

Alberta Council on Aging

An Independent Non-Profit Charitable Organization Since 1967

Annual Report 2018-2019



working to improve the quality of life for Seniors

Who We Are

For over 52 years, Alberta Council on Aging has advised local, provincial, federal governments and the general public about matters relating to the opportunity for full and equal participation of older persons living in Alberta and Canada.

The council encourages and enables seniors' full participation in all aspects of community through inclusion, education and advocacy.

Alberta Council on Aging develops and delivers free programs and publications. These are aligned with age friendly initiatives with the aim to eliminate ageism and promote inclusiveness of older persons, whereby living out its mandate to improve the quality of life for older people.

Board of Directors

Executive

President: Ron Rose
Treasurer: Rita Loken
Secretary: Jennifer Wrzosek

Regional Directors

Region 1 (Northwest): Jennifer Wrzosek
Region 2 (Northeast): Paul Boisvert
Diana Anderson (Delegate)
Region 4 (Edmonton area): Sue Lafferty
Region 5 (Central Alberta): Keith Sterling
Region 7 (Southwest): Pat Santa
Region 8 (Southeast): Gordon Nott



Back Row: Ron Rose, Sue Lafferty, Pat Santa, Keith Sterling

Front Row: Diana Anderson, Rita Loken, Gordon Nott

Farewell and Thanks

- Kim Winger, Region 2
- Gail Hiller and Gary Pool, Region 4
- Frank Hoebarth and Brenda Josephs, Region 6

Support Team

Executive Director: Donna Durand
Outreach and Communications Coordinator: Laureen Guldbrandsen
Campaign Coordinator: Becca Barrington

Message from the President and Executive Director

Alberta Council on Aging board met on two occasions with a facilitator from Alberta Culture and Tourism, Community Development to develop a strategic plan to guide us through the next five years. We are happy to report the board of directors approved the Strategic Plan 2019-2024 at our last meeting. The next step will be to revise the bylaws and policy and procedure manual to reflect current operations.

Alberta Seniors and Housing has hosted a series of forums to discuss issues and provide information and feedback to inform the ministry. The last forum, held in St. Albert, introduced a toolkit to address elder abuse. We also discussed an intergenerational initiative on ageism, promoting positive relationships among children, youth, adults and seniors.

We met with Seniors United Now (SUN) to share information about our organizations and discuss coordinating efforts to address senior's issues. Some common priorities for our two organizations include universal pharmacare, affordable housing and home care. We are grateful for the many organizations that have worked together to maximize the efforts of maintaining and improving the quality of life for older persons.

Late in the fiscal year, Alberta Council on Aging was approved for funding through the Aging Well in Community Grant program. This is to provide support to develop and deliver the Let's Stop Ageism awareness campaign that will run for at least three years.

In closing, we wish to thank the board members, regional executives and support team for their efforts, patience and guidance – it's very much appreciated.

Ron Rose, President

Donna Durand, Executive Director



Around the Province by Regions

Alberta Council on Aging volunteers and staff have been actively engaged with the public by attending meetings and providing educational opportunities to many communities across the province.

Region 1 (Northwest)

Region 1 organized a Picnic in the Park in Grande Prairie for the second year in a row, with the focus on Healthy Seniors. There were different activity games for people to participate in. The response to this event was enthusiastic.

Director Jennifer Wrzosek traveled to Fairview to present Recognizing Fraud. The information was well received and a lively discussion with participants took place.

Region 2 (Northeast)

Donna Durand and Director Kim Winger attended a focus group through the department of education and provided input to strengthen and improve Alberta's K-12 curriculum utilizing some principles of the Senior Friendly™ Program.

Region 2 executives decided sponsoring and partnering with some of the Wellness Conferences for Seniors (St. Paul and Smokey Lake) would make new connections throughout these communities.

Region 3 (West Central)

While there was not a formal representative in Region 3, we have volunteers who receive newsletters and resources to share with senior serving organizations.

Region 4 (Edmonton Area)

A casino was held in Edmonton with many directors and volunteers joining in on the fun.

Dorothy Flauer and Bernie Travis invited us on a tour of the Leduc Lifestyle Options Retirement Community to explore the new Butterfly Project. This was an informative day and allowed us the opportunity to engage with new friends Jody and Dave McCoppen, who were later featured in ACA News Summer 2018 issue.

Volunteer Nick Chrapko and staff took part in the ceremony for International Day of Older Persons at the Legislature. We witnessed the signing of the proclamation and took part in a flag raising.

In honour of International Women's Day, CIBC hosted Financial Planning: Knowledge for Women. This was attended by Treasurer Gail Hiller and Donna Durand.

