



# Annual General Meeting Package June 23, 2024

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## Agenda

<b>11:00</b>	Registration
<b>11:00-1:15</b>	Games and Activities open
<b>11:00-11:30 &amp; 1:15-2:00</b>	Photo Booth
<b>11:30</b>	Lunch
<b>11:30</b>	Opening, Land Acknowledgement, & Introductions
<b>11:35</b>	<p>Annual General Meeting</p> <p><i>Note: All are welcome to attend. To vote, you must be a family currently working with a coordinator, a host, or a member of SSFN, or other EAF support group.</i></p> <div style="border: 1px solid black; padding: 10px;"> <ul style="list-style-type: none"> <li>a) Approval of 2023 Minutes</li> <li>b) Ratification</li> <li>c) Change to By-laws</li> <li>d) Articles of Amendment</li> <li>e) Auditor Report</li> <li>f) Appointment of Auditor</li> <li>g) Election of Directors</li> <li>h) Number of Directors</li> <li>i) Board Report</li> <li>j) ED Report</li> <li>k) Adjournment of Meeting</li> </ul> </div>
<b>12:20</b>	Executive Director's Presentation
<b>12:30</b>	<p>Presentations</p> <p>Sam Souza, Joe Arnold with Bruce Kappel, and Yaro Romanov</p>
<b>1:05</b>	Raffle
<b>1:15-2:00</b>	<p>Hula Hoop &amp; Free Flow Dance Performance</p> <p>Followed by interactive hoops and scarves experience</p>

Minutes of the Annual Meeting of the Members of  
**Extend-A-Family**, held at St. John's York Mills Anglican Church on the  
 27<sup>th</sup> day of May 2023, at 1:36 in the afternoon.

Attended	Name
2	Peg Jenner
2	Mohamed Abu-Shaaban
1	Choi Wong
1	Daniel Dover
3	Christine LeClair
2	Kay Houghton
3	Joy Alma
2	Hannah Shi
3	Jennifer Hoffman
2	Ram Siva
3	Elaine Byenkya
2	Jartu Brisbane
1	Julie Cheah
4	Dima Al Daghestani
1	Eric Yau
2	Filomena Nait
2	Mark Davidson
2	Liz Zur
1	Olenka Garagardo
1	Celeste Hamilton
3	Meredith Cochrane
2	Cate Downey
5	Jessica Janes
2	Antonia Heer
1	Marlene Solano
1	Kim Southern-Paulsen
2	Marissa Wolicki
<b>Total: 56</b>	
<b>Staff and guest total: 16</b>	

Mohamed (Mo) Abu-Shaaban, Board Treasurer of Extend-A-Family took the Chair, Cate Downey, Office Manager of Extend-A-Family acted as Secretary of the meeting. A quorum of the members of Extend-A-Family being present at St. John's York Mills Anglican Church and notice of the meeting having been duly sent to all the directors, members and the auditor of Extend-A-Family, the meeting was declared by the Chair to be duly constituted.

## 1. Welcome

Mo welcomed everyone to the Annual General Meeting of Extend-A-Family.

The Program Supervisor from the Ministry of Community and Social Services, Lisa James was unable

to attend the meeting. Voting rules and process were explained.

## **2. Approval of Minutes, June 13, 2022**

*It was moved by Chris LeClair, seconded by Julie Cheah, majority in favour, motion carried that minutes of the June 13, 2022, Annual General Meeting as presented be approved.*

## **3. Auditor Report for the year ended March 31, 2023**

“Draft Extend-A-Family Financial Statements year ended March 31, 2023” was audited by Pennylegion Chung Chartered Professional Accountants and presented by Mohamed Abu-Shaaban in Stephanie Chung’s stead to the members in attendance.

*It was moved by Peg Jenner, seconded by Chris LeClair, majority in favour, motion carried that the Extend-A-Family Financial Statements year ended March 31, 2023, were approved.*

## **4. Appointment of Auditor for 2023~2024**

The Board asks the membership to authorize the Board to appoint a new auditor for 2023-2024.

*It was moved by Chris LeClair, seconded by Julie Cheah, and carried that the Board is authorized to appoint an auditor for the fiscal period of April 1, 2023, to March 31, 2024.*

## **5. Confirming Membership of Board appointed Directors**

During the year, the Board appointed both Peg Jenner and Mark Davidson to the Board of Directors who are serving 2-year terms.

*It was moved by Julie Cheah, seconded by Chris LeClair, majority in favour, motion carried that the membership of Board appointed Directors, Peg Jenner and Mark Davidson be approved.*

## **6. Election of Directors**

Jennifer Wilson and Filomena Nait are retiring from the Board of Directors. Extend-A-Family thanks them both for their dedication and support of Extend-A-Family.

Mark Davidson, Peg Jenner, Nawin Mutti and Afnan Shahid are continuing the second part of their two-year terms.

Chris LeClair, Mohamed Abu-Shaaban and Julie Cheah wish to stand for re-nomination to the Board. There are no vacancies, therefore all the nominations are acclimated to the Board.

*It was moved by Peg Jenner, seconded by Ram Siva, majority in favour, motion carried that the nominees, Chris LeClair, Mohamed Abu-Shaaban and Julie Cheah be acclimated to the Board of Directors of Extend-A-Family.*

## **7. Board Report, Mohamed Abu-Shaaban**

Our current Chair of the Board Jenn Wilson is not able to be here today, so I am standing in. We are so pleased to welcome you all back in person. In the four years since we were last together at St. Leonard’s, much has changed. We have two new Coordinators and a new Executive Director. Families have grown bigger and young people have grown up. The thing that has not changed is Extend-A-Family’s commitment to you; to relationships, inclusion, and meaningful participation in community for everyone.

The role of a Board is to guide the strategic direction of an organization and seeking new leadership is an important part of that. Over the last spring and summer, we worked hard to find the right person to take the organization forward. Meredith joined EAF last August and we have been working alongside her to make EAF even more effective since then.

We are currently developing a 2-year strategic plan which we will keep you informed on. We are strengthening our infrastructure such as our financial reporting and our policies. And we will soon be looking to diversify the sources of our financial support to make us more resilient. While none of this takes place out in the community with you, we are confident that it will strengthen us as an organization, giving us a better foundation from which to walk with you on your journey to inclusion.

