

ASNL ANNUAL GENERAL MEETING 2022
November 5th, 2022 (10:00 pm – 12:00 pm)
Holiday Inn Express, 5 Navigator Avenue, St. John's, NL

MINUTES

Attendance:

There were 29 people in attendance in person and 6 people in attendance via Zoom.

ASNL Staff (15)

Paul Walsh, Alicia Penney, Leah Farrell, Sarah Hardiman, Kayla Snow, Alice Hoddinott, Christopher Dedde, Rachel Hogan, Candace Moakler, Lisa Lovell, William Feltham, Paula Milley, Danielle Knutsgrachen, Julia Dillon

Directors (8)

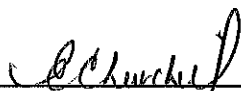
Elizabeth Churchill, Charlene Hann, Desiree Simmons, Jill Pitcher, Karen Flynn, Lisa Baker-Worthman; Matt Norman, Matt Carroll

Members of the General Public (12)

Dr. Brenda Kelleher-Flight (Meeting Chair), Meghan Careen, Heather Hewitt, Lesley White, Janice Morgan, Dr. Boluwaji Ogunyemi, Kayla Warren, Mallory Chafe, Gail Stanford, Gillian Sweeney, Colleen Pittman, Andrew Dixon

Items:

1. Call to Order at 10:05 am
2. Adoption of Agenda
 - a. Motion AGM-2021-001: that the agenda be adopted as presented
Moved: Desiree Simmons
Seconded: Lisa Baker-Worthman
Decision: Carried
3. Adoption of Minutes of AGM 2021
 - a. Motion AGM-2021-001: that the minutes of the AGM 2021 be adopted as presented
Moved: Desiree Simmons
Seconded: Lisa Baker-Worthman
Decision: Carried
4. Report from the Chair (Elizabeth Churchill)
5. Report from the Chief Executive Officer (Paul Walsh)
6. Report from the Auditor (Lesley White of Harris, Ryan)
7. Adjournment
 - a. Motion AGM 2021-002: to adjourn AGM 2021 at 11:55 am
Moved: Desiree Simmons
Seconded: Karen Flynn
Decision: Carried





Chair:

Date:

All board meeting minutes must be approved at the next AGM and be signed by the Chair. Only then will they be made public.

Board Chair; Report to the AGM

It has been my honour to serve as your Board Chair over this past year, one filled with excitement and change. For me, and your board, it has also been a year of tremendous learning as we refine our roles and work together for the benefit of those we serve.

It's a pleasure to welcome our community back in person following the pandemic's requirement to switch to an online platform. While successful in pivoting, we are delighted to have our community back on site, have our staff hold in-person events and be able to visit schools and organizations as required. Even here today, it is so wonderful to be able to connect face to face.

For the purposes of this report, I will share some highlights in each of ASNL's key strategic plan areas of Provincial Reach, Advocacy and Finance. While these three areas are distinct, they cannot be viewed in isolation... as our work must build on, and consider, aspects of all three.

ASNL is delighted to be returning to activities that can have a broad reach in keeping current with research and understanding. Such was the case back in May when we hosted a very well received conference on Neurodiversity. We are hoping to make such informative opportunities regular annual occurrences. While the conference itself was beneficial, what was perhaps even more valuable was the gathering of a variety of individuals from the autistic community whom we could meet and chat with, hearing from many perspectives.

Our social enterprise, The Pantry Café & Gardens also fully reopened welcoming patrons back to the table. I am pleased to announce that The Pantry was a finalist for the St. John's Board of Trade 2021 Business Resilience Awards in the Service Stars category based on the changes it made throughout the pandemic. Income from social enterprises can be used to support all people across Newfoundland and Labrador.

Our board has a very positive relationship with the Provincial Govt. Having a government representative on our board, has certainly enhanced this collaborative connection. We are also proud that our board has been able to attract individuals from a **variety of sectors**, bringing different perspectives and backgrounds to the board table. I will introduce each of our current members shortly.