Director Sue Lafferty and Treasurer Rita Loken were welcomed as new leadership for Region 4, with Gary Pool and Gail Hiller's completion of terms.

Region 5 (Central Alberta)

The group offered bi-monthly meetings in Red Deer with topics of interest. For Seniors Week, Region 5, in partnership with the Golden Circle Seniors Resource Centre, hosted a well attended Annual Pancake Breakfast in Red Deer.

Director Keith Sterling attended Ponoka's interagency meeting to learn more about the challenges of maintaining the Senior Friendly™ designation.

Region 6 (Calgary Area)

The 2018 Grey Matters Conference was held in Calgary this year. Donna Durand and Iman Bukhari of the Canadian Cultural Mosaic Foundation presented Let's Talk Ageism! A Collaborative, Community Approach to Change. Donna Durand and Director Brenda Josephs met with Raynell McDonough, Issue Strategist with City of Calgary, to discuss the Age Friendly Calgary Neighborhoods initiatives and how we might work together.

Region 7 (Southwest)

Director Pat Santa came on board with fresh new ideas and energy.

Region 8 (Southeast)

Director Gordon Nott took part in the Active Aging Week, September 24-28.

Gordon joined Medicine Hat Mayor Ted Clugston as he announced and signed the inaugural municipal proclamation for October 1 as International Day of Older Persons. Gordon worked throughout the year to connect with members and advance awareness of the work of the council.

Region 9 (East Central)

Volunteers in the region continued to edit the newsletter and program materials as well as disseminate newsletters. Donna Durand brought information on the council and hosted a forum at a seniors' residence.



Bernie Travis, President, Early Onset Dementia Alberta Foundation, and Dorothy Flauer, Educator at Leduc Lifestyle Options Leduc



Director Gordon Nott and Medicine Hat Mayor Ted Clugston



International Day of Older Persons Flag Raising Ceremony at the Legislature

Strategic Plan 2019-2024

Vision

All seniors enjoy a high quality of life

Mission

Encourage and enable seniors' full participation in all aspects of community through inclusion, education and advocacy

Goals

- Build awareness and capacity
- Align organizational structure to ensure viability and relevancy
- Promote alliances with other senior serving organizations in Alberta
- Provide and promote educational programs and services to seniors throughout the province

Outcomes

- Public knows who Alberta Council on Aging (ACA) is and how to engage
- Effective representation and structure
- Improved member and regions support
- Increased alliances with other organizations and agencies
- Positive communication with members and regions
- Value/benefits of membership in ACA identified
- Improved learning materials and increased opportunities for seniors' engagement
- Improved mechanisms in place to ensure seniors are heard and represented

Talking Points

Housing

- seniors desire to reside in a place appropriate to their circumstances
- living environments such as outdoor spaces and buildings must support seniors to maintain themselves in the community

Finances

- seniors need to have adequate financial resources to meet their needs
- current supports for seniors are often based on a means tests which looks at income but fails to consider other expenses that may be incurred
 - recommendation: needs testing be used to complement current means tests and be related to individual needs and circumstances

Continuing Care

- continuing care services often impose significant costs, however, these services need to be affordable for all seniors
 - recommendation: support efforts to make continuing care services clearly and consistently defined

Transportation

- seniors require equal access to services wherever they live
 - recommendation: provincial government continue to review as to how transportation for seniors can be improved across the province

Health

- seniors require equal access to emergency care, surgery, hospitalization and treatment such as rehabilitation and medications
- seamless delivery of publicly funded and delivered programs and services
- clear standards and eligibility for programs and services
- expanded legislation for Protection for Persons in Care

Elder Abuse

- envision a world free of abuse
- work toward this aim through developing community partnerships
- make appropriate referrals for reporting and receiving help
- influence legislations which protect older persons

Ageism

Definition - Prejudice or discrimination against an age-group ...especially seniors

To address this ACA will:

- align with age friendly initiatives with the aim to eliminate ageism
- promote inclusiveness of older persons

**ALBERTA COUNCIL ON AGING
EDMONTON, ALBERTA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**



INDEPENDENT AUDITORS' REPORT

To the Board of the Alberta Council On Aging

Opinion

We have audited the financial statements of the Alberta Council On Aging (the "Organization"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations and the changes in its net assets and 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating 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.

