government.

Well before the tabling of *Bill 74 – The People’s Health Care Act, 2019*, the *Regroupement des Entités de planification des services de santé en français de l’Ontario* has already started working as the voice of Francophones, to express their needs. Royal sanction should be granted in April.

The work carried out by the Regroupement des Entités is far from over. Communications, meetings and consultations are being pursued during the period of implementation of the Bill. Since February, the Regroupement des Entités has been active in the following areas:

- Meetings with the chairmen of the boards of the Entities;
- Meetings with the executive directors of the Entities;
- Exchange of letters with the Minister of Health and Long Term Care and the Minister of Francophone Affairs;
- Participation in the consultation by the Council of the Premier for the improvement of health care and the elimination of hallway medicine.

Work is ongoing at the regional as well as provincial level. The Entity continues to play its part.

Finally, I would like to mention your active participation and contribution all throughout the year, dear members of the Board. I also wish to thank Jean-Pierre Cantin who took over as chairman during my absence, as well as Didier Marotte and Marie Dorval who supported him.

Last but not least, thank you, dear Francophones, for your constant support. The information you provide us and your input are immensely useful to us in our efforts to improve access to French language health care services.

Paul Lachance
Chairman of the Board

July 2010



I just took part in a meeting in Thorold, with about sixty people from different parts of Southern Ontario. We discussed the creation of four French language health services planning entities for the areas of central and South West Ontario.

A few weeks later, I was asked to set up the founding board for Entity1, according to principles set in Thorold by local people, and to prepare letters patent for the new organization, which were accepted in October 2010.

Who would have thought that a few weeks later, I would receive an email advising me that the entities would obtain a five year grant and that an executive director would be hired for Entity 1, which was renamed Erie St. Clair/South-West, to be better aligned with the LHIN, the sister organization to the Entity, itself bearing the name of Erie St. Clair/South-West LHIN. I applied for the position of executive director, had an interview and started work as executive director on May 15, 2011. I then proceeded to hire two officers, Jean-Marc Boisvenue, who worked from the office in London and remained with the Entity until his retirement in December 2016, and Yvan Poulin, who worked from the Windsor office and will retire on the same day as me, on March 31, 2019. In 2017, Paul Levac joined the team, replacing Jean-Marc at the London office, and integrated himself rapidly and efficiently within the team.

The Erie St. Clair /South-West Entity is renowned not only for the stability of its team, but also for its privileged relationship with the two LHINs that join in its efforts to improve the provision of French language services in its catchment area. This is largely due to the French language services coordinators at the LHINs, Marthe Dumont, from the Erie St. Clair LHIN, and Suzy Doucet-Simard, from the South-West LHIN, who have worked relentlessly with the Entity from the very beginning. Together, this small group managed to develop many documents, studies and videos concerning the health and the health care needs of its francophone population. All this is available on the Entity website www.entité1.ca . Thank you all!

If the Entity has succeeded in its efforts, it's also thanks to all the people who have sat on its Board and to the chairpersons who provided leadership since the very beginning: Esdras Ngenzi (2011-2013), Chantal Yélu Mélop (2013), Nil Parent (2013-2017) Paul Lachance (2017-). I would like to thank particularly Didier Marotte, who was present in Thorold in 2010 and who has sat on the Board of the Entity from the first days onwards as Treasurer. Didier, your work at the front and the back of the organization has contributed enormously to the success of the Entity. I thank you from the bottom of my heart.

Thanks also go to the Francophone community, always ready to respond to our requests for support over the last few years. We are here for you and thanks to you.

I wish good health to the Erie St. Clair /South-West Entity!

Jacques Kenny
Founding Executive Director

MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear members,

I had the pleasure of joining the great team of the Erie St. Clair/South West Language Health Planning Entity on January 21 last and it has been a source of joy. The challenges presented by the Entity correspond to my desire to improve French language health care services in Ontario, and particularly in the South-West of the province. The last quarter of FY 2018-2019 was marked, both internally and externally, by significant events that will have a profound impact on the modus operandi and the future of our Entity.

Internally, the Entity was faced with the challenge of finding successors for two efficient individuals who have been the pillars of our corporate memory. I am talking about Jacques Kenny, whom I am replacing as Executive Director and whose input continues to be most useful, and about Yvan Poulin, Planning Officer for the Erie St-Clair area, who has been a very knowledgeable collaborator. I would like to salute them personally, and on behalf of the Entity.

Externally, reforms undertaken by the present Government have led to the tabling of Bill 74, The People's Health Care Act 2019. The imminent promulgation of this bill will change the modus operandi of health care professionals, requiring them to be more result oriented. Our Entity couldn't operate outside of this new dynamic, since it is responsible for ensuring that Francophone patients living in our region receive improved services, in particular as far as accessible French language health care services are concerned.