None of this is possible without all of you – our community partners, volunteers and families and we thank you all for your commitment.

## **8. Program Report, Meredith Cochrane**

Please refer to the 2022-2023 EAF Activity Update inserted in the AGM package, annexed to these minutes.

## **10. Adjournment**

*It was moved by Peg Jenner, seconded by Chris LeClair, majority in favour, motion carried to conclude this Annual General Meeting. Meeting adjourned at 1:51 pm.*

# **Board Report**

## **Mohamed Abu-Shaaban**

We are pleased to welcome you to the 2024 Annual General Meeting. I have served on the Extend-A-Family Board of Directors since January 2020 first as Treasurer and most recently as Chair starting May 2023.

The role of a Board is to guide the strategic direction of an organization and the commitment of members has been solid, giving of their time, support and work, so I would like to thank:

- Christine LeClair, alumni family and Secretary
- Nawin Mutti, who is alumni himself
- Afnan Shahid, former host
- Julie Cheah, alumni family
- Peg Jenner, community member and Vice Chair
- Michael Meuller, community member and Treasurer.

In February, the Board and Staff had an intensive Social Role Valorization (SRV) training day. This was in preparation for the human service evaluation tool we are currently undergoing, Model Coherency. As Wolf Wolfensberger, developer of SRV puts it, model coherency answers the question: “Are the right people being served by the right people, in the right setting, using the right tools and methods?” This exercise will guide us in the next Strategic Plan which will be formulated in 2025.

We are thankful to the funders, community partners, families, hosts, board and staff in helping Extend-A-Family continue building inclusivity where everyone belongs, everywhere. Thank you all for your commitment.

## Executive Director Report

### Meredith Cochrane

The last year has been a busy one. Our Coordinators have worked in partnership with 175 families to help their young people build on their gifts, strengths and interests. We have supported a further 150 families through our support groups, workshops, and Safe & Secure Futures Networks.

We have also launched a pilot project in an effort to meet the changing needs of Torontonians. We are currently supporting Ukrainian families who have been displaced by war and have children with developmental disabilities. It is generously supported by The Rotary Club of Toronto, Multiplex, Canada Ukraine Foundation, and Toronto Ukraine Foundation. We work alongside them, as we do with all our families, but have a Ukrainian speaking Coordinator who is also familiar with the additional challenges they face. We are now supporting 32 Ukrainian families through a support group and work one on one with 14 of those. This pilot will help inform us how to better support other Torontonians who may not speak English fluently or may have varied traditions, cultures, and customs.

In addition to our family-facing work, we have been developing our strength and effectiveness as an organization which has involved work in many areas.

*Organizational infrastructure:* We improved our financial and reporting systems and have undergone our first audit with a new firm. We also updated our by-laws, which will be reviewed by you, our membership at the upcoming AGM.

*Governance:* We have recruited a new Treasurer, who has been instrumental in supporting us through our recent audit. At the AGM, the board is also nominating two Board members who bring expertise in non-profit leadership and Human Resources.

With an eye to clarifying roles and strengthening the board, some board members have also undertaken governance training and the Board has conducted a self-assessment.

*Training:* We ran a training on Social Role Valorization (SRV) attended by most staff and board and some members of the EAF community.

*Profile & Presence:* Increasingly, we have recognized the importance of Torontonians knowing what EAF offers to families and for us to increase understanding of what true inclusion looks like. In response to this, we started an Instagram account and have developed a booklet that highlights the inspiring achievements of our families over the years. We have also increased our participation in networks that inform other community organizations about our work and further inform Coordinators about opportunities in the community.

I believe that sharing our year behind the scenes is important because Extend-A-Family belongs to all of us. However, the only success that really matters is whether families truly feel that we work in partnership and that young people have increased opportunities to build roles, relationships, and ultimately belonging within their communities. To assess this, we sent a survey out to all our current families and alumni, the results of which will be reviewed at the AGM. We are also undertaking an intensive, externally led evaluation in June. During 2024-25 we will summarize the results to our membership as well as apply the learnings in our programming and our next strategic plan.

It is truly an honour working for an organization that keeps family needs and the principles of inclusion at the heart of every choice made. I look forward to seeing where we go together next.

# Extend-A-Family By-Law No. 3 DRAFT

(Hereinafter referred to as the “Corporation”)

## Section 1 – General

### 1.01 Definitions

In this by-law, unless the context otherwise requires:

- a. “**Act**” means the Not-for-Profit Corporations Act, 2010 (Ontario) and, where the context requires, includes the regulations made under it, as amended or re-enacted from time to time;
- b. “**Articles**” means any document or instrument that incorporates the Corporation or modifies its incorporating document or instrument, including articles of incorporation, restated articles of incorporation, articles of amendment, articles of amalgamation, articles of arrangement, articles of continuance, articles of dissolution, articles of reorganization, articles of revival, letters patent, supplementary letters patent or a special Act;
- c. “**Board**” means the board of directors of the Corporation;
- d. “**By-laws**” means this by-law (including the schedules to this by-law) and all other by-laws of the Corporation as amended and which are, from time to time, in force;
- e. “**Chair**” means the chair of the Board;
- f. “**Corporation**” means the corporation that has passed these by-laws under the Act or that is deemed to have passed these by-laws under the Act;
- g. “**Director**” means an individual occupying the position of director of the Corporation by whatever name he or she is called;
- h. “**Member**” means a member of the Corporation;
- i. “**Members**” and “**Membership**” means the collective membership of the Corporation;

- j. **“Officer”** means an officer of the Corporation, including but not limited to the Chair, Secretary, Treasurer, Executive Director, Office Manager and such other officers as may be appointed by the Board;
- k. **“Special Resolution”** means a resolution that:
  - (i) is submitted to a special meeting of the Members duly called for the purpose of considering the resolution and passed at the meeting, with or without amendment, by at least two-thirds (2/3) of the votes cast; or
  - (ii) consented to by each Member entitled to vote at a meeting of the Members or the Member’s attorney.

## **1.02 Interpretation**

Other than as specified in Section 1.01, all terms contained in this By-law that are defined in the Act shall have the meanings given to such terms in the Act., provided

Words importing the singular include the plural and vice versa, and words importing one gender include all genders. "Person" includes an individual, body corporate, partnership, trust and unincorporated organization.

