

The background of the entire page is filled with numerous stylized hands of various colors (red, orange, yellow, green, blue, purple, pink) and orientations, some pointing up, some down, and some towards the center, creating a sense of community and support.

## ALCOA Annual Report 2011–2012

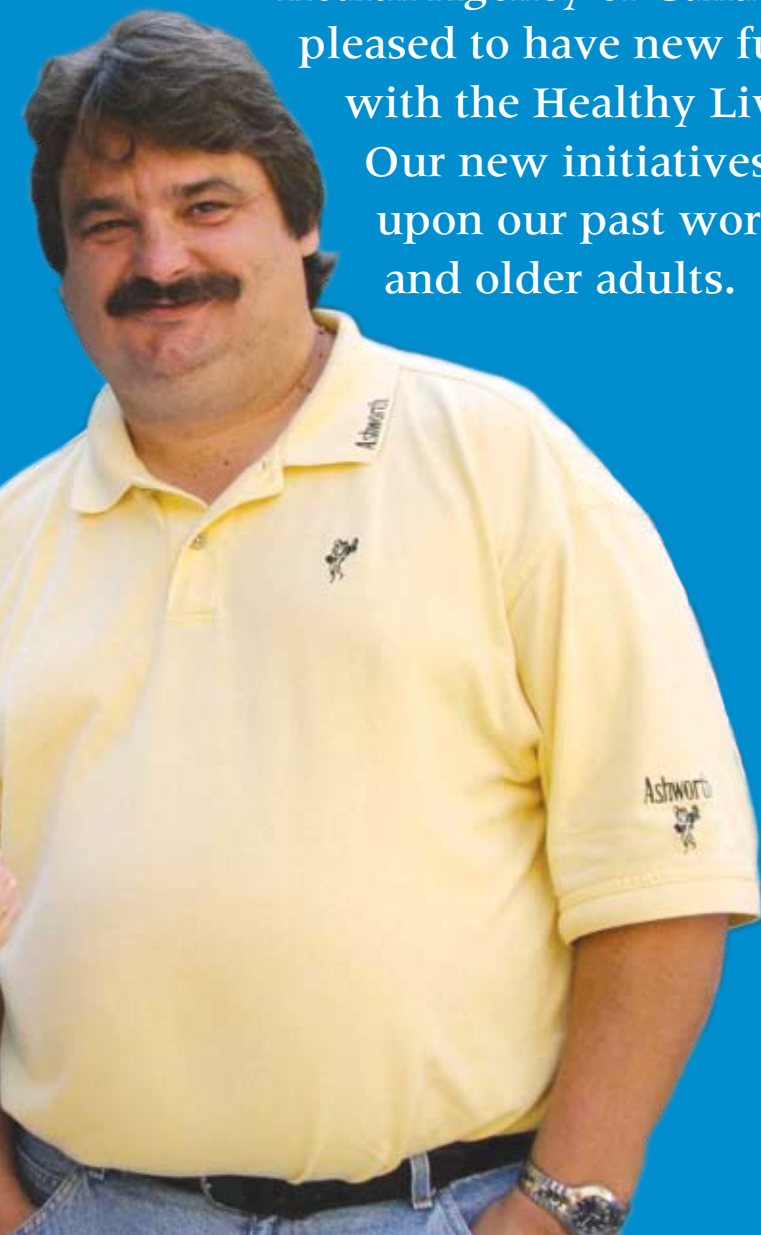


# *Touched By Many*

# Chairman's Report

ALCOA has a very special mandate and vision of promoting active living for older adults in Canada. Our unique coalition with other organizations dedicated to active living makes ALCOA a very vibrant and exciting organization.

Over the past year, ALCOA has continued to build a strong relationship with the Public Health Agency of Canada (PHAC) and we are pleased to have new funding opportunities with the Healthy Living Division of PHAC. Our new initiatives with PHAC will build upon our past work in the area of diabetes and older adults.



ALCOA continues to receive strong support from our Round Table members across Canada and we greatly value their contributions to ALCOA. ALCOA also continues to work with many local community organizations in promoting active living for older adults and there are many organizations that benefit from the work that ALCOA is doing.

Our ALCOA Guardians provide outstanding governance, leadership and vision to ALCOA. I am very pleased to be able to work with a group of dedicated and committed individuals from all aspects of the active living spectrum.

Patty Clark has provided excellent support as our national Executive Director and continues to be a leading force not only within ALCOA but within the broader active living sector. I have enjoyed a great working relationship with Patty over my two year term as Chairman and I would like to thank Patty for all of her support and guidance.

Like many organizations, ALCOA is being challenged by core funding issues on an annual basis. Over the years, ALCOA has made many adjustments to reduce core operating costs and the Guardians have been very prudent in safeguarding the assets of the organization. Achieving financial stability is still a main goal for ALCOA as we move forward and while our short term financial situation is manageable, the medium and long range outlook is still a "work in progress".

Thank you to all of our ALCOA members, friends, and Guardians in sharing our passion for active living for older adults.

A handwritten signature in black ink, appearing to read "Bill Krever".

Bill Krever  
ALCOA Chairman





# Report from the Executive Director

As I think back over the past year with the success that we have had, and the resources that we have developed, I am overwhelmed by the number of people who have been involved in each project, either as a volunteer or as contract staff working with ALCOA. I have always believed that ALCOA's strength is in our membership and I still believe that to be true, because our reach to over one million older adults is only possible with the ALCOA members sharing our information with their clients and members. However, the other reason for our success is that the products and resources that are produced through ALCOA have been 'touched' by many experts in their respective fields before they are finalized and made available to the general public.

As I comment on our work from this past year, I hope to give you a sense of the hard work and dedication that was required by many people to ensure our resources are evidence-based, inspiring, informative, and motivational, with the goal to encourage optimal aging for older adult Canadians.



## Active Living Tips

**Past:** This has been a pet project of mine since I have been working with ALCOA; to ensure that our material is accessible to all by removing the language barrier for ethnic older adults. With \$10,000 in funding from CIHR and many volunteer hours from key ALCOA members, we were able to revise three of the older Active Living Tips documents, and provide a new resource on brain fitness. The documents on cardio vascular health, aerobic fitness, strength training, and brain fitness, were translated into five additional languages to include Traditional and Simplified Chinese, Punjabi, Spanish, and Italian. From January to June 2012 we had reached over 20,000 individuals of varied ethnic backgrounds.

**Present:** The funding from CIHR limited the quantity of Tip Sheets that we could print, but the documents are posted on the ALCOA web site and are accessed on a daily basis.

**Future:** ALCOA has applied to CIHR for additional funding to allow us to continue to update, translate and disseminate revised Active Living Tips. The decision on the funding is still pending at this time.

**Our Team:** In addition to the Executive Director and the five contract staff, we had several others involved with this project. Our sincere thanks are extended to all those who contributed to the success of this project.

### Volunteers:

**CIA 50+ —** Italian language 2nd review  
**Gareth Jones, PhD —** author

**Jessica Li, Canadian Physiotherapy Assoc. —** Chinese language 2nd review

**Daksha Mulla —** India Rainbow Community Services of Peel — arranged for photos to be taken of members for Punjabi language resources

**Michelle Porter, PhD —** author

**Delia Sanchiz,** Etobicoke Services for Seniors — Spanish language 2nd review

**Mike Sharratt, PhD —** author

### Additional Consultants:

**Lilia Zaytseva + 4 staff** at Universum Translation & Consulting

### ALCOA Staff:

**Patty Clark,** Executive Director

**Tonia Hearst,** Admin Assistant

**Claire Jobidon,** French Translation

**Sally Lang,** Clear Language Editor

**Ward Maxwell,** Graphic Designer

**Andrew Wilczynski,** Web Master





# Your Personal Passport to Healthy Living

**Past:** This has been a five year project that has had tremendous success. We have been reporting on our progress over these past years and we have just published and disseminated the final

documents in the spring of 2012. The total budget for this project was \$468,000. Heritage Canada provided \$3367 to assist with the costs associated with the French translation, and the remainder of the funds was provided by the Public Health Agency of Canada (PHAC). The Passport and Community Leaders Guidebook were developed by experts in a variety of fields, to assist the non-clinical community leader to be able to effectively evaluate the success of their diabetes prevention workshops; and to inform, educate, inspire and motivate older adults to change behaviour patterns towards a healthier lifestyle.