During the last eight years, the Entity has invested in many studies which revealed the important challenges Francophones meet in terms of accessible French language health care services. Meeting these challenges requires the team to continue working on each of the three main pillars of our mandate: (1) community engagement in view of the mobilization of the French speaking community for the proactive provision of and demand for services; (2) support to providers, in order to help them develop and promote their capacity in the area of French language services; and (3) recommendations to the health care system to solicit its support for the implementation of various initiatives.

The Entity will give priority to planning initiatives that could potentially generate French language health care services, through solid partnerships with providers. This approach has been reflected in our joint action plan as well as in our interim action plans for the period January to September 2019.

I would like to thank the Board and my team for their commitment to working in collaboration in order to fulfill our common vision. I would also like to thank our community partners, health care providers and LHINs for their collaboration, which has been most useful to us.

Our collective success depends on our ability to become aware of challenges we are facing as a minority community, to keep in mind our vision and our objectives, to draw on our common strengths and to gain main stream allies.

This is how, I think, the Entity has until now contributed efficiently to making French language health care services more accessible in our region. It is important that we continue this dynamic in order to increase the wellbeing of our community.

Constant Ouapo
Executive Director

The year that's ending has been marked by several achievements. The series of videos on proactive offer and demand is now complete. This series of eight videos will be presented to health care service providers as well as to the community, to stress the fact that offering services and demanding services actively is important to ensure the quality of French language health care services.

Last year, a large project, OZI, was launched. This project included surveying over 300 health care services providers in order to find out if they were able to provide French language health care services and determine which programs they offered. Results showed that few services were offered, but what is more worrying, that active demand seemed absent. The Ministry of Health and Long Term Care has extended this large project to next year, hoping to see improvements and to find ways to encourage patients to actively request French language health care services, not only accept offered services. At this point, the community must request the provision of French language health care services.

Closer to us, some concrete successes were achieved in the area of French health care services offered. In London, some French health care services providers got together to form Le Carrefour de santé francophone, housed in the Regional Community Centre in London (CCRL). Members of the community can access it to receive some French language health care services. Increased utilization will allow the range of services to be extended in future.

In the area of health, good communications are essential in order to reach a sound diagnosis. Collaborating with the Réseau de Santé Sud de l'Ontario (RSSFO) as well as with the two LHINs, Erie St. Clair and South-West, the Entity has participated actively in the creation of La Communauté Pratique de Professionnels bilingues (CPPB), a chat room allowing professionals to communicate among themselves but including the community as well for access and exchanges.

Physical activity is important for one's health as well as the management of chronic conditions. This is the reason why the Entity continues to work with the community to offer chronic condition self management workshops as well as pain management workshops. This allows our seniors to meet and to enjoy a better quality of life.

Francophone immigration is increasing in the community. In order to help new immigrants, the Entity participates actively in the Health Equity for Newcomers and Immigrants (HENI) group, to ensure that French language health care services are available for these people.

A lot of work has been done, but a lot remains to be carried out. These tasks will never be over. Proactive offer and proactive demand for services should definitely be stressed.

APPENDIX

Financial statements, March 31, 2019

Financial Statements

Entité de planification des services de santé
en français Erié St. Clair/Sud-Ouest

March 31, 2019

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Independent Auditor's Report

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To the Board of Directors of
Entité de planification des services de santé en français Erié St. Clair/Sud-Ouest

Opinion

We have audited the financial statements of Entité de planification des services de santé en français Erié St. Clair/Sud-Ouest, which comprise the statement of financial position as at March 31, 2019, 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 the organization as at March 31, 2019, and its results of 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 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 of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report

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.

Grant Thornton LLP

Windsor, Canada
May 22, 2019

Chartered Professional Accountants
Licensed Public Accountants

**Entité de planification des services de santé en français Erié
St. Clair/Sud-Ouest**

Statements of Operations and Changes in Net Assets

Year ended March 31

2019

2018

Revenues		
Contributions-LHIN	\$ 425,533	\$ 437,009
Miscellaneous	<u>-</u>	<u>1,047</u>
	<u>425,533</u>	<u>438,056</u>
Expenditures		
Employee benefits	50,903	47,195
Office	3,734	4,270
Miscellaneous	13,565	15,432
Board of directors	4,444	1,660
Public relations	18,071	26,886
Non-refundable portion of HST	3,451	4,450
IT, software and licences	6,843	25,182
Rent and insurance	21,391	21,121
Subcontract	44,119	66,161
Mail, courier and telecommunication	4,122	3,698
Salaries	<u>269,506</u>	<u>229,463</u>
	<u>440,149</u>	<u>445,518</u>
Deficiency of revenues over expenditures	<u>\$ (14,616)</u>	<u>\$ (7,462)</u>
Deficiency, beginning of year	\$ (7,462)	\$ -
Deficiency of revenues over expenditures	<u>(14,616)</u>	<u>(7,462)</u>
Deficiency, end of year	<u>\$ (22,078)</u>	<u>\$ (7,462)</u>