The headings used in the By-laws are inserted for reference purposes only and are not to be considered in construing or interpreting the terms or provisions thereof or to be deemed in any way to clarify, modify or explain the effect of any such terms or provisions.

## **1.03 Severability and Precedence**

The invalidity or unenforceability of any provision of this By-law shall not affect the validity or enforceability of the remaining provisions of this By-law. If any of the provisions contained in the by-laws are inconsistent with those contained in the Articles or the Act, the provisions contained in the Articles or the Act, as the case may be, shall prevail.

## **1.04 Seal**

The seal of the Corporation, if any, shall be in the form determined by the Board. If a corporate seal is approved by the Board, it shall be kept at the registered office of the Corporation.

## **1.05 Execution of Contracts**

Deeds, transfers, assignments, contracts, obligations and other instruments in writing requiring execution by the Corporation may be signed by any two (2) of its Officers or Directors. In addition, the Board may from time to time direct the manner in which and the person by whom a particular document or type of document shall be executed. Any person authorized to sign any document may affix the corporate seal, if any, to the document. Any Director or Officer may certify a copy of any instrument, resolution, by-law or other document of the Corporation to be a true copy thereof.

## **Section 2 - Directors**

### **2.01 Election and Term**

The Directors shall be elected by the Members. Each Director shall hold office for a two (2) year term ending no later than the second annual meeting of Members following that Director's election. Each director shall be eligible to serve for a maximum of three (3) consecutive terms. After a period of one (1) year's absence, a director may be eligible for re-election.

The number of directors shall be specified in the articles.

At the annual meeting of Members, the Members shall approve a special resolution to empower the directors to determine the number of directors of the Corporation.

### **Nomination to the Board**

Nominations made for the election of directors must be made in accordance with the nominating procedure prescribed by the Board from time to time and must be received at the head office of the Corporation at least twenty-one (21) days prior to the annual meeting of members.

### **2.02 Vacancies**

The office of a Director shall be vacated immediately:

- a. if the Director resigns office by written notice to the Corporation, which resignation shall be effective at the time it is received by the Corporation or at the time specified in the notice, whichever is later;
- b. if the Director dies;
- c. if the Director becomes bankrupt;
- d. if the Director is found to be incapable of managing property by a court or under Ontario law; or

- e. if, at a meeting of the Members, a resolution is passed by at least a majority of the votes cast by the Members removing the Director before the expiration of the Director's term of office.

If a Director misses three (3) consecutive meetings of the Directors, the Board may request that the Director resign from the Board. If said Director does not resign from the Board, the Board may then call a special meeting of members for the purpose of removing said Director from the Board.

### **2.03 Filling Vacancies**

The Board may fill any vacancy on the Board by a majority vote of the Board, and the appointee shall hold office for the remainder of the unexpired portion of the term of the vacating Director. After that, the appointee shall be eligible to be elected as a Director by the Members.

The Board may fill any other vacancy by a majority vote of the Members at a meeting of members, and the appointee shall hold office for the remainder of the unexpired portion of the term of the vacating director. After that, the appointee shall be eligible to be elected as a director.

### **2.04 Committees**

Committees may be established by the Board as follows:

- a. The Board may appoint from their number a managing Director or a committee of Directors and may delegate to the managing Director or committee any of the powers of the Directors excepting those powers set out in the Act that are not permitted to be delegated; and
- b. Any such committee may formulate its own rules of procedure, subject to such regulations or directions as the Board may from time to time make. Any committee member may be removed by resolution of the Board.

### **2.05 Remuneration of Directors**

No Director shall directly or indirectly receive any profit from occupying the position of Director or from providing services to the Corporation in another capacity. However, Directors may be reimbursed for reasonable expenses that they incur in either of those capacities.

Notwithstanding the foregoing, no Director shall be entitled to any remuneration for services as a director or in another capacity if the Corporation is a charitable corporation, unless the provisions of the Act and the law applicable to charitable corporations are complied with, including Ontario Regulation 4/01 made under the Charities Accounting Act.

## **Section 3 – Board Meetings**

### **3.01 Calling of Meetings**

At each meeting of the Board, the Directors shall fix a date for the subsequent meeting of the Directors and no other notice shall be required for any such meetings.

Notwithstanding the foregoing, meetings of the Directors may be called by the Chair, any two (2) members of the Board, or the Executive Director at any time and any place on such notice as is required by this by-law.

### **3.02 Regular Meetings**

The Board may fix the place and time of regular Board meetings and send a copy of the resolution fixing the place and time of such meetings to each Director, and no other notice shall be required for any such meetings.

### **3.03 Notice**

If no notice for a meeting of the Board has been provided to the Directors, notice of the time and place (and agenda) for the holding of a meeting of the Board shall be given in the manner provided in Section 10 of this by-law to every Director of the Corporation not less than seven (7) days before the date that the meeting is to be held. Notice of a meeting is not necessary if, at a meeting of the Board, the Directors have fixed a date for the subsequent meeting of the Board, or if all the Directors are present, and none objects to the holding of the meeting, or if those absent have waived notice or have otherwise signified their consent to the holding of such meeting. If a quorum of Directors is present, each newly elected or appointed Board may, without notice, hold its first meeting immediately following the annual meeting of the Corporation.

### **3.04 Voting**

Each Director has one (1) vote. Questions arising at any Board meeting shall be decided by a majority of votes. In case of an equality of votes, the Chair shall have a second vote or casting vote.

### **3.05 Quorum**

A quorum for transaction of business at any meeting of directors shall be a majority of the directors.

If no quorum exists for the purpose of voting on a resolution only because a director is not permitted to be present at the meeting due to a conflict of interest, the remaining directors are deemed to constitute a quorum for the purposes of voting on the resolution.

### **3.06 Participation by Telephone or Other Communications Facilities**

If all the Directors of the Corporation consent, a Director may participate in a meeting of the Board or of a committee of Directors by telephonic or electronic means that permit all participants to communicate simultaneously and instantaneously with each other during the meeting. A meeting of Directors may be held entirely by one or more

telephonic or electronic means or by any combination of in-person attendance and by one or more telephonic or electronic means. A Director participating by such means is deemed to be present at that meeting.

## **Section 4 – Financial**

### **4.01 Banking**

The Board shall by resolution from time to time designate the bank in which the money, bonds or other securities of the Corporation shall be placed for safekeeping.