Recognizing some possible limitations, over the past year the board has worked to make the Advisory Council process more inclusive and has set up an e-mail address that's sole purpose is for collecting feedback from community members. In addition to email, there will be other contact methods. Basically, questions for survey will be posed and results (including demographics) will be presented at board meetings. This feedback is direct...from the ASNL community to the Board of Directors. Please keep an eye out for it's launch and further information. I want to thank everyone, in advance, for this **first hand** information that will no doubt be so valuable in our decision making.

Our provincial reach is continuing to grow. There is a board agreement (Memorandum of Understanding) with the Burin Peninsula Parent Support Group, and we are glad to be partnering. We also have a navigator who visits this area regularly and works with families and community groups.

While we recognize that some areas still have connectivity issues, the **Internet** is allowing ASNL to have a broader reach. As a school Principal myself, if it's one thing that the pandemic taught us was the benefits and utilization of a variety of technologies as it pertains to keeping connected when apart geographically. This AGM is enhanced by virtually reaching 94 communities across NL! There are also four navigators in place across our province.

To help fulfill ASNL's mandate of "***being a leader in the province of Newfoundland and Labrador***" it is imperative that our board focus on what we still need to do.

We are cognizant of the work ahead, and our financial ability to address these concerns is growing. Strategically in the future, we will look to the issues highlighted in the gap analysis, including;

- Access to professionally trained respite care
- Access to better residential options;
- Programs and services for adults with autism and seniors with autism;
- Shorter assessment wait times;
- Increased employment opportunities for adults with autism;
- Improved and more inclusive childcare options;
- Increased supports in schools, especially in rural areas and;
- Less reliance on ABA-based therapies, looking at more research supported interventions.

You may notice that many directly impact autistic teens and adults, an area that has been left out of the conversation with the emphasis placed on young children and early intervention.

From our origins in 1982, we have worked with all stakeholders to value, respect, and support autistic individuals and their families. The collaborative efforts of all stakeholders will ensure our continued success.

As we embarked on a new year and on the eve of our 40th anniversary, we reflected on the past and looked toward the future. We have listened closely to our community and our vision was clear that the way forward was changing. With that in mind, we have taken the opportunity to refresh our brand – how we look and how we communicate. That change is reflected in our website, our publications, our messaging, and in what we do. A first-person approach is the message we heard loud and clear from our community. We will maintain this as we continue our advocacy, evidence-based initiatives for autistic individuals, improved support and services, and an extension of our service delivery models.

In closing, I wish to express my sincerest gratitude:

- To our supporters, partners, and volunteers: your generosity and commitment support us in all that we do;
- To our employees: We have so lucky to have a professional team of individuals and I am grateful for your work ethic, skills, and dedication. It's a pleasure to get to know each of you and come to better understand your daily work.
- To ASNL's Chief Executive Officer, Paul Walsh, and the entire management team. Thank you for your invaluable support of our work and we look forward to our continued, collaborative relationship.
- To past board chair Anthony Jackman and retiring board member Valerie Copeland – your leadership and knowledge have served us well and I wish you continued success.
- To each board member; who give unselfishly of their time and talent, and acknowledging the work of our Governance, Communication and Executive committees....**Thank-you.**

BOD INTRODUCE...

Lisa Baker-Worthman- NL Government Representative

Anna Burke - Self-advocate

Dr. Matthew Carroll – Parent, Avalon

Elaine Dobbin – Honorary Board Member

Karen Flynn - Parent, Off Avalon (Chair, Governance Committee)

Charlene Hann – Clinician, Off Avalon (Vice Chair)

Matthew Norman – Chartered Professional Accountant (Treasurer)

Jill Pitcher – Public Relations Representative (Chair, Communications Committee)

Desiree Simmons – Clinician, Avalon (Secretary)

Elizabeth Churchill (myself) – K-12 Educator (Chair)

- **And perhaps most importantly... to the community we serve: we work for you and with you; we welcome your participation and engagement; you can be assured that we will continue to listen and work together to advocate, pursue our mandate, and help this organization evolve to best serve and support you.**

Thank you so much.

Good morning.

For those of you who I may not have met, my name is Paul Walsh and my preferred pronouns are he and him. I serve as the Chief Executive Officer of the Autism Society of Newfoundland & Labrador.

I'd like to preface my remarks with a brief discussion of language. In my report today I will use identity-centred language, meaning I will use *autistic*, versus *Person with Autism* or *Autistic Person*. The latter is referred to as person-centred language. Language is a dynamic topic and words are important, so it's vital that we leave the choice of language up to the individual. I am disabled. That identity-centred word is how I choose to describe myself, so it becomes the language which I use. Both approaches are valid, and the use of one over another is in no way meant to show disrespect to those who would opt for a different choice.

Thank you to all who have joined us today, both in person and virtually. Your interest in our work is appreciated. A note of thanks to Andrew Dixon, who is monitoring our Zoom feed. Andrew is a PhD candidate at Memorial University whose area of study includes autism and specifically adults with autism. Andrew is resident at the Elaine Dobbin Centre and we are fortunate to benefit from his research, his expertise, and his assistance.

This is a very interesting time in the evolution of ASNL. The community we represent is looking for services that address needs of all ages. The importance of lived experience is being increasingly recognized. Those voices, both verbal and non-verbal, are being heard.

There is still so much to do as our society learns to get past awareness and acceptance and truly embraces the beauty and vibrancy that our community brings.

But the gaps remain, and the struggles are real. Many in our community remain without supports to help them in their everyday life. Families are still struggling to cope.

At ASNL we strive to serve autistic persons, those who love them, and those who work with them. In some cases, we have programs and services that directly address a need, in other cases advocacy, both 1:1 and systemic, has to happen. And not every situation has an immediate and/or satisfactory solution.

Our team works hard every day for our community. As the team has changed since we last gathered, I'm going to introduce them to you.

Beginning with our Navigation Team, all of whom I am pleased to say are present with us today. Going from west to east, Alice Hoddinott in Corner Brook, Kayla Snow in Grand Falls-Windsor,

Chris Dedde in Clarendville and Rachel Hogan in St. John's. In our Grand Falls-Windsor office Stephanie Caravan provides navigation support. For many in our community these people are ASNL as they walk with them in their journey every day.

In programming, Sarah Hardiman provides leadership for Transitions, Lisa Lovell leads Employment Works along with her team of Bruna Baldasso and Renette Mbroh (M-brow). STEP, Students Transitioning to Employment & Post-Secondary, is led by Paula Milley and also involves the navigators. Danielle Knutsgrachian is the driving force behind our recreation programming, and any of you who participated in or heard about the Hallowe'en Experience on October 29th experienced Danielle's creativity. Julia Dillon facilitates the Employment Support Group program.

In property, our social enterprise restaurant, The Pantry Café and Gardens, is led by Chef Kenny Clarke along with the terrific team of Ty Buckle, Colin Power, Angel Hewlett, Alexander Moyles, and Scott Abelseth (A-bel-seth). Kenny is replacing Chef Brenda Williams during her maternity leave. Brenda and her husband Matthew welcomed their second child earlier this year. Cathy Drake, who greets everyone who enters the Elaine Dobbin Centre and is my right-hand person, provides office management and website leadership. Candace Moakler administers all aspects of

our fund development along with community programming such as Be Cool 4 Autism and Active for Autism. Candace is also instrumental in planning, organizing and delivering our annual conference, and was the vision and driving force behind our recent Afternoon Tea. The amazing property with which we have been blessed is managed by Adam Chafe and William Feltham.

Our leadership team is comprised of Finance Manager Alex Collins (who two weeks ago became a Dad for the first time), Client Services Manager Alicia Penney, Advocacy Manager Leah Farrell, and me. Alicia and Leah recently join our team. Their experience and commitment are significant additions.