**Entité de planification des services de santé en français Erié
St. Clair/Sud-Ouest
Statement of Financial Position**

March 31

2019

2018

Assets

Current

Cash in bank	\$ 20,427	\$ 13,108
Harmonized sales tax recoverable	<u>18,183</u>	<u>21,005</u>
	<u>\$ 38,610</u>	<u>\$ 34,113</u>

Liabilities

Current

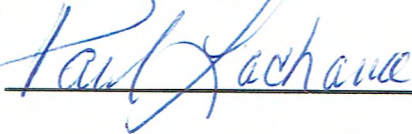
Accounts payable and accrued liabilities	\$ 14,348	\$ 25,425
Unearned revenue (Note 3)	<u>34,287</u>	-
Government remittances payable	<u>12,053</u>	<u>16,150</u>
	60,688	41,575

Net Assets

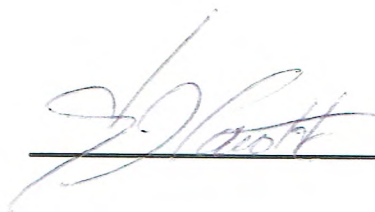
Unrestricted net assets	<u>(22,078)</u>	<u>(7,462)</u>
	<u>\$ 38,610</u>	<u>\$ 34,113</u>

Commitments (Note 4)

On behalf of the board



Member



Member

**Entité de planification des services de santé en français Erié
St. Clair/Sud-Ouest
Statement of Cash Flows**

Year ended March 31

2019

2018

Increase (decrease) in cash

Operating

Deficiency of revenues over expenditures	\$ (14,616)	\$ (7,462)
Change in non-cash working capital items		
Accounts receivable	2,822	26,673
Accounts payable and accrued liabilities	(11,077)	(7,233)
Unearned revenue	34,287	(11,023)
Harmonized sales tax	(4,097)	8,299

Increase in cash	7,319	9,254
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Cash

Beginning of year	13,108	3,854
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End of year	\$ 20,427	\$ 13,108
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Cash consists of:

Cash in bank	\$ 20,427	\$ 13,108
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Entité de planification des services de santé en français Erié St. Clair/Sud-Ouest

Notes to the Financial Statements

March 31, 2019

1. Nature of operations

Entité de Planification des Services de Santé en Français Erié St. Clair/Sud-Ouest (L'Entité) is a non-profit organization with the mandate to provide French access to a complete range of quality care and health services to all Francophones in the area of the local health integration network (LHIN) Erié St. Clair and South West. The organization was incorporated September 13, 2010 under the Companies and Associations Act of the Province of Ontario as a not-for-profit organization under the Income Tax Act and as such is exempt from taxes under the Income Tax of Canada.

2. Significant accounting policies

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

Revenue recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tangible capital assets

Tangible capital assets are not recorded on the balance sheet. During the year, tangible capital asset purchases totaling \$Nil (2018 - \$17,532) have been expensed. Tangible capital assets with a total historical cost of \$56,988 have not been presented on the statement of financial position.

Contributed services

Because of the difficulty of determining the fair value of volunteer services, contributed services are not recognized in the financial statements.

Use of estimates

The preparation of the financial statements in accordance 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimate as additional information becomes available in the future. Areas of significant estimates include accrued liabilities.

Entité de planification des services de santé en français Erié St. Clair/Sud-Ouest

Notes to the Financial Statements

March 31, 2019

2. Significant accounting policies (continued)

Financial assets & liabilities

Initial measurement

Upon initial measurement, the organizations's financial assets and liabilities are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in operations in the year they are incurred.

Subsequent measurement

At each reporting date, the organization measures its financial assets and financial liabilities at amortized cost (including any impairment in the case of financial assets).

With respect to financial assets measured at amortized cost, the organization assesses whether there are any indications of impairment. When there is an indication of impairment, and if the organization determines that during the year there was a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it will then recognize a reduction as an impairment loss in operations. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost is recognized in operations in the year the reversal occurs.

3. Unearned revenue

Unearned revenue represents contributions from the LHIN received but not spent at year end. This amount will be recognized in revenue when the related expenditures are made or services are offered. The amount deferred is to be spent on the completion of projects outstanding from the current year.

4. Commitments

The organization has a lease in Windsor, maturing in 2021, for the rental of space at the rate of \$9,535 per year. They also have second lease in London, maturing in 2019, for the rental of space at the rate of \$9,300 per year.

5. Economic dependence

During the year, all of the revenue was derived from LHIN contributions. The economic dependence results from the fact that the viability of the organization would be affected by the loss of these revenues. It is stipulated in the agreement with the LHIN that contributions are subject to a final determination. In the case that the LHIN would make an adjustment to this amount, the difference would be accounted for during the period in which the adjustment occurred.

**Entité de planification des services de santé en français Erié
St. Clair/Sud-Ouest**

Notes to the Financial Statements

March 31, 2019

6. Financial instruments

The organization feels it is not exposed to any significant risks or concentrations of risk.