### **4.02 Financial Year**

The financial year of the Corporation ends on March 31 in each year or on such other date as the Board may from time to time by resolution determine.

## **Section 5 – Officers**

### **5.01 Officers**

Subject to the Articles and this By-law, the Board shall appoint from amongst the directors a chair and may appoint any other person to be vice-chair, secretary and treasurer. The Board may appoint other such Officers, and specify their duties and delegate to them powers to manage the activities and affairs of the Corporation, except such powers to do anything that by law must be done by the Board or Membership. A Director may be appointed to any office of the Corporation, and two or more offices of the Corporation may be held by the same person; provided, however, that the Chair shall be a different person from the Treasurer and/or Secretary, and the Chair, Secretary and/or Treasurer shall be different persons from the Executive Director and/or Office Manager.

### **5.02 Chair and Vice-Chair**

The Chair must be a Director. The Chair and Vice-Chair shall be selected from time to time by a majority of the Board from among themselves, and the Chair shall preside at all Board meetings at which the Chair is present. In the event that the Chair is absent from the Board meeting in question, the Vice-Chair shall act as Chair or, in the event that both the Chair and the Vice-Chair are absent from the Board Meeting in question:

- a. prior to such Board meeting, the Chair shall choose a Director who will attend such Board meeting to act as the Chair of such Board meeting; or
- b. if the Chair has not made a choice pursuant to Subsection (a) of this Section 5.02, the Directors present at such Board meeting shall choose one of their number to act as the Chair.

In addition, the Chair (or, in the absence of the Chair, the Vice-Chair or substitute chosen in accordance with this Section 3.04) shall perform the duties described in this section 5.02, section 9.05, Schedule A hereto, and such other duties as may be required by law or as the Board may determine from time to time.

### **5.03 Treasurer and Secretary**

The Treasurer and Secretary shall be selected from time to time by a majority of the Board from among themselves.

- a. The Treasurer shall perform the duties described in Schedule B and such other duties as may be required by law or as the Board may determine from time to time.
- b. The Secretary shall perform the duties described in Schedule C and such other duties as may be required by law or as the Board may determine from time to time.

## **5.04 Executive Director**

The Board shall appoint the Executive Director as an officer of the Corporation and may specify that person's duties and delegate to that person full power to manage and direct the business and affairs of the Corporation (except such powers to do anything that by law must be done by the Board or Membership) and to employ and discharge agents and employees of the Corporation or may delegate to that person any lesser authority. The Executive Director shall conform to all lawful orders given by the Board and shall at all reasonable times give to the Board or any of the Directors all information they may require regarding the affairs of the Corporation.

## **5.05 Office Manager**

The Board may from time to time appoint an Office Manager, who shall not be an officer of the Corporation, and may specify that person's duties and delegate to that person such powers as the Board may determine (except such powers to do anything that by law must be done by the Board or Membership). The Office Manager shall report to the Executive Director and shall conform to all lawful orders given by the Executive Director or Board and shall at all reasonable times give to the Executive Director, Board or any of the Directors all information they may require regarding the affairs of the Corporation.

## **5.06 Office Held at Board's Discretion**

Any Officer shall cease to hold office upon resolution of the Board.

Unless so removed, an officer shall hold office until the earlier of:

- a. the officer's successor being appointed,
- b. the officer's resignation,
- c. the officer ceasing to be a director (if a necessary qualification of appointment) or
- d. the officer's death.

## **5.07 Duties**

Officers shall be responsible for the duties assigned to them by the Board and, unless the Board has limited their ability to delegate some or all their duties, they may delegate to others the performance of any or all such duties.

# **Section 6 – Indemnification of Directors and Others**

## **6.01 Indemnification of Directors and Officers**

Every director or officer of the Corporation, former director or officer of the Corporation, and an individual who acts or acted at the Corporation's request as a director or officer, or in a similar capacity, shall be indemnified against all costs, charges, and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by the individual in respect of any civil, criminal, administrative, investigative or other action or proceeding in which the individual is involved because of the association with the Corporation. A Corporation shall not indemnify an individual unless:

- a. the individual acted honestly and in good faith with a view to the best interest of the Corporation; and
- b. if the matter is a criminal or administrative proceeding that is enforced by monetary penalty, the individual had reasonable grounds for believing their conduct was lawful.

### **Insurance**

The Board shall cause to be purchased and maintained as it considers advisable and necessary insurance coverage to ensure that directors and officers will be indemnified and saved harmless in accordance with this by-law. The premiums for such insurance coverage shall be paid from the funds of the Corporation.

## **Section 7 - Conflict of Interest**

### **7.01 Conflict of Interest**

A Director or Officer who is in any way directly or indirectly interested in a contract or transaction, or proposed contract or transaction, with the Corporation shall make the disclosure required by the Act. Except as provided by the Act, no such Director shall attend any part of a meeting of Directors during which such contract or transaction is discussed and shall not vote on any resolution to approve such contract or transaction.

## **Section 8 – Members**

### **8.01 Members**

Subject to the articles, there shall be one (1) class of Members in the Corporation.

Membership in the Corporation shall be available only to:

- a. Individuals or families supported by the Corporation;
- b. Individuals or families that participate in support groups of the Corporation;
- c. Individuals or families that volunteer with the Corporation as a “Host” or “Host Family; and
- d. Directors.

Directors shall, effective immediately upon becoming a director, automatically be admitted as a Member of the Corporation without further action or formality.

Subject to the foregoing, all other Members shall be accepted into Membership in the Corporation by resolution of the Board or in such other manner as may be determined by the Board.

If one (1) individual is supported by the Corporation, participates in support groups of the Corporation, volunteers as a “Host,” and/or is a Director, then said individual shall be a Member of the Corporation and shall be entitled to receive notice of, attend and one (1) vote at all meetings of the Members of the Corporation.

If more than one (1) individual in a family is supported by the Corporation, participates in support groups of the Corporation and/or volunteers as a “Host” or “Host Family,” then said family shall be a Member of the Corporation and shall be entitled to receive notice of, attend and one (1) vote at all meetings of the Members of the Corporation.

## **8.02 Membership**

A Membership in the Corporation is not transferable and automatically terminates if the Member resigns or such Membership is otherwise terminated in accordance with the Act.

## **8.03 Disciplinary Act or Termination of Membership for Cause**

Upon fifteen (15) days' written notice to a Member, the Board may pass a resolution authorizing disciplinary action or the termination of Membership for violating any provision of the Articles or By-laws.

The notice shall set out the reasons for the disciplinary action or termination of Membership. The Member receiving the notice shall be entitled to give the Board a written submission opposing the disciplinary action or termination not less than five (5) days before the end of the fifteen (15)-day period. The Board shall consider the written submission of the Member before making a final decision regarding disciplinary action or termination of Membership.

Unless so removed, a membership in the Corporation is terminated when:

- a. the member dies, or, in the case of a member that is a corporation, the corporation is dissolved;
- b. the member fails to maintain any qualifications for membership described in the articles or by-laws;
- c. the member resigns by delivering a written resignation to the chair of the Board of the Corporation in which case such resignation shall be effective on the date specified in the resignation;
- d. the member's term of membership expires;
- e. at any time, the membership passes on a two-thirds (2/3) vote to terminate the member's membership; or
- f. the Corporation is liquidated or dissolved under the Act.

# **Section 9 – Members' Meetings**

## **9.01 Annual Meeting**

The annual meeting shall be held on a day and at a place within Ontario fixed by the Board. An annual meeting of members must be called no later than fifteen (15) months after the preceding annual meeting of members.

Any Member, upon request, shall be provided, not less than twenty-one (21) days before the annual meeting, with a copy of the approved financial statements, auditor's report or review engagement report and other financial information required by the By-laws or Articles.

The business transacted at the annual meeting shall include:

- a. receipt of the agenda;
- b. receipt of the minutes of the previous annual and subsequent special meetings;
- c. consideration of the financial statements;
- d. report of the auditor or person who has been appointed to conduct a review engagement;
- e. reappointment or new appointment of the auditor or a person to conduct a review engagement for the coming year;
- f. election of Directors; and
- g. such other or special business as may be set out in the notice of meeting.

No other item of business shall be included on the agenda for annual meeting unless a Member's proposal has been given to the secretary prior to the giving of notice of the annual meeting in accordance with the Act, so that such item of new business can be included in the notice of annual meeting.

## **9.02 Special Meetings**

The Directors may call a special meeting of the Members. The Board shall convene a special meeting of the Members on written requisition of not less than ten percent (10%) of the votes that may be cast at a meeting of the Members sought to be held for any purpose connected with the affairs of the Corporation that does not fall within the exceptions listed in the Act or is otherwise inconsistent with the Act, within twenty-one (21) days from the date of the deposit of the requisition.

## **9.03 Notice**

Subject to the Act, not less than ten (10) and not more than fifty (50) days written notice of any annual or special Members' meeting shall be given in the manner specified in the Act to each Member and to the auditor or person appointed to conduct a review engagement (see Section 55(1)(a) & (c) of the Act). Notice of any meeting where special business will be transacted must contain sufficient information to permit the Members to form a reasoned judgement on the decision to be taken (see Section 55(8)(a) of the Act). Notice of each meeting must remind the Member of the right to vote by proxy (see Section 65 of the Act).

## **9.04 Quorum**

A quorum for the transaction of business at a Members' meeting is five \ percent (5%) of the Members entitled to vote at the meeting, whether present in person or by proxy. A quorum must be present throughout the meeting in order for the Members to proceed with the business of the meeting.

## **9.05 Chair of the Meeting**

The Chair shall be the chair of the Members' meeting; in the Chair's absence, the Members present at any Members' meeting shall choose another Director as chair and if no Director is present or if all the Directors present decline to act as chair, the Members present shall choose one of their number to chair the meeting.

## 9.06 Voting of Members

Business arising at any Members' meeting shall be decided by a majority of votes unless otherwise required by the Act or the By-law provided that:

- a. each Member shall be entitled to one (1) vote at any meeting;
- b. votes shall be taken by a show of hands among all Members present and the chair of the meeting, if a Member, shall have a vote;
- c. an abstention shall not be considered a vote cast;
- d. before or after a show of hands has been taken on any question, the chair of the meeting may require, or any Member may demand, a written ballot. A written ballot so required or demanded shall be taken in such manner as the chair of the meeting shall direct;
- e. if there is a tie vote, the chair of the meeting shall require a written ballot, and shall not have a second or casting vote. If there is a tie vote upon written ballot, the motion is lost; and
- f. whenever a vote by show of hands is taken on a question, unless a written ballot is required or demanded, a declaration by the chair of the meeting that a resolution has been carried or lost and an entry to that effect in the minutes shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against the motion.

## 9.07 Adjournments

The Chair may, with the majority consent of any Members' meeting, adjourn the same from time to time. The Members must be provided with notice of the adjourned meeting. Any business may be brought before or dealt with at any adjourned meeting which might have been brought before or dealt with at the original meeting in accordance with the notice calling the same.

## 9.08 *Persons Entitled to be Present*

The only persons entitled to vote at a Members' meeting are the Members. The Members, Directors, Officers, the auditors of the Corporation (or the person who has been appointed to conduct a review engagement, if any) and others who are entitled or required under any provision of the *Act* or the Articles are entitled to be present at the meeting. In addition, funders, staff and supporters of the Corporation, and the family members and friends of Members, Directors, Officers, funders, staff and supporters of the Corporation are invited to any meeting of the Members. Any other person may be admitted only if invited by the Chair of the meeting or with the majority consent of the Members present at the meeting.

## 9.09 Participation by Telephone or Electronic Means

A meeting of members may be held entirely by one or more telephonic or electronic means or by any combination of in-person attendance and by one or more telephonic or electronic means. A meeting of members held in such a manner must enable all persons entitled to attend the meeting to reasonably participate.

A person who, through telephonic or electronic means, votes at or attends a meeting of the members is deemed to be present in person at the meeting.

## **9.10 Proxies**

A member entitled to vote at a meeting of members may by means of a proxy authorize another individual, or one or more alternate individuals, to attend and act on the member's behalf to the extent and with the authority conferred by the proxy. A proxy holder has the same rights as the member to speak and to vote.

A proxy must be signed by the member or the member's attorney and be in the required form and is valid only for the meeting for which it is given.

The Board may fix a time not exceeding 48 hours, excluding Saturdays, Sundays and holidays, by which time the proxy must be filed with the office of the Corporation and any period of time so fixed must be specified in the notice of meeting.

A member may revoke a proxy by filing at the office of the Corporation a revocation signed by the member or the member's attorney at any time prior to the day of the meeting; or by presenting the revocation to the chair on the day of the meeting.

## **Section 10 – Notices**

### **10.01 Services**

Any notice required to be sent to any Member or Director or to the auditor or person who has been appointed to conduct a review engagement shall be provided by telephone, delivered personally, or sent by prepaid mail, facsimile, email or other electronic means to any such Member or Director at their latest address as shown in the records of the Corporation and to the auditor or the person who has been appointed to conduct a review engagement at its business address, or if no address be given then to the last address of such Member or Director known to the Secretary; provided always that notice may be waived or the time for the notice may be waived or abridged at any time with the consent in writing of the person entitled thereto.

### **10.02 Computation of Time**

Where a given number of days' notice or notice extending over any period is required to be given, the day of service or posting of the notice shall not, unless it is otherwise provided, be counted in such number of days or other period.

### **10.03 Error or Omission in Giving Notice**

No error or accidental omission in giving notice of any Board meeting or any Members' meeting shall invalidate the meeting or make void any proceedings taken at the meeting.

## **Section 11 – Adoption and Amendment of By-laws**

### **11.01 Amendments to By-laws**

Subject to matters requiring a special resolution, this by-law shall be effective when made by the Board. All previous by-laws of the Corporation are repealed as of the coming into force of this by-law.

# **Schedule A**

## **Position Description of the Chair**

### **Role Statement**

The chair must be a director on the Board. The chair provides leadership to the Board, ensures the integrity of the Board's process and represents the Board to outside parties. The Chair co-ordinates Board activities in fulfilling its governance responsibilities and facilitates co-operative relationships among Directors and between the Board and senior management, if any, of the Corporation. The Chair ensures the Board discusses all matters relating to the Board's mandate.

### **Responsibilities**

#### **Agendas**

Establish agendas aligned with annual Board goals and preside over Board meetings. Ensure meetings are effective and efficient for the performance of governance work. Ensure that a schedule of Board meetings is prepared annually.

#### **Direction**

Serve as the Board's central point of communication with the senior management, if any, of the Corporation; provide guidance to senior management, if any, regarding the Board's expectations and concerns. In collaboration with senior management, develop standards for Board decision-support packages that include formats for reporting to the Board and level of detail to be provided to ensure that management strategies and planning and performance information are appropriately presented to the Board.

#### **Performance Appraisal**

Lead the Board in monitoring and evaluating the performance of senior management, if any, through an annual process.

#### **Work Plan**

Ensure that a Board work plan is developed and implemented that includes annual goals for the Board and embraces continuous improvement.

#### **Representation**

Serve as the Board's primary contact with the public.

#### **Reporting**

Report regularly to the Board on issues relevant to its governance responsibilities.

#### **Board Conduct**

Set a high standard for Board conduct and enforce policies and By-laws concerning Directors' conduct.

**Mentorship**

Serve as a mentor to other Directors. Ensure that all Directors contribute fully. Address issues associated with underperformance of individual Directors.

**Succession Planning**

Ensure succession planning occurs for senior management, if any, and Board.

**Committee Membership**

Serve as Member on all Board committees or as determined by the Board.

# **Schedule B**

## **Position Description of the Treasurer**

### **Role Statement**

The treasurer works collaboratively with the Chair and senior management, if any, to support the Board in achieving its fiduciary responsibilities.

### **Responsibilities**

#### **Custody of Funds**

The treasurer shall have the custody of the funds and securities of the Corporation and shall keep full and accurate accounts of all assets, liabilities, receipts and disbursements of the Corporation in the books belonging to the Corporation and shall deposit all monies, securities and other valuable effects in the name and to the credit of the Corporation in such chartered bank or trust company, or, in the case of securities, in such registered dealer in securities as may be designated by the Board from time to time. The treasurer shall disburse the funds of the Corporation as may be directed by proper authority taking proper vouchers for such disbursements and shall render to the Chair and Directors at each regular meeting of the Board, or whenever they may require it, an accounting of all the transactions and a statement of the financial position, of the Corporation.

The treasurer shall also perform such other duties as may from time to time be directed by the Board.

#### **Board Conduct**

Maintain a high standard for Board conduct and uphold policies and Bylaws regarding Directors' conduct, with emphasis on fiduciary responsibilities.

#### **Mentorship**

Serve as a mentor to other Directors.

#### **Financial Statement**

Present to the Members at the annual meeting as part of the annual report, the financial statement of the Corporation approved by the Board together with the report of the auditor or of the person who has conducted the review engagement, as the case may be.

# **Schedule C**

## **Position Description of the Secretary**

### **Role Statement**

The secretary works collaboratively with the Chair to support the Board in fulfilling its fiduciary responsibilities.

### **Responsibilities**

#### **Board Conduct**

Support the Chair in maintaining a high standard for Board conduct and uphold policies and the By-laws regarding Directors' conduct, with emphasis on fiduciary responsibilities.

#### **Document Management**

Keep a roll of the names and addresses of the Members. Ensure the proper recording and maintenance of minutes of all meetings of the Corporation, the Board and Board committees. Attend to correspondence on behalf of the Board. Have custody of all minute books, documents, registers and the seal of the Corporation and ensure that they are maintained as required by law. Ensure that all reports are prepared and filed as required by law or requested by the Board.

#### **Meetings**

Give such notice as required by the By-laws of all meetings of the Corporation, the Board and Board committees. Attend all meetings of the Corporation, the Board and Board committees.

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (\*) are mandatory.

## 1. Corporation Information

Corporation Name \*  
EXTEND-A-FAMILY

Ontario Corporation Number (OCN) \*  
1259226

Company Key \*  
000000000

Official Email Address \*  
mc@extendafamily.ca

## 2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name \*  
Saquiba

Middle Name

Last Name \*  
Rahman

Telephone Country Code  
1

Telephone Number \*  
416-860-7572

Extension  
231

Email Address \*  
srahman@pooranlaw.com

## 3. Corporation Name

Complete this section only if you are changing the corporation name

The corporation will have:

- ☐ an English name (example: "Green Institute Inc.")
- ☐ a French name (example: "Institut Green Inc.")
- ☐ a combination of English and French name (example: "Institute Green Institute Inc.")
- ☐ an English and French name that are equivalent but used separately (example: "Green Institute Inc./Institut Green Inc.")

## 4. Number of Directors (if applicable)

Complete this section only if you are changing the number of directors

A minimum of three directors are required. Please specify the number of directors for your Corporation

☐ Fixed Number ☒ Minimum/Maximum

Minimum Number of Directors \*  
3

Maximum Number of Directors \*  
12

## 5. Purposes and Provisions (if applicable)

Complete this section only if you are amending the Purposes and Provisions

Is the corporation a charity or does it intend to operate as a charity?

☒ Yes ☐ No

Does the corporation have consent from the Public Guardian and Trustee not to include an "After Acquired" clause?

☐ Yes ☒ No

#### Description of Changes to Purposes

Please describe any amendments to the corporation's purposes in the area below (please be specific):

Enter the Text

To delete the purposes in the original letters patent, dated January 1, 1998, any supplementary letters patent, and any articles of amendment, and replace them with the following:

(a) The establishment and conduct of a programme to promote growth and development of people with developmental disabilities, provide support and respite for their families and foster community awareness of the needs of people with developmental disabilities by arranging periodic and/or temporary care for people with developmental disabilities in family home and community environments.

(b) For the attainment of the above objects, to promote interest in and the study of programmes for respite care, and the care of people with developmental disabilities, to hold educational lectures, exhibitions, public meetings, classes and conferences on the purposes and programmes of the Amalgamated Corporation.

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#### Description of Changes to Special Provisions

Please describe any amendments to the corporation's special provisions in the area below (please be specific):

Enter the Text

To delete the special provisions in the original letters patent, dated January 1, 1998, any supplementary letters patent, and any articles of amendment, and replace them with the following:

a. The Corporation is authorized to establish one (1) class of members. Each member shall be entitled to receive notice of, attend and vote at all meetings of the members of the Corporation.

b. Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities.

c. The corporation shall be subject to the Charities Accounting Act.

d. No director shall receive remuneration for services provided in the capacity as a director, although they may be paid reasonable expenses incurred by them in the performance of their duties. Unless otherwise prohibited by the corporation, a director may be compensated for services other than as a director pursuant to the regulation made under the Charities Accounting Act, or with court approval or an order made under section 13 of the Charities Accounting Act.

e. To invest the funds of the corporation pursuant to the Trustee Act.

f. Upon the dissolution of the corporation and after satisfying the interests of its creditors in all its debts, obligations and liabilities, its remaining property shall be distributed to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

g. All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

#### 6. Members Authorization and Effective Date

The resolution authorizing the amendment was approved by the members of the corporation on \*  
May 22, 2024

Requested Date for Amendment \*  
May 23, 2024

#### Authorization

☒ \* I, Saquiba Rahman

confirm that:

- This amendment has been duly authorized as required by section 103 of the *Not-For-Profit Corporations Act, 2010*.
- This form has been signed by all the required persons.

#### Caution:

The Act sets out penalties, including fines, for submitting false or misleading information.

#### Required Signatures

Name	Position	Signature
Name	Position	Signature

## **Financial Statements**

### **Extend-A-Family**

Toronto, Ontario

*March 31, 2024*

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## **Independent Auditors' Report**

**To the Members of Extend-A-Family:**

**Report on the Audit of the Financial Statements**

### **Qualified Opinion**

We have audited the financial statements of Extend-A-Family (the Organization), which comprise the statement of financial position as at March 31, 2024 and the statements of accumulated surplus, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of Extend-A-Family as at March 31, 2024, and its results of operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified Opinion**

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we are not able to determine whether any adjustments might be necessary to donations revenue, deficit and cash flows from operations for the years ended March 31, 2024, and current assets and net assets as at March 31, 2024.

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 Extend-A-Family 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 qualified opinion.

### **Other Matter**

The financial statements of Extend-A-Family for the year ended March 31, 2023 were audited by another auditor who expressed an unmodified opinion on those statements on July 26, 2023.

## **Independent Auditors' Report - continued**

### **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 Extend-A-Family'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 Extend-A-Family's financial reporting process.

### **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 Extend-A-Family's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## Independent Auditors' Report - continued

- 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 Extend-A-Family'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.

Toronto, Ontario  
May 29, 2024



Chartered Professional Accountants, Licensed Public Accountants

**Extend-A-Family***March 31, 2024*

<b>Statement of Financial Position</b>	2024	2023
		Note 5
<b>Current Assets</b>		
Cash	\$ 118,495	\$ 94,113
Temporary investment, Note 3	103,687	100,000
Accounts receivable(net of allowance 2024 \$0, 2023 \$0)	13,327	6,046
HST receivable	4,519	9,769
Prepaid expenses	2,514	12,420
	<u>242,542</u>	<u>222,348</u>

<b>Statement of Financial Position</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	28,484	22,722
Ministry of Children, Community and Social Services (MCCSS)		
payable, Note 8	32,213	32,213
Deferred revenue	<u>17,241</u>	<u>0</u>
<b>Total Liabilities</b>	<u>77,938</u>	<u>54,935</u>
<b>Net Assets</b>		
Internally restricted, Note 4	199	9,097
Unrestricted accumulated surplus, per statement	<u>164,405</u>	<u>158,316</u>
	<u>164,604</u>	<u>167,413</u>
	<u>242,542</u>	<u>222,348</u>

Approved by The Board

Director: Mohamed Abu-ShaabanDirector: Michael Mueller

The notes on pages 10 through 13 form an integral part of these financial statements.

**Extend-A-Family***Year ended March 31, 2024*

<b>Statement of Accumulated Surplus</b>	2024	2023
		Note 5
Balance beginning	\$ 158,316	\$ 157,504
Add (deduct)		
Surplus (deficit)	(2,809)	812
Transfer from internally restricted	8,898	0
<b>Balance March 31</b>	<b>164,405</b>	<b>158,316</b>

**Extend-A-Family***Year ended March 31, 2024*

<b>Statement of Operations</b>	<b>2024</b>	<b>2023</b>
		<b>Note 5</b>
<b>Revenues</b>		
Ministry of Children, Community and Social Services		
Core	\$ 798,479	\$ 751,170
Respite	28,000	32,230
PCE	0	15,096
City of Toronto - Safe, Secure Futures	28,155	26,362
Interest, Note 3	3,687	450
Donations	14,896	0
Miscellaneous	2,000	362
<b>Total Revenues</b>	<b>875,217</b>	<b>825,670</b>
<b>Expenses</b>		
Advertising	4,765	9,750
Insurance	18,213	15,127
Respite	40,742	27,292
Office and general	2,480	20,843
Telecommunications	20,965	12,192
Administration	21,099	24,125
Professional fees	15,139	31,884
Occupancy	30,360	28,827
Salaries and benefits	701,430	608,378
Staff training	5,552	5,552
Program and community events	8,745	37,395
Travel	8,536	3,493
<b>Total Expenses</b>	<b>878,026</b>	<b>824,858</b>
<b>Surplus (Deficit)</b>	<b>(2,809)</b>	<b>812</b>

**Extend-A-Family***Year ended March 31, 2024*

<b>Statement of Cash Flows</b>	<b>2024</b>	<b>2023</b>
		<b>Note 5</b>
<b>Operating Activities</b>		
Surplus (deficit)	\$ (2,809)	\$ 812
Net change in non-cash working capital	30,878	21,535
<b><i>Cash Provided By Operating Activities</i></b>	<b>28,069</b>	<b>22,347</b>
<b>Investing Activities</b>		
Increase in investments	(3,687)	0
<b><i>Cash Used In Investing Activities</i></b>	<b>(3,687)</b>	<b>0</b>
Net cash increase during the year	24,382	22,347
Cash position beginning of year	94,113	71,766
<b><i>Cash Position End Of Year</i></b>	<b>118,495</b>	<b>94,113</b>

**Notes to Financial Statements**

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**Status and Nature of Activities**

Extend-A-Family (the Organization) is incorporated in the province of Ontario without share capital. The organization is exempt from income tax in Canada as a registered charitable organization under the Income Tax Act (Canada).

Extend-A-Family carries out programs to further the social development of individuals with disabilities, to foster a greater community awareness of their needs, to facilitate new experiences in a home and a community environment of such persons and to develop networks between families dealing with similar issues.

**Note 1      Significant Accounting Policies****Basis of Accounting**

These financial statements have been prepared in accordance with the Canadian accounting standards for not-for-profit organizations applied within the framework of the significant accounting policies summarized below:

**Revenue Recognition**

The principal sources of revenue and recognition of these revenues for financial statement purposes are as follows:

- (a) The Organization follows the deferral method of revenue recognition for contributions, which include government grants. Contributions related to current expenses are recognized as revenue in the current year. Contributions received in the year for expenses to be incurred in the following fiscal year are recorded as deferred contributions. Contributions related to the purchase of capital assets are recorded as revenue in the same period the related assets are charged to operations.
- (b) Donated materials and services which are normally purchased by the organization are not recorded in the accounts.
- (c) Fundraising and donation revenue is recorded when funds are received.
- (d) Workshop and other fee revenue is recognized in the period in which the services are provided.
- (e) Investment income includes interest from cash and fixed income investments. Revenue is recognized on an accrual basis. Interest from fixed income investments is recognized over the term of these investments using the effective interest method.

---

**Note 1      Significant Accounting Policies - continued****Financial Instruments****(a) Measurement of Financial Instruments**

The Organization initially measures its financial assets and financial liabilities at fair value. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash, guaranteed investment certificate and accounts receivable. Financial liabilities measured at amortized cost include accounts payable.

**(b) 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 surplus. 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 income.

**Use of Estimates**

The preparation of financial statements requires management to make assumptions about future events that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**Note 2      Financial Instruments****Risk Management Policy**

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at March 31, 2024:

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a loss.

The Organization is subject to concentrations of credit risk through its cash accounts. The Organization maintains all of its cash at a single Canadian financial institution. The maximum credit risk is equivalent to the carrying value.

**Note 2      Financial Instruments - continued****Market Risk**

Market risk is the risk of loss that may arise from changes in market factors such as interest rates. These fluctuations may be significant. The methods and assumptions management uses when assessing market risks have not changed substantially from the prior period and are summarized below:

**Interest Rate Risk**

The Organization manages its investments based on its cash flow needs and with a view to optimizing its investment income. The Organization has invested its excess cash in low risk interest bearing vehicles such as guaranteed investment certificates as the means for managing its interest rate risk.

**Liquidity Risk**

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable. The Organization has sufficient cash to manage its current obligations.

**Note 3      Temporary Investment**

Temporary investment consists of a guaranteed investment certificate bearing interest at 3% for a one year term.

**Note 4      Restrictions on Net Assets**

The internally restricted net assets were restricted for the following activities: support circles, parent groups, respite, one-on-one support at camps, community group connections, core host/host family matching, friendship circles in schools and safe and secure futures projects. These net assets represent funds earned through fundraising from Nevada break-open lottery tickets through the City of Toronto.

During the year, \$8,898 was transferred to unrestricted net assets for respite services that were not funded through other funding sources.

**Note 5      Classification**

The prior year figures have been reclassified, where necessary, to conform to the current year's presentation. Surplus for the previous year is not affected by the reclassification.

---

**Note 6      Respite Funding**

The Organization acts as a financial intermediary between third-party service agencies who provide fees for service programs to Extend-A-Family clients and Geneva Centre for Autism, a Province of Ontario transfer payment agency, who provides funding for respite services. Under this arrangement, the Organization transfers amounts received from Geneva Centre for Autism to third party respite service providers.

Extend-A-Family does not receive an administrative fee for this service. For the fiscal year, the Organization received \$42,659 from Geneva Centre for Autism and paid the same amount to third party service providers (2023 - \$27,256). Amounts received and paid in respect of this arrangement are not recorded in these financial statements.

**Note 7      Commitment**

The Organization rents office space under a lease agreement which expires on August 31, 2027. Minimum annual payments, exclusive of HST, until the lease expires are as follows:

2025	\$	29,034
2026		29,034
2027		12,098

**Note 8      Due to Ministry of Children, Community and Social Services (MCCSS)**

The Organization receives funding from MCCSS. Excess funding is repayable to MCCSS. The balance at year-end of \$32,213 is the estimate for the period ended March 31, 2023 and will be recouped when MCCSS reviews the submission. There estimated funding excess for the current year is \$NIL. Both year-end estimates are subject to adjustment.