Many of our ASNL team are here today and if you haven't already had the chance I encourage you to stay around for a few minutes after the meeting so we can all meet and chat.

Today we hear many stories about human resource and recruiting issues. For the not-for-profit sector finding and retaining the people who so competently deliver our programs and services is a challenge, and what folks refer to as turnover, meaning the decision to retire, change careers, move to new opportunities or return to school, is a reality. During the year many wonderful team members moved on, and we acknowledge with thanks the contributions of Tess Hartmann, Sarah White, Jeff Ronan, Julia

Pender, Jeannette Coates, Nicole Eddy, Sarah O'Grady, and Rebecca Hibbs. We wish all of them well in their future endeavours.

In 2021-22, your ASNL team reached approximately 3,000 clients, and delivered nearly 7,000 hours of programming. This would include pre-employment programs such as STEP, Employment Works, and Transitions, along with recreation programs such as swimming, horse discovery, gymnastics, art classes, digital game creation, climbing and outdoor adventures. Additionally, just under 1,200 people participated in support groups for adults, families, caregivers, and siblings, along with other groups for those newly diagnosed, those receiving a diagnosis later in life, and an employment support group. Further, over 600 people participated in community acceptance and understanding presentations, and more than 6,600 students from 40 schools took part in peer acceptance and understanding presentations. Thank you to Chris Dedde for his leadership in this area. In terms of our province-wide scope, we reached 94 communities, a 16% increase over last year. These are significant accomplishments in the delivery of programming and services, and it is to the credit of the ASNL team, who work hard every day for autistics, those who love them, and those who work with them throughout Newfoundland and Labrador.

Advocacy, both individual and systemic, is also a big part of what we do. From the navigators who work daily with individuals and families as they work within the complexities of the various offerings that are available to them, to having a voice and participating in municipal, provincial and federal boards, councils and commissions, we are at the table and on the ground working with our community members. To my colleagues on the ASNL team who give so much of their time and energy to all our endeavours, thank you for all that you do. Your work is very much appreciated.

Of course, all of this requires financial support. ASNL sincerely appreciates the support of the Government of Newfoundland and Labrador not only financially but also for always being available to us when we need to advocate, no matter how difficult or challenging the topic. Your partnership with us delivers measureable outcomes. Thanks also to the Government of Canada, the City of St. John's, and other government agencies for their support. We are also so privileged to have the commitment of many foundations, businesses and individuals whose significant contributions allow us to sustain and build on our work. So many people do so much to help us make a difference. Thank you all for your generosity.

In addition to this support, ASNL has three signature fundraising events each year. They are Be Cool for Autism in April, Active for Autism in October, and our newest event the Embracing Neurodiversity Conference in May. Each of these along with other events throughout the year, such as the recent Afternoon Tea and Auction, are led by Candace Moakler. If you'd like to know more about our events or indeed become involved with them, we look forward to chatting afterwards.

Our social enterprise, The Pantry Café & Gardens, is a great source of pride to all of us. In 2021-22, 1,600 kilograms of produce came from our gardens, 2,000 hours of training and employment were provided to members of our community, over \$6,000 was raised from the spring plant sale, and hundreds and hundreds of delicious meals were served to many satisfied customers. In recognition of their work, especially coming out of the restrictions of the pandemic, the team at the Pantry Café & Gardens was one of three finalists out of a long list of nominees for 2021 St. John's Board of Trade Businesses Resiliency Award.

I realize that is a lot of information, so I encourage you to read our Annual Performance Report for more details.

A few words on our finances. ASNL works hard to deliver on our commitments while managing within our means. We are careful

to ensure that whatever we spend is done in the interest of our community. I am pleased to report that once again this year we finished within budget.

In terms of that spending, two-thirds goes toward programs and services with the remaining one-third split evenly between social enterprise and property & administration. The two most significant areas of spending in programs and services are support groups (32%) and navigation (25%). For those who would like more information I again refer you to our Annual Performance Report or, for additional detail, our audited financial statements.

This year marks the 40th anniversary of the founding of ASNL. We have made positive strides over those 40 years. As we look ahead we must address the gaps that remain and others which emerge. Solutions to address the quality and accessibility of respite are needed. Better residential options are required. Services throughout the lifespan must be expanded. Supports for students in primary, secondary and post-secondary need further enhancements. Systemic change in these and other areas is part of our strategic focus and is the basis for our discussions with our partners in government and elsewhere.

In closing, thank you once again for your attendance here today. To the team of talented professionals who I work with every day,

thank you for all that you do and know that you are very much appreciated. It's a privilege to be part of this team. I look forward to continuing our work with all of you and with the other members of our community as we strive to achieve the best outcomes possible.

Thank you.



AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.

Financial Statements

Year Ended March 31, 2022



HARRIS RYAN



AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.
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Year Ended March 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of Autism Society of Newfoundland and Labrador Inc.

Qualified Opinion

We have audited the financial statements of Autism Society of Newfoundland and Labrador Inc. (the society), which comprise the statement of financial position as at March 31, 2022, and the statements of changes in net assets, revenues and expenses 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 possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the society as at March 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many charitable organizations, the society derives revenue from fundraising activities and donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the society and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenses, current assets and net assets. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the society in accordance with 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 audit 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 ASNPO, 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 society'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 society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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Independent Auditor's Report to the Members of Autism Society of Newfoundland and Labrador Inc.
(continued)

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 society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society 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.

Haris Ryan Professional Corporation

St. John's, Newfoundland and Labrador
September 24, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.

Statement of Financial Position

March 31, 2022

	Autism Centre Fund (Note 7) 2022	General Fund 2022	Total 2022	Total 2021
ASSETS				
CURRENT				
Cash	\$ -	\$ 867,343	\$ 867,343	\$ 527,256
Accounts receivable	-	28,416	28,416	190,413
Inventory (Note 4)	-	1,250	1,250	1,250
Prepaid expenses	-	34,746	34,746	31,506
Investments (Note 3)	360,263	116,762	477,025	473,413
	360,263	1,048,517	1,408,780	1,223,838
PROPERTY, PLANT AND EQUIPMENT (Net of accumulated amortization) (Note 5)				
	1,295,643	-	1,295,643	1,341,849
	\$ 1,655,906	\$ 1,048,517	\$ 2,704,423	\$ 2,565,687
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable	\$ -	\$ 61,029	\$ 61,029	\$ 58,184
Government remittances payable	-	6,973	6,973	1,779
Partner support group	-	73,100	73,100	33,118
Deferred contributions	-	116,474	116,474	147,393
Deferred capital contributions (Note 6)	317,180	-	317,180	320,713
	317,180	257,576	574,756	561,187
NET ASSETS				
Unrestricted net assets	-	790,941	790,941	625,829
Investment in capital assets	978,463	-	978,463	1,021,136
Restricted net assets (Note 7)	360,263	-	360,263	357,535
	1,338,726	790,941	2,129,667	2,004,500
	\$ 1,655,906	\$ 1,048,517	\$ 2,704,423	\$ 2,565,687

ON BEHALF OF THE BOARD

Director

Director

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.

Statement of Changes in Net Assets

Year Ended March 31, 2022

	Unrestricted net assets	Investment in capital assets	Restricted net assets	Total 2022	Total 2021
NET ASSETS - BEGINNING OF YEAR					
Excess of revenues over expenses	\$ 625,829	\$ 1,021,136	\$ 357,535	\$ 2,004,500	\$ 1,626,668
Capital asset additions	125,167	-	-	125,167	377,832
Deferred capital contributions	(25,073)	25,073	-	-	-
Investment income	5,078	(5,078)	-	-	-
Amortization	(2,728)	-	2,728	-	-
Amortization of deferred capital contributions	71,279	(71,279)	-	-	-
	(8,611)	8,611	-	-	-
NET ASSETS - END OF YEAR	\$ 790,941	\$ 978,463	\$ 360,263	\$ 2,129,667	\$ 2,004,500

See notes to financial statements

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.
Statement of Revenues and Expenses
Year Ended March 31, 2022

	2022	2021
REVENUES		
Grants revenue (Note 8)	\$ 953,622	\$ 877,544
Fundraising revenue	250,649	192,379
Pantry revenue	164,372	11,430
Operation subsidy (ACOA)	106,902	25,880
Good Roots Gardening Revenue	20,790	3,992
Program revenue	9,026	13,201
Amortization of deferred capital contributions	8,611	7,503
	1,513,972	1,131,929
EXPENSES		
Fundraising expenses	10,390	31,122
Good Roots Gardening expenses (Note 9)	5,600	307
Hair Factory fund	36,094	-
Pantry expenses (Note 9)	168,832	23,596
Payroll expenses	921,227	791,292
Program expenses	27,981	21,630
General and Administration Expenses (Schedule 1)	267,789	274,722
	1,437,913	1,142,669
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	76,059	(10,740)
OTHER INCOME		
Canada Emergency Wage Subsidy	49,108	388,571
EXCESS OF REVENUES OVER EXPENSES	\$ 125,167	\$ 377,831

See notes to financial statements

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.
Statement of Cash Flows
Year Ended March 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 125,167	\$ 377,831
Items not affecting cash:		
Amortization of capital assets	71,279	78,596
Amortization of deferred capital contributions	(8,611)	(7,503)
	187,835	448,924
Changes in non-cash working capital:		
Accounts receivable	161,997	(98,123)
Inventory	-	586
Accounts payable	2,845	9,062
Prepaid expenses	(3,240)	(694)
Investments	(3,612)	(3,031)
Government remittances payable	5,194	(19,622)
Partner support group	39,982	(2,413)
Deferred contributions	(30,919)	15,959
Deferred capital contributions	5,078	49,855
	177,325	(48,421)
Cash flow from operating activities	365,160	400,503
INVESTING ACTIVITIES		
Purchase of capital assets	(25,073)	(95,493)
Proceeds on disposal of capital assets	-	1,448
Cash flow used by investing activities	(25,073)	(94,045)
INCREASE IN CASH FLOW	340,087	306,458
Cash - beginning of year	527,256	220,797
CASH - END OF YEAR	\$ 867,343	\$ 527,255
CASH CONSISTS OF:		
Cash	\$ 867,343	\$ 527,256

See notes to financial statements

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.

Notes to Financial Statements

Year Ended March 31, 2022

1. PURPOSE OF THE SOCIETY

The Autism Society of Newfoundland and Labrador Inc. (the "society") is a provincial organization which provides services to people with autism spectrum disorder and their families. The society is incorporated under the Corporations Act of Newfoundland And Labrador as a corporation without share capital. The society is a registered charity under the Income Tax Act (Canada) and is exempt from income taxes.

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 (ASNPO).

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Buildings	40 years	straight-line method
Motor vehicles	5 years	straight-line method
Equipment	5 years	straight-line method
Resource library	10 years	straight-line method
Pavement	10 years	straight-line method

Deferred capital contributions

Restricted funding for the purchase of capital assets is deferred and amortized on the same basis as the corresponding capital asset.

(continues)

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.

Notes to Financial Statements

Year Ended March 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

The society recognizes revenues when they are earned, specifically when all the following conditions are met:

- services are provided or products are delivered to customers
- there is clear evidence that an arrangement exists
- amounts are fixed or can be determined
- the ability to collect is reasonably assured.

Interest income is recognized on the accrual basis as earned.

Fundraising revenue is recognized when received.

The society follows the deferral basis of accounting for contributions. 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. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Significant items subject to estimates include accounts receivable and property, plant and equipment. Actual results could differ from these estimates.

3. INVESTMENTS

Investments consist of short term guaranteed investment certificates savings account purchased through the Newfoundland and Labrador Credit Union with a market value of \$477,025 (2021 - \$473,413). The guaranteed investment certificates are earning interest at rates between .85% and 1.75%

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.**Notes to Financial Statements****Year Ended March 31, 2022****4. INVENTORY**

	2022	2021
Fundraising and restaurant supplies	\$ 1,250	\$ 1,250

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Buildings	\$ 1,789,666	\$ 548,470	\$ 1,241,196	\$ 1,274,643
Equipment	478,156	424,162	53,994	60,497
Motor vehicles	40,458	40,005	453	-
Resource library	83,582	83,582	-	475
Pavement	83,118	83,118	-	6,234
	\$ 2,474,980	\$ 1,179,337	\$ 1,295,643	\$ 1,341,849

6. DEFERRED CAPITAL CONTRIBUTIONS

	2022	2021
Opening balance	\$ 320,713	\$ 278,361
Contributions	5,078	49,855
Amortization	(8,611)	(7,503)
	\$ 317,180	\$ 320,713

7. RESTRICTED NET ASSETS

Since 1998, the society has been working towards the creation of a Provincial Centre for Autism, a centre for the provision of vocational and therapeutic programs to persons with autism spectrum disorder. Contributions restricted for the construction, furnishing and equipping of the Centre's building are presented in the Autism Centre Fund (Restricted net assets).

Restricted net assets consist of donations received for the construction of the Centre in excess of the cost to build the Centre. These amounts were recorded as revenue in the year received and are to be used for Centre capital projects only.

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.**Notes to Financial Statements****Year Ended March 31, 2022****8. GRANT REVENUE**

	2022	2021
Grant Revenue		
Department of Health and Community Services	\$ 507,500	\$ 507,500
Immigration, Population Growth and Skills	143,001	143,002
Sinneave Foundation	87,002	82,716
Other	70,594	38,086
Autism Nova Scotia	41,706	20,430
Fry Family	40,000	10,000
Hair Factory Bursary Fund	36,093	-
RBC Foundation	27,726	40,000
Community Foundations of Canada	-	35,810
	\$ 953,622	\$ 877,544

9. SOCIAL ENTERPRISE EXPENSES

	Labour	Other	2022	2021
Pantry expenses	\$ 101,043	\$ 67,789	\$ 168,832	\$ 23,596
Good Roots Gardening expenses	-	5,600	5,600	307

10. ECONOMIC DEPENDENCE

The society is economically dependent on the Government of Newfoundland and Labrador from which it derives a substantial portion of its funding.

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.

Notes to Financial Statements

Year Ended March 31, 2022

11. FINANCIAL INSTRUMENTS

The society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the society's risk exposure and concentration as of March 31, 2021.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The society is exposed to credit risk from customers. In order to reduce its credit risk, the society reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to this risk mainly in respect of its receipt of funds and accounts payable.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The society is mainly exposed to interest rate risk.

(d) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the society manages exposure through its normal operating and financing activities. The society is exposed to interest rate risk primarily through its investments.

12. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

AUTISM SOCIETY OF NEWFOUNDLAND AND LABRADOR INC.**General and Administration Expenses****(Schedule 1)****Year Ended March 31, 2022**

	2022	2021
EXPENSES		
Amortization	\$ 71,279	\$ 78,596
Annual general meeting	1,359	1,219
Bad debt	8,582	14,943
Bank charges	941	775
Cleaning	12,527	8,777
Copier	1,194	2,546
Credit card (merchant fees)	10,176	3,795
Gas	635	222
Insurance	16,631	14,877
Meals	3,089	447
Miscellaneous	2,380	1,462
Office supplies	3,180	2,379
Payroll provider	3,720	2,608
Postage	1,880	2,166
Professional fees	29,287	65,370
Rent	28,789	23,261
Repairs and maintenance	5,142	12,088
Security monitoring	672	672
Telephone and internet	28,584	23,784
Training	13,486	639
Travel	9,719	1,697
Utilities	14,537	12,399
	\$ 267,789	\$ 274,722