(continues)

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Independent Auditors' Report to the Board of the Alberta Council On Aging (*continued*)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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 and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

METRIX GROUP LLP

Chartered Professional Accountants

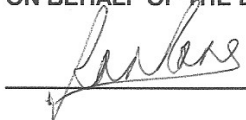
Edmonton, Alberta
May 13, 2019

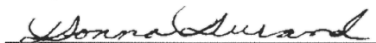
ALBERTA COUNCIL ON AGING
STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents (Note 3)	\$ 161,886	\$ 118,101
Accounts receivable	532	96
Goods and Services Tax receivable	<u>273</u>	<u>447</u>
	<u>\$ 162,691</u>	<u>\$ 118,644</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 29,561	\$ 26,921
Deferred contributions - operating (Note 4)	<u>92,892</u>	<u>35,578</u>
	122,453	62,499
Net Assets		
Unrestricted	<u>40,238</u>	<u>56,145</u>
	<u>\$ 162,691</u>	<u>\$ 118,644</u>

ON BEHALF OF THE BOARD:

 Director

 Director

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

2.

ALBERTA COUNCIL ON AGING
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
Revenue		
Casino	\$ 53,353	\$ 62,574
Sponsorships	40,328	47,602
Memberships	29,398	51,094
Donations	5,891	8,133
Other	3,147	10,486
Grants	<u>-</u>	<u>5,550</u>
	<u>132,117</u>	<u>185,439</u>
Expenses		
Salaries and benefits	106,676	92,460
Office	21,167	33,869
Member services	12,968	32,391
Travel	<u>7,213</u>	<u>2,665</u>
	<u>148,024</u>	<u>161,385</u>
Excess (Deficiency) of Revenue over Expenses	<u>\$ (15,907)</u>	<u>\$ 24,054</u>

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

3.

ALBERTA COUNCIL ON AGING
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
Balance, Beginning of Year	\$ 56,145	\$ 32,091
Excess (Deficiency) of Revenue over Expenses	<u>(15,907)</u>	<u>24,054</u>
Balance, End of Year	\$ <u>40,238</u>	\$ <u>56,145</u>

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

4.

ALBERTA COUNCIL ON AGING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
Operating Activities		
Cash from operations		
Excess (deficiency) of revenue over expenses	\$ (15,907)	\$ 24,054
Change in non-cash working capital:		
Accounts receivable	(436)	672
Goods and Services Tax receivable	174	3,261
Prepaid expenses and deposits	-	544
Accounts payable and accrued liabilities	2,640	(4,072)
Deferred contributions - operating	<u>57,314</u>	<u>(68,124)</u>
Change in Cash and Cash Equivalents During the Year	43,785	(43,665)
Cash and Cash Equivalents, Beginning of Year	<u>118,101</u>	<u>161,766</u>
Cash and Cash Equivalents, End of Year	<u>\$ 161,886</u>	<u>\$ 118,101</u>

ALBERTA COUNCIL ON AGING
NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

1. NATURE OF OPERATIONS

Alberta Council on Aging (the "Organization") is a non-profit society incorporated under the *Societies Act* of Alberta. The Organization provides support for seniors and their concerns in both rural and urban communities across the province of Alberta.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year 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.

Membership and other program related fees are recognized as received.

Cash and Cash Equivalents

Cash and cash equivalents include balances with banks. All amounts are readily converted into known amounts of cash and are subject to an insignificant change in value.

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

Financial Instruments

Measurement of financial instruments

The Organization initially measures its financial assets and financial liabilities at fair value and subsequently measures all financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

ALBERTA COUNCIL ON AGING

NOTES TO FINANCIAL STATEMENTS (CONT'D)

MARCH 31, 2019

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes restricted funds of \$92,892 (2018 - 35,578). These funds are derived from casino and grant funding programs which are restricted in their use, subject to the terms and conditions of the Organization's casino license and grant funding program agreements.

4. DEFERRED CONTRIBUTIONS - OPERATING

Deferred contributions represent restricted operating funding received or receivable in the current year for which the corresponding expenses have not yet been incurred. Changes in the deferred contributions balance are as follows:

	<u>2019</u>	<u>2018</u>
Balance, Beginning of Year	\$ 35,578	\$ 103,702
Add: Casino Contributions	74,267	-
Grant Funding Received	36,400	-
Less: Amounts Recognized as Revenue	<u>(53,353)</u>	<u>(68,124)</u>
Balance, End of Year	<u>\$ 92,892</u>	<u>\$ 35,578</u>
Comprised of:		
Casino	\$ 56,492	\$ 35,578
Aging Well in Community Grant Program	<u>36,400</u>	<u>-</u>
	<u>\$ 92,892</u>	<u>\$ 35,578</u>

5. FINANCIAL INSTRUMENTS

It is management's opinion that the Organization is not exposed to significant credit, liquidity, market, currency, interest rate or other price risk through its financial instruments which include cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities.

Alberta Council on Aging

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