



RNAO

Registered Nurses' Association of Ontario
L'Association des infirmières et infirmiers
autorisés de l'Ontario

TAKING

NURSING AND

THE HEALTH SYSTEM

TO NEW HEIGHTS

ANNUAL *REPORT*

2015–2016

annual report

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Our mission is to foster knowledge-based nursing practice, promote quality work environments, deliver excellence in professional development, and advance healthy public policy to improve health.

We promote the full participation of present and future registered nurses, nurse practitioners and nursing students in improving health, and shaping and delivering health-care services.



We believe health is a resource for everyday living and health care is a universal human right.

We respect human dignity and are committed to diversity, inclusivity, equity, social justice, democracy and voluntarism.

We value leadership in all nursing roles across all sectors, in order to advance individual and collective health.

Through collective leadership we collaborate with nurses, government, organizations and the public to advance healthy public policy.

A message from the president and the chief executive officer



**Vanessa
Burkoski**

Nurses understand the importance of the bigger picture when it comes to health, health care and our profession. It means being driven by values and having the knowledge and courage to stand up for what we believe is right. It's about pushing boundaries and pursuing what's best. This sums up the work of RNAO during the past year and helps explain why our collective determination means we are reaching new heights in RNAO's influence and impact.

RNAO has long recognized the importance of evidence-based advocacy for, and by, our members. This advocacy takes place before legislative committees, in meetings with politicians, in mainstream media and social media, and in our own professional Journal. Whatever the forum, our advocacy always focuses on issues that directly affect the practice of nursing and the health of Ontarians.



**Doris
Grinspun**

Our determination to stop RN replacement resonated with many of you, with other health professionals, and with members of the public. More than 19,000 responded to our action alert to #StopRNreplacement to ensure safe and high quality care. When management at a hospital sought to replace some RNs with RPNs in a neo-natal intensive care unit, they were forced to reverse their plan due to our action. Rest assured, we will not let up until we are successful in putting an end to this dangerous practice.

As the ministry of health moves forward on its promise to enable RNs to prescribe medications, we remain steadfast that independent RN prescribing is the only model that will improve timely access to quality care.

This past year, RNAO again delivered important gains for nurse practitioners. The first group of 30 attending nurse practitioners (NP) are now funded for nursing homes around the province and once they are all employed, they will benefit residents with their expert care. And, after years of going without any increases in compensation and falling further behind their colleagues in other sectors, primary care NPs will see their compensation increased. We thank RNAO NPs for engaging with us daily through the newly launched NP Forum.

Laser-like focus was aimed at the system-wide changes the health minister has promised will revolutionize the patient experience in Ontario. RNAO was credited in Health Minister Eric Hoskins' December blueprint for ideas first raised in our 2012 groundbreaking report *Enhancing Community Care for Ontarians* (ECCO). They include expanding the mandate of Local Health Integration Networks (LHIN) to encompass all sectors, disbanding community care access centres (CCAC), relocating care co-ordinators in primary care, and anchoring our health system in primary care. As we said in ECCO, these changes will make the LHINs responsible for whole system planning and performance accountability. We have urged the ministry to reallocate the savings from dissolving the CCACs towards additional hours of direct home health-care services.

RNAO's voice advanced several national imperatives outlined in our federal election policy platform, *Why Health Matters*. Significant among these was advocating that the important role of NPs and RNs be reflected in legislation that will govern assisted dying laws when they come into effect in June. During webinars on this topic, we heard from thousands of you eager to share your views, including the need for greater palliative care services. We agree wholeheartedly.

Other recommendations in our platform that are being acted on by Prime Minister Justin Trudeau's government include: re-negotiating a new federal *Health Accord*, reversing the cuts to the *Interim Federal Health Program* that cut off health services for refugees, and adopting the recommendations of the Truth and Reconciliation Commission of Canada. Our belief that the federal government must play a central role in helping Canadians to stay healthy means we will also continue to call on Ottawa to help tackle social and environmental determinants of health, and implement a national Pharmacare program.