**Present:** We were able to print 3500 copies of the Passport; however, the initial orders exceeded 8000 requests. We are currently seeking corporate sponsorship to continue to allow us to provide these free of charge to community leaders.

**Future:** ALCOA has recently been notified that we were successful with funding from the Public Health Agency of Canada to enhance the Leaders Guidebook and create a full workshop template with resources, promotional material, and a step by step workshop planning guide. The design will include the use of the Passport, with a focus on physical activity using the new guidelines that were released from CSEP this past year.

**Our Team:** A dedicated group of individuals constituted the Reference Group, who volunteered their time and expertise over a three year period, to ensure this resource was current with the science of today.



(l-r) Patty Clark, Sarah MacDougall, Kim Wilson, Michelle Porter, Patsy Beattie -Huggan, Don Fletcher, Thomas Spence, Jan Kroll, Lilisha Burris, Sara Merkel.  
Absent: Susan Brown, Sylvie Jacques, Alexa Roggeveen.

## Volunteers:

The Passport & Guidebook prototypes went through a thorough review process. The focus groups involved a total of 65 people: 5 professionals from Ontario, British Columbia, Nova Scotia and Manitoba; 9 community leaders from British Columbia, Saskatchewan, New Brunswick, Quebec, and Ontario; 36 older adults from Ontario and PEI; and 15 Aboriginal adults from Saskatchewan and Manitoba.

The pilot testing took place in four sites across Canada; Newfoundland & Labrador, Ontario, PEI and Saskatchewan with a total of 33 older adults taking part in the process and providing their comments.

## Additional Consultants:

**Patsy Beattie-Huggan, Sara MacDougall, Liz Sajdak** — The Quaich  
**Francine Mineault**, French Language 2nd reviewer

## ALCOA Staff:

**Patty Clark**, Executive Director  
**Tonia Hearst**, Admin Assistant  
**Claire Jobidon**, French Translation  
**Sally Lang**, Clear Language Editor  
**Ward Maxwell**, Graphic Designer  
**Andrew Wilczynski**, Web Master

www.SilverTimes.ca



**Past:** We received such positive responses to the inaugural issue of the magazine that it was disappointing when our sponsor was not able to continue to support it. However, with \$15,000 from Pfizer, we are able to continue to provide this resource through the launch of a new website developed specifically for older adults. A great deal of research and discussion with experts in the field occurred before the site was built. It was launched in March 2012 and with the help of many volunteer writers the site is proving to be of interest to thousands of older adults.

**Present:** Two new articles are posted each month, and an E-blast goes out to over 500 names in our data base to inform them of the new article. The site averages 12,500 hits per month. Other countries that visit the site include Netherlands, Great Britain, Italy, Lithuania, USA, Ukraine, France, and others.

**Future:** Pfizer has provided ALCOA with \$12,000 to support the website for another year. ALCOA extends our sincere thanks and appreciation to Pfizer for their contribution to this project.



### ALCOA Canada Channel

This past year, ALCOA moved into the social media market, and we now have our own YouTube Channel, ALCOA Canada, with several short videos available on the site. ALCOA produced a 4-minute video in English and French promoting the new Silver Times website and another one on the new Passport resource. There are also six short video segments on active living for older adults. We will continue to populate the channel in the coming year hopefully including videos from the ALCOA membership.



### Volunteers

Our sincere thanks to those who have volunteered to provide written material for the site. SilverTimes.ca would not be possible without their support. Since the launch in March to July, the following individuals have provided ALCOA with articles to educate and inspire older adults towards a lifestyle of optimal aging.

#### Shelley Callaghan

Canadian Physiotherapy Association  
- Seniors' Health Division,

**Donna M. Fagan**, PhD, RD

**John C. Griffin**, MSc

**Sandra Hartley**, Ed.D.

**Elise Letourneau**, MEd

**Brett Makulowich**

**Kimberley Wilson**, PhD (c), MSW

### Staff:

**Patty Clark**, Executive Director

**Tonia Hearst**, Admin Assistant

**Claire Jobidon**, French Translation

**Sally Lang**, Clear Language Editor

**Ward Maxwell**, Graphic Designer

**Andrew Wilczynski**, Web Master

In conclusion, the Coalition has become well recognized for its expertise in the field of optimal aging. Our resources for both practitioners and older adults are well received and in high demand. The contributions by our volunteers, members, and contract staff cannot be understated. Their contributions have made ALCOA successful, respected and revered by practitioners and older adult Canadians. My thanks to them all.

**Patricia Clark**

National Executive Director



## ALCOA Executive 2011/12

*Past Chair* **Don Fletcher** Winnipeg MB  
Canadian Association of Cardiac  
Rehabilitation

*Chair* **Bill Krever** Toronto ON  
Better Living Health and Community  
Services

*Vice Chair* **Bert Taylor** Winnipeg MB  
ALCOA MB Chairman

*Treasurer* **Philippe Markon** Ste. Famille IO  
ALCOA Research Chairman

*Secretary* **Mike Sharratt** Kitchener ON  
Schlegel-UW Research Institute for Aging

## ALCOA Guardians 2011/12

*Chair* **Bill Krever** Toronto ON  
Better Living Health and Community  
Services

**Clara Fitzgerald** London ON  
Canadian Centre for Activity and Aging

**Don Fletcher** Winnipeg MB  
Canadian Association of Cardiac  
Rehabilitation

**Jim Hamilton** Winnipeg MB  
University of Manitoba Centre on Aging

**Mary MacLellan** Stellarton NS  
ALCOA Older Adults Advisory Co-Chair

**Philippe Markon** Ste Famille IO  
ALCOA Research Chairman

**Carol Miller** Gloucester ON  
Canadian Physiotherapy Association

**Rosanne Prinsen** Edmonton AB  
Alberta Centre for Active Living

**Holly Schick** Regina, SK  
Saskatchewan Seniors Mechanism

**Mike Sharratt** Waterloo ON  
Schlegel-UW Research Institute for Aging

**Bert Taylor** Winnipeg MB  
ALCOA Manitoba



## ALCOA Round Table Member Organizations 2011/12

Active Living Alliance for Canadians with  
a Disability

Alberta Centre for Active Living

ALCOA Manitoba

Alzheimer Society of Canada

Canada 55+ Games Association

Canadian Association for the  
Advancement of Women and Sport

Canadian Association of Cardiac  
Rehabilitation

Canadian Association of Occupational  
Therapists

Canadian Centre for Activity and Aging

Canadian Institute of Planners

Canadian Orthopaedic Foundation

Canadian Physiotherapy Association

Canadian Red Cross Society

Canadian Society for Exercise Physiology

National Indian & Inuit Community  
Health Representatives Organization

Older Adult Centres' Association of  
Ontario

Osteoporosis Canada

Reh-Fit Centre

Saskatchewan Seniors Mechanism

Schlegel-UW Research Institute for Aging

University of Manitoba Centre on Aging

VON Canada

YMCA Canada

## Individual Members 2011/12

Margaret Barbour

Sandra Hartley

Charles Keple

Philippe Markon

Brenda Wong

## Corporate Member 2011/12



[morethanmedication.ca](http://morethanmedication.ca)

Pfizer



## Corresponding Members 2011/12

Aines en Marche/Go Ahead Seniors  
Better Living Health & Community Services  
Cambridge 50+ Recreation Centres - Allan Reuter Centre  
Centres for Seniors Windsor  
City of Barrie 55 + Centres  
City of Campbell River Parks & Recreation  
City of Regina  
Cummings Jewish Centre for Seniors  
Elder Active Recreation Association  
Good Neighbours Senior Centre  
Greater Edmonton Foundation: Housing for Seniors  
Horton Street Seniors Centre  
Jewish Child and Family Service  
Kingston Community Health Centres  
Minoru Place Activity Centre

N.B. ExtraMural Program  
NWT Seniors' Society  
Pictou County Council of Seniors / Outreach  
Pioneer Club Atikokan #158  
Saskatoon Council on Aging  
Seniors Resource Centre  
Saskatchewan Parks & Recreation Association  
Square One Older Adult Centre  
St. James Assiniboia Senior Centre Inc.  
Swan River & District Community Resource Council  
Town of Milton  
Town of Whitby Seniors Services  
Vintage Fitness  
York West Active Living Centre

## Donors

ALCOA is a charitable, not-for-profit organization. This year we were very grateful to receive a \$4000 donation from the Canadian Bridge Federation Charitable Foundation.



## Committee Members

Our Coalition is strong because of the support from our membership. Together individuals have provided hundreds of hours of volunteer support to sit on committees, organize events, and share their wisdom and knowledge. ALCOA sincerely thanks the individuals for their contribution to the success of the Coalition.

## Diabetes Reference Group

**Patsy Beattie-Huggan** The Quaich, Facilitator (PE)  
**Susan Brown** Schlegel-UW Research Institute for Aging (ON)  
**Lilisha Burris** Dietitians of Canada (ON)  
**Jan Cochrane** FNIA Home and Community Care Program (SK)  
**Don Fletcher** ALCOA Past Chair & Cdn Assoc. of Cardiac Rehab (MB)  
**Sylvie Jacques** Bruyère Academic Family Health Team (ON)  
**Jeff Johnson** School of Public Health, U. of Alberta (AB)  
**Sara MacDougall** The Quaich, Researcher, (PE)  
**Sarah Merkel** Canadian Centre for Activity and Aging (ON)  
**Michelle Porter** U. of Manitoba (MB) & Cdn Society for Exercise Physiology  
**Alexa Roggeveen** Sheridan Elder Research Centre (ON)  
**Liz Sajdak**, The Quaich, Researcher, (PE)  
**Thomas Spence** National Indian & Inuit Community Health Rep. Org. (MB)  
**Kimberly Wilson**  
Cdn Coalition for Seniors (ON)

## Nominating Committee

Chair **Don Fletcher** Winnipeg MB  
Canadian Association of Cardiac Rehabilitation

## Research Committee

**Heather Keller**, PhD U. of Guelph  
**Philippe Markon**, PhD U. of Quebec  
**Michelle Porter**, PhD U. of Manitoba  
**Mike Sharratt**, PhD Schlegel-UW Research Institute for Aging  
**Bert Taylor**, PhD U. of Manitoba



ACTIVE LIVING COALITION FOR OLDER ADULTS /  
COALITION D'UNE VIE ACTIVE POUR LES ÂÎNÉ(E)S

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## FINANCIAL STATEMENTS

MARCH 31, 2012 AND MARCH 31, 2011

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## INDEPENDENT AUDITOR'S REPORT

To the Members,  
Active Living Coalition for Older Adults /  
Coalition D'Une Vie Active Pour Les Âîné(e)s

### *Report on the Financial Statements*

We have audited the accompanying financial statements of Active Living Coalition for Older Adults / Coalition D'Une Vie Active Pour Les Âîné(e)s, which comprise the statement of financial position as at March 31, 2012 and March 31, 2011 and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Active Living Coalition for Older Adults / Coalition D'Une Vie Active Pour Les Âîné(e)s as at March 31, 2012 and March 31, 2011, and its financial performance and its cash flows for the years then ended in accordance with Canadian accounting standards for not for profit organizations.

**Cowperthwaite Mehta**  
Chartered Accountants  
Licensed Public Accountants  
May 31, 2011  
Toronto, Ontario





**STATEMENT OF FINANCIAL POSITION**

AS AT MARCH 31, 2012 AND MARCH 31, 2011

|                                          | 2012             | 2011             |
|------------------------------------------|------------------|------------------|
| <b>ASSETS</b>                            |                  |                  |
| <i>Current assets</i>                    |                  |                  |
| Cash                                     | \$ 46,586        | \$ 43,692        |
| Accounts receivable                      | 10,693           | 3,642            |
| Prepaid expenses                         | <u>711</u>       | <u>711</u>       |
|                                          | <u>\$ 57,279</u> | <u>\$ 48,045</u> |
| <b>LIABILITIES AND NET ASSETS</b>        |                  |                  |
| <i>Current liabilities</i>               |                  |                  |
| Accounts payable and accrued liabilities | \$ 29,997        | \$ 9,900         |
| Prepaid membership fees                  | 2,350            | 1,670            |
| Deferred revenue                         | <u>2,811</u>     | <u>5,029</u>     |
|                                          | <u>35,158</u>    | <u>16,599</u>    |
| <i>Net assets</i>                        |                  |                  |
| Designated (note 4)                      | 20,000           | 20,000           |
| Unrestricted                             | <u>2,121</u>     | <u>11,446</u>    |
|                                          | <u>22,121</u>    | <u>31,446</u>    |
|                                          | <u>\$ 57,279</u> | <u>\$ 48,045</u> |

**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**

FOR THE YEARS ENDED MARCH 31, 2012 AND MARCH 31, 2011

|                                                         | 2012             | 2011             |
|---------------------------------------------------------|------------------|------------------|
| <b>REVENUE</b>                                          |                  |                  |
| Government contributions (note 5)                       | \$ 193,294       | \$ 175,331       |
| Corporate sponsorship                                   | 12,189           |                  |
| Membership fees                                         | 8,270            | 10,220           |
| Donations                                               | 4,000            | 6,000            |
| Interest and other                                      | <u>640</u>       | <u>793</u>       |
|                                                         | <u>218,393</u>   | <u>192,344</u>   |
| <b>EXPENSES</b>                                         |                  |                  |
| Personnel                                               | 117,952          | 141,918          |
| Evaluation and dissemination                            | 63,010           | 10,741           |
| Materials and office supplies                           | 18,899           | 11,412           |
| Travel and accommodations                               | 13,386           | 18,564           |
| Premises                                                | 10,518           | 8,326            |
| Purchased services                                      | <u>3,953</u>     | <u>6,245</u>     |
|                                                         | <u>227,718</u>   | <u>197,206</u>   |
| <b>EXCESS OF EXPENSES<br/>OVER REVENUE FOR THE YEAR</b> | (9,325)          | (4,862)          |
| Net assets, beginning of year                           | <u>31,446</u>    | <u>36,308</u>    |
| <b>NET ASSETS, END OF YEAR</b>                          | <u>\$ 22,121</u> | <u>\$ 31,446</u> |

### STATEMENT OF CASH FLOWS

FOR THE YEARS ENDED MARCH 31, 2012 AND MARCH 31, 2011

|                                                                 | 2012             | 2011             |
|-----------------------------------------------------------------|------------------|------------------|
| <b>OPERATING ACTIVITIES</b>                                     |                  |                  |
| Excess of expenses over revenue for the year                    | \$ (9,325)       | \$ (4,862)       |
| Net change in non cash working capital items                    |                  |                  |
| (Increase) decrease in accounts receivable                      | (7,051)          | 3,940            |
| Decrease (increase) in prepaid expenses                         | 711              | 1,537            |
| Increase (decrease) in accounts payable and accrued liabilities | 20,097           | (3,412)          |
| Increase (decrease) in prepaid membership fees                  | 680              | (2,430)          |
| Increase in deferred revenue                                    | <u>(2,218)</u>   | <u>5,029</u>     |
| NET INCREASE IN CASH FOR THE YEAR                               | 2,894            | (198)            |
| Cash, beginning of year                                         | <u>43,692</u>    | <u>43,890</u>    |
| CASH, END OF YEAR                                               | <u>\$ 46,586</u> | <u>\$ 43,692</u> |

### NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2012 AND MARCH 31, 2011

#### 1. THE ORGANIZATION

Active Living Coalition for Older Adults / Coalition D’Une Vie Active Pour Les Aîné(e)s (the “organization”) is a not for profit organization incorporated under the laws of Canada without share capital. The organization is exempt from income tax in Canada as a registered charitable organization under the Income Tax Act (Canada).

The organization’s goals are to undertake public education, communicate research and study results in plain language, to train community based volunteer presenters and to hold education events and activities regarding the health benefits of active living for older adults.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the preparation of these financial statements in accordance with Canadian accounting standards for not for profit organizations. Outlined below are those policies considered particularly significant:

##### Capital assets

Capital assets individually in excess of \$5,000 are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their estimated useful lives.

##### Revenue recognition

The organization follows the deferral method of revenue recognition. Its principal sources of revenue and recognition of these revenues for financial statement purposes are as follows:

- i) Project funding related to current expenditures is reflected in the accounts as a revenue item in the current period. Project funds received in the year for expenses to be incurred in the following fiscal year are recorded as deferred revenue. Funding related to the purchase of capital assets is recorded as revenue in the same period the related capital assets are charged to operations.
- ii) Membership fees are recorded when received. Prepaid fees are recorded as payables and deferred to the next year.
- iii) Interest is recognized when earned.
- iv) Contributions are recorded when funds are received. Donated materials and services which are normally purchased by the organization are not recorded in the accounts.

##### Expenses

Expenses are recorded when goods or services are consumed.

##### Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses. Specifically, significant assumptions have been made in arriving at deferred revenues. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they become known.



### 3. RISK MANAGEMENT

It is management’s opinion that the organization is not exposed to significant interest, currency or credit risks.

### 4. DESIGNATED NET ASSETS

The Guardians (Board of Directors) of the organization have established a reserve of \$20,000 as at March 31, 2012 (\$20,000 as at March 31, 2011) to cover expenses in the event of an interruption in funding or an income shortfall.

### 5. GOVERNMENT CONTRIBUTIONS

Government funding recognized in the year was as follows:

|                                        | 2012              | 2011              |
|----------------------------------------|-------------------|-------------------|
| Public Health Agency of Canada         |                   |                   |
| Diabetes Strategy                      | \$ 179,927        | \$ 153,331        |
| Canadian Institutes of Health Research | 10,000            | 7,500             |
| Heritage Canada                        | 3,367             |                   |
| Environment Canada                     | <u>          </u> | <u>14,500</u>     |
|                                        | <u>\$ 193,294</u> | <u>\$ 175,331</u> |

### 6. ADOPTION OF ACCOUNTING STANDARDS FOR NOT FOR PROFIT ORGANIZATIONS

Effective April 1, 2011, the organization elected to adopt the Canadian accounting standards for not for profit organizations. These are the first financial statements prepared in accordance with this new framework which have been applied retrospectively.

Management reviewed the exemptions provided on transition to the Canadian accounting standards for not for profit organizations and has elected to designate all investments to be subsequently measured at fair value, which is consistent with the accounting policy in place at the time of the transition. The adoption of Canadian accounting standards for not for profit organizations had no impact on the previously reported assets, liabilities and net assets of the organization, and accordingly, there has been no restatement of previously reported amounts as at the date of the transition, being April 1, 2010. The presentation and disclosures in the financial statements reflect the requirements under the new accounting framework.



**Active Living Coalition for  
Older Adults**

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