With you, we are unwavering in our commitment to improve the lives of those less fortunate than us. They include the homeless, those forced to live on social assistance rates that don't reflect the true cost of living, and people who can't get ahead because of precarious employment that robs them of a dignified standard of living. We advocate on their behalf because many are overwhelmed by their circumstances and don't have a public voice; and because we, as nurses, know it's the right thing to do.

We thank you for signing petitions to show support for safe injection services, something the Toronto Board of Health and numerous health organizations across the province and throughout the country know is effective in helping those facing addiction challenges. On this issue, RNAO's advocacy dates back to 2011, when we led a coalition of nursing organizations with the Canadian Nurses Association (CNA) and the Association of Registered Nurses of British Columbia (ARNBC), receiving standing before the Supreme Court of Canada to challenge the government of then-Prime Minister Stephen Harper and his plan to shut down Insite, a harm reduction facility in Vancouver staffed by RNs. We succeeded then, and must succeed now.

When thousands of Syrian refugees arrived in Canada to make this country their new home, we played a key role. We fully engaged with government. We issued a joint press release with the Ontario Medical Association. And RNAO delivered several educational webinars aimed at triggering public support, as well as educating nurses and others on how to help refugees get settled.

Together, we spoke out on the environmental determinants of health. RNAO was among those in support of the Ontario government's pledge to impose a price on carbon emissions so that polluters are accountable for the toxics they release into the air.

An important strength of our association is the recognition that over time, we don't just adapt, but we drive change. That is why we asked you to consider whether our current board structure, one that has been in place for more than 40 years, needs updating to reflect how we have grown as an association. The work, led by the board and chaired by incoming President Carol Timmings and a board governance committee over the past two years, resulted in several options to help us determine what our board of directors should look like in the decades ahead. The results of *one member, one vote* will be released at our upcoming Annual General Meeting (May 5-7).

The profile of RNAO's International Affairs and Best Practice Guidelines (IABPG) program continues to break new ground. And we have you to thank for that. Many of you devoted time as members of BPG panels or shared your wealth of knowledge as speakers at various clinical institutes and workshops. The list of programs and initiatives that make up IABPG is impressive: Best Practice Guidelines, Best Practice Spotlight Organizations, Nursing Order Sets, NQuIRE, E-health, Smoking Cessation, Mental Health and Addiction Initiative, Falls Prevention Collaborative, the Long-Term Care Best Practices Program, and the Nursing Best Practice Research Centre. All of these are a source of pride among nurses, other health professionals, and our governments - past and present.

With 41,000 registered nurses, nurse practitioners and nursing students who belong to our professional association, we know the sky is the limit. That's because you believe in RNAO and in its mission and values.

It's because of you that our organization is larger, stronger, more influential, and more impactful than ever. You make us who we are: a professional association that delivers like no other for RNs, NPs, nursing students, and the public. We thank you for the many successes we've achieved this past year. Together, we are making a difference in nursing and in health.

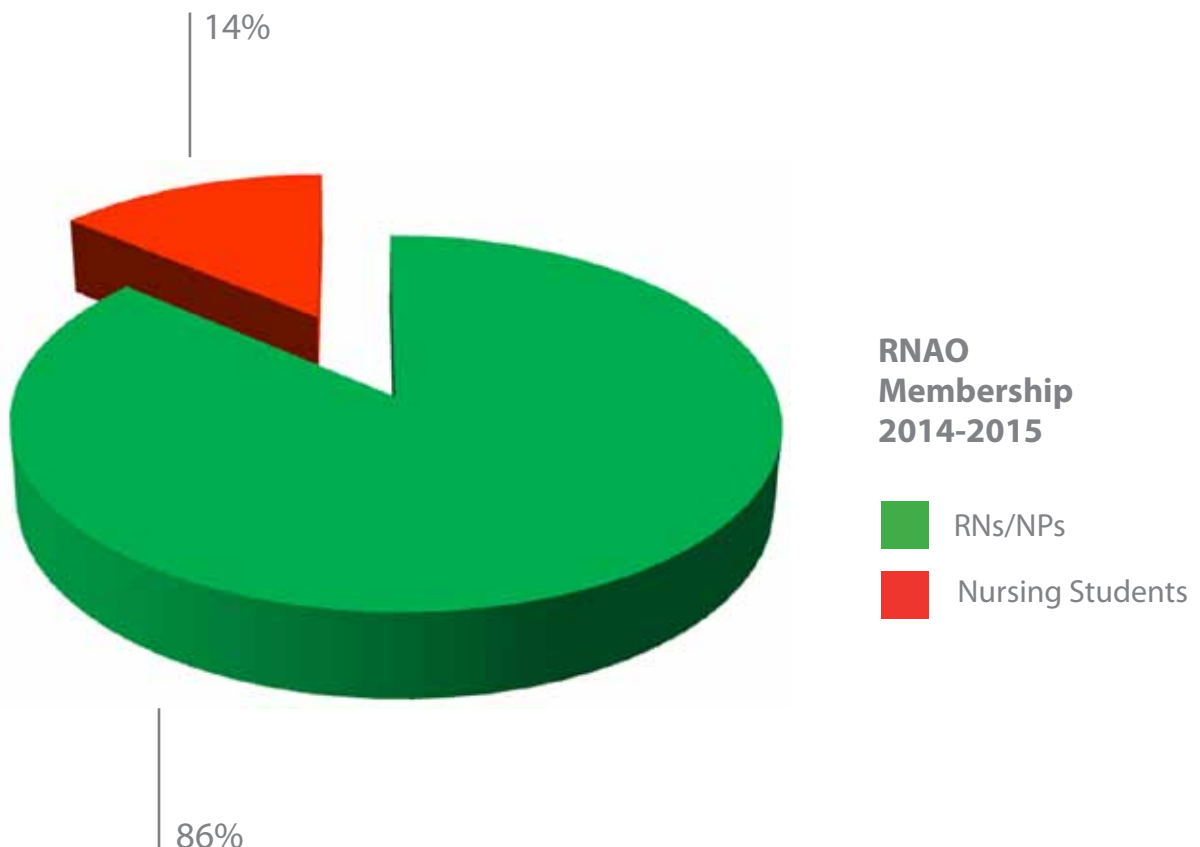
Vanessa Burkoski, RN, BScN, MScN, DHA
PRESIDENT

Doris Grinspun, RN, MSN, PhD, LL.D(hon), O.ONT
CHIEF EXECUTIVE OFFICER

Reaching new heights with RNAO's **powerful membership**

**We are so proud of our
collective power and
impact.**

With values, knowledge, and courage, RNAO's 41,000 registered nurses, nurse practitioners and nursing students give voice to RNAO and amplify our message. Together, we keep government and opposition parties accountable for their commitments to the profession. And together, we ensure nurses' solutions continue to shape the present and the future.



Having members across the province means RNAO is in tune with the opportunities and challenges nurses and Ontarians experience, whether they are living in a remote First Nations community, a small rural township, or a large urban centre.

Many of our members are active in their local chapter or region without

chapter. Many also belong to one or more of RNAO's 30 interest groups. Others serve as workplace liaisons. This collective strength propels RNAO's advocacy forward and results in a strong nursing profession that benefits the health and well-being of Ontarians.

Below: Nursing students from Laurentian University, Trent University, Ryerson University, Humber College and Cambrian College pose for a group picture at an RNAO tobacco and nicotine intervention workshop held in Sudbury on January 16, 2016.

RNAO student power



90th anniversary fall tour with RNAO President and the CEO



Above: RNAO President Vanessa Burkoski meets with members of the Windsor Essex chapter on October 1, 2015, one of several regional events organized as part of the President and the CEO's fall tour.



Left: RNAO CEO Doris Grinspun with members of Region 7 (Toronto East), which also hosted an event as part of the President and the CEO's fall tour on October 5, 2015.

National Housing Day



Above: RNAO members - NP Kathy Hardill (left) and RN Cathy Crowe (right) - at a National Housing Day event in Peterborough on November 26, 2015 organized by RNAO's Kiwartha Victoria chapter member Claire Hanlon (centre).

Justice, Jobs and Climate rally at Queen's Park



Above: RNAO President-Elect Carol Timmings speaks with a reporter during a rally for justice, jobs and climate at Queen's Park on July 5, 2015. Next to her is RNAO Nursing Policy Analyst Anastasia Harripaul-Yhap, who spoke at the rally.

Right: RNAO member Sriti Mizan (RN) in front of the Citizenship and Immigration office in Hamilton during a *National Day of Action* rally on June 15, 2015. Mizan spoke out against cuts to refugee care. The cuts were reversed months later when the Liberals were elected in the federal election.



National **Day of Action**
rally



Above: RNAO Member Sandrina Ntamwemezi (RN) at a booth at a Brampton community services fair on September 19, 2015 to promote the work of nurses and the association.



Above: RNAO President Vanessa Burkoski gets the flu shot from Rachel Divers (RN) at London Health Sciences in October 2015.



Above: RNAO member Anita Gras (RN) playfully checks out a little girl's heart rate during a community health fair the Perth chapter took part in on February 5, 2016.

Reaching new heights **in evidence- based policy & political action**

The strength of RNAO's advocacy lies in its evidence- based work and with its members.

As we have in the past, this year, we again delivered impactful reports. These include: *Coming Together, Moving Forward: Building the Next Chapter of Ontario's Rural, Remote and Northern Nursing Workforce*; the federal election policy platform, *Why Health Matters*; and five thoughtful policy backgrounders on nursing human resources, health system change, Pharmacare, social determinants of health, and the environment. RNAO's powerful advocacy was also evident in numerous appearances before government committees, 18 submissions, and dozens of letters and action alerts. Our members give them life based on their expertise and experience in their daily practice.



Left: David McNeil, Chief Nursing Executive of Health Sciences North and a former president of RNAO (left) and Louise Paquette, CEO of the North East Local Health Integration Network (LHIN) mark the release of *Coming Together, Moving Forward: Building the Next Chapter of Ontario's Rural, Remote and Northern Nursing Workforce* during Nursing Week 2015. Concerned about the nursing supply in these communities, RNAO set up a provincial task force to issue recommendations aimed at attracting and retaining RNs, NPs and RPNs.

Anchored in solid values, and armed with evidence, conviction, and courage, members brought their voices to politicians and other policy-makers. Through activities such as *Take Your MPP To Work*, *Queen's Park on the Road* and *Queen's Park Day*, RNs, NPs, and nursing students, met with 102 of the 107 members of provincial parliament. RNAO members take part in the meetings because they know they occupy a central role in the health system and can advance recommendations on how our system should be transformed to deliver better access, better care and better outcomes.

RNAO's executive met regularly with the premier, the health minister, opposition leaders, health critics, and other top policy-makers.

Our visibility in the media is second to none with 1,232 stories, including op-eds and letters, published in major newspapers, and stories broadcast on radio and television. Our social media channels reached new milestones with more than 11,500 "followers" on Twitter, and more than 12,600 "likes" on Facebook.

Here are the main issues, together with our members, RNAO championed this past year:

Ensuring we have enough RNs and NPs

Putting a stop to RN replacement

Equitable compensation for primary care NPs

Removing scope of practice barriers for NPs

Placing attending NPs in long-term care

Calling for independent RN prescribing

Expanding the LHIN mandate to encompass all sectors

Disbanding community care access centres

Anchoring our health system in primary care

Locating care co-ordinators in primary care

Calling for access to supervised injection services

Adopting a comprehensive provincial alcohol strategy

Ending homelessness and tackling poverty

Making investments in affordable housing

Addressing sexual violence and harassment

Implementing paid sick days for all Ontarians

Establishing a regulatory framework for assisted dying

Calling for a new federal *Health Accord*

Pushing for a national pharmacare program

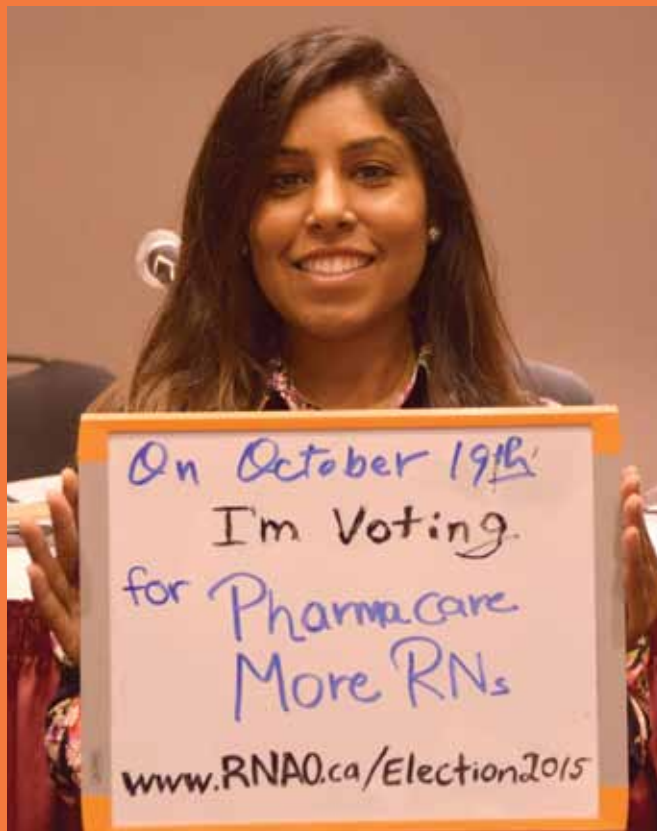
Welcoming Syrian refugees

Cutting greenhouse gas emissions

Federal election



Left: Lakehead was one of 11 RNAO chapters to host all-candidates debates during last year's federal election campaign. Crystal Edwards, Lakehead chapter president (far right), introduces the candidates running in the two federal ridings that encompass Thunder Bay and area.



Above: In the weeks leading up to the October 2015 federal election, RNAO asked members what they would be voting for as part of the association's social media campaign to raise awareness of its policy platform, *Why Health Matters*.



Above: Mike Mantha, NDP MPP for Algoma Manitoulin, participates in a *Take Your MPP To Work* visit to Blind River District Health Centre on May 15, 2015. From left to right are Janice Bates, RNAO member Heather Lockwood, physician Dahlia Balaban (holding the paddles), and nursing student Rebecca Dickinson.



Above: RN Chantal Gagne takes Vic Fedeli, Progressive Conservative MPP for Nipissing, on a tour of the supply room at the North Bay Regional Health Centre during his *Take Your MPP To Work* visit in May 2015.

Below: RNAO members from Durham-Northumberland chapter meet with Liberal cabinet minister and MPP Michael Chan. From left to right, Member-at-Large for Nursing Research Angela Cooper Brathwaite, Claudia Wong, Sylvia Young and Region 8 Representative Beatriz (Betsy) Jackson.



Above: RNAO's CEO Doris Grinspun (left) and Health Minister Eric Hoskins listen to RN Jane McLeod, as she shares her expertise during a *Take Your MPP To Work* event at the Family Practice Health Centre of Women's College Hospital in Toronto on May 11, 2015.

Queen's Park Day



Above: NDP leader Andrea Horwath (second from right) mingles with RNAO members during the *Queen's Park Day* breakfast on February 25, 2016. From left to right, Region 4 Representative Aric Rankin, IABPG director Irmajean Bajnok and CEO Doris Grinspun.



Above: PC Health Critic and MPP Jeff Yurek listens to RNAO members during breakfast at Queen's Park Day 2016. RN Cathie Walker (far left) and nursing students Sara Calvert and Olivia Gomes.

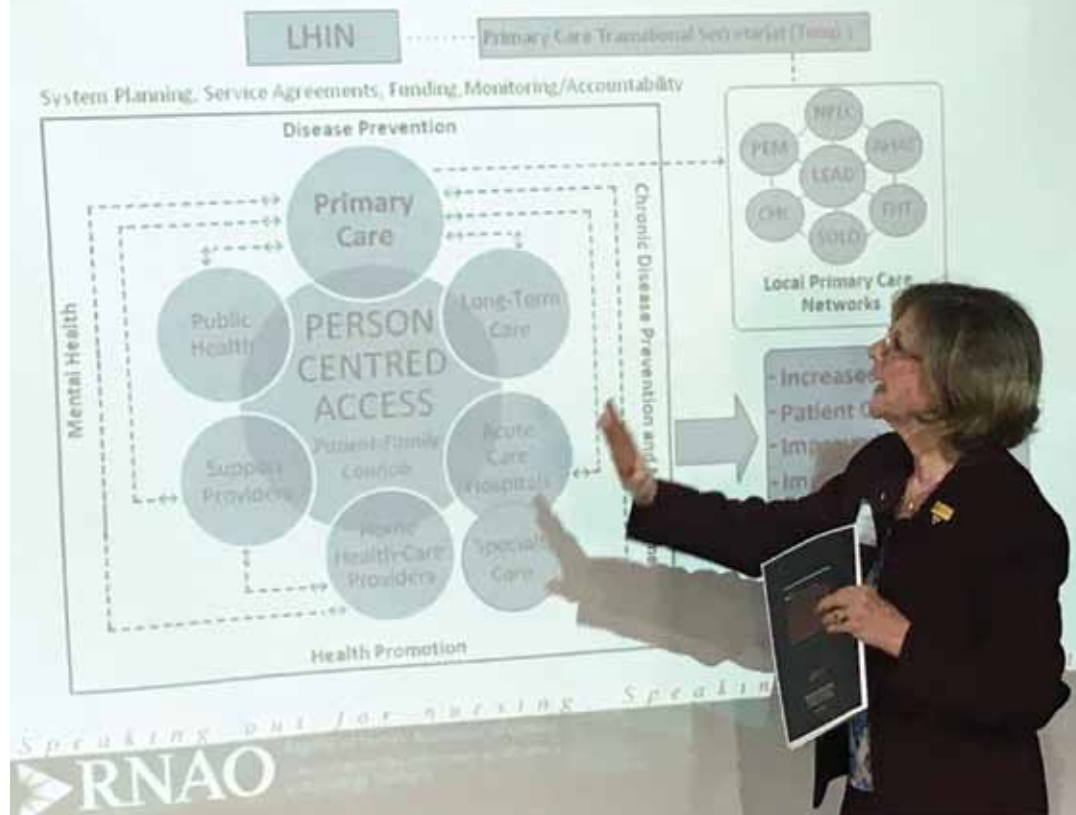
Nurses: **Power and impact**

Right: The power of nursing is evident in this photograph taken at *Queen's Park Day* on February 25, 2016. Registered nurses and now MPPs Soo Wong (Liberal-Scarborough-Agincourt), Kathryn McGarry (Liberal-Cambridge), and Laurie Scott (Conservative-Haliburton-Kawartha Lakes-Brock) meet RNAO members at breakfast meetings. Also in attendance was Cindy Forster (NDP-Welland) who is also an RN.



Above: RNAO CEO Doris Grinspun addresses the Toronto Board of Health on March 21, 2016 to support a proposal to add supervised injection services at three health organizations in the city.

RNAO ECCO: Enhancing Community Care



Right: Invited to the Canada-U.S. health summit in Washington in November 2015, RNAO CEO Doris Grinspun presents ideas from the association's *Enhancing Community Care for Ontarians (ECCO)* report.



NP Michelle Acorn delivers RNAO's submission to a Queen's Park legislative committee on amendments to the Mental Health Act on November 30, 2015. Seated with Acorn is Tim Lenartowych, RNAO's director of policy.

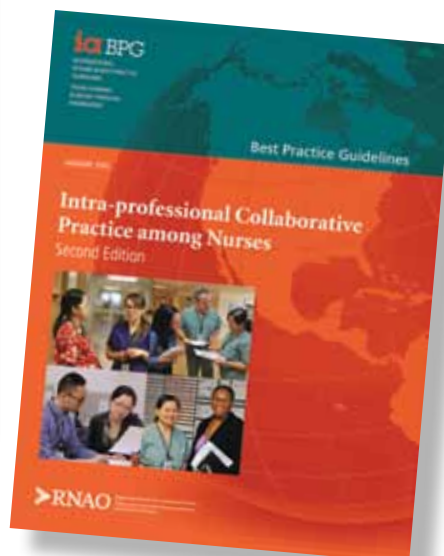
Reaching new heights **in clinical excellence**

RNAO's name is synonymous with excellence in evidence-based work, whether we are shaping policy or practice.

Since establishing its best practice guidelines program in 1999, the association has published more than 50 clinical and healthy work environment guidelines. They're well known around the world and have changed the way nurses and other health professionals approach their own practice and the outcomes they achieve.

During the past year, we released second editions of two guidelines: *Person-and Family-Centred Care*, and *Intra-professional Collaborative Practice among Nurses*. And we entered into an important partnership with Canada Health Infoway to develop the first-ever best practice guideline on health care in the digital age.

Our Best Practice Spotlight Organization (BPSO) designation continues to expand, both in Canada and abroad. During our 90th Annual General Meeting in April 2015, 17 BPSOs Direct



Left: Second editions of *Person- and Family-Centred Care*, and *Intra-professional Collaborative Practice among Nurses* guidelines were released during the past year.

graduated and received their designation, including 13 from Ontario, two from Chile, and two from Colombia. In addition, Australia and Spain graduated as our first two BPSO Hosts, who supported by RNAO, lead the program in their respective countries.

As we celebrated these new additions, RNAO welcomed its fifth BPSO cohort in Ontario. We also welcomed three new countries into the program: Belgium, with Antwerp University School of Nursing; China with both the School of Nursing at the Beijing University of Chinese Medicine, and Dongzhimen Hospital; and Jamaica, with the University of West Indies School of Nursing.

Our BPSO designation program now consists of 90 BPSO Direct organizations and four BPSO Hosts, representing 500 health and academic organizations in Ontario, Quebec, Nova Scotia, and abroad. Together, by systematically implementing multiple BPGs and evaluating their outcomes, we are raising the bar of nursing excellence.

NQulRE, the database through which we are helping BPSOs monitor their progress of guideline implementation, is also breaking new ground. Nineteen sets of process and outcome indicators from the practice recommendations of 19 clinical

BPGs have been developed to date. This means we are learning more and more, and have the evidence to demonstrate how clinical practice that is based on robust evidence optimizes results. We thank all members of our stellar NQulRE International Advisory Council for their dedication and expert advice.

Nurses know that learning is a life-long process. That's why our institutes, workshops, webinars, and other professional development offerings continue to draw thousands of nurses into the best practice fold. This year alone 6,000 participated. On the research front, the Nursing Best Practice Research Centre (NBPRC), led jointly by RNAO and the University of Ottawa, delivered 413 publications and 273 funded projects during the past year. Their latest annual report can be seen at <http://nbprc.ca/resources/annual-reports>.

Perhaps there is no better endorsement of the success of the BPG program than Health Minister Eric Hoskins' announcement at our last AGM of an additional half million dollars to further support the implementation and evaluation of BPGs and their impact on patients, organizations and system performance. Thanks to the minister and to Ontario's nurses, we are delivering amazing results.

Health care in the digital age



Above: A partnership between RNAO and Canada Health Infoway will result in the first-ever best practice guideline on health care in the digital age. Members of the panel gathered at RNAO home office on January 18, 2016 for their inaugural meeting. The guideline will be released in February 2017.

NQuIRE



Above: Judith Shamian, president of the International Council of Nurses (ICN) and chair of RNAO's International Advisory Council at a two-day meeting in Toronto in April 2015 to provide advice for NQuIRE, the association's data system. It measures the impact of BPG implementation. With Shamian (centre) are RNAO CEO Doris Grinspun (left) Amalia Silva (back), the BPSO lead for the University of Chile's School of Nursing, Patricia Patrician (second from right), from the University of Alabama's School of Nursing, and Viktoria Roman (far right), a research specialist with Accreditation Canada.

Ontario BPSOs



Left: Nineteen Best Practice Spotlight Organizations graduated and received their designation at RNAO's 90th Annual General Meeting in April 2015. Grey Bruce Health Unit was among 13 in Ontario, along with two in Chile, two in Colombia and BPSO host organizations in Australia and Spain, to receive the prestigious honour. From left to right, Judith Shamian, president of International Council of Nurses, Health Minister Eric Hoskins, RNAO president Vanessa Burkoski, Susan Shular, manager of Grey Bruce Health Unit, and Colleen Ouwendyk, public health nurse.



Left: Staff members at the North Bay Nurse Practitioner-Led Clinic (NPLC) received their certificate of BPSO designation during a special ceremony held in Toronto on March 10, 2016, the first NPLC to hold that distinction. From left to right, project lead Wendy Carew, NP Terri MacDougall, executive director Leeann Whitney, and Stephanie Brooks.

Ontario BPSOs

Below: RN and lactation consultant Kim Lichty (left) of Two Rivers Family Health Team with new mom Cara Kasdorf promote the organization's success in implementing RNAO's breastfeeding BPG at a Best Practice Spotlight Organization Nursing Week media conference on May 12, 2015.



International BPSOs

Above: Representatives from two new BPSOs from China - the School of Nursing at Beijing University and Dongzhimen Hospital - visited RNAO and several BPSOs in March 2016. Back row, from left to right, Sun Ruiyang, Guo Hong, Tian Runxi, Du Jian, and Yaw Owusu, Michelle Rey and Heather McConnell of the IABPG department. Hao Yufang (seated, left) and Irmajean Bajnok (seated, right).

Below: Teresa Tibbo, BPSO lead (far left) at Parkview Manor, with staff during a media conference to highlight the difference best practices make at her nursing home in Chesley during a BPSO Nursing Week media conference on May 13, 2015. RNAO's Sue Sweeney (fourth from left) and Susan McNeil (third from left) were also on hand for the event.



Left: Representatives of the School of Nursing at the University of the West Indies in Jamaica, an academic BPSO, visited Toronto in March 2016 for RNAO's Knowledge Exchange Symposium. From left to right, Irmajean Bajnok, director of the IABPG program, senior lecturer Eulalia Kahwa, assistant lecturer Kimarie Brown and RNAO CEO Doris Grinspun.

Report on resolutions from 2015 AGM

Dental care

Submitted by Carolanne Pychel

THEREFORE BE IT RESOLVED that RNAO advocate to the Ontario government to expand the breadth of funding to the Trillium Fund to include a once yearly oral assessment for seniors over 65 years of age; and

BE IT FURTHER RESOLVED that RNAO collaborate with others to advocate for this annual oral assessment to include oral health education, overall teeth, gum, and tissue assessment; x-ray; and tooth extraction as necessary.

A letter from RNAO to the Minister of Health and Long-Term Care (MOHLTC) was sent on the need to increase access to dental services for low income adults and seniors. In 2014, the provincial government announced it was planning to extend public dental programs to low income adults and seniors, but not until 2025. This letter reinforces RNAO's 2015 submission to the Dental Service Schedule Review Expert Panel, which urged the provincial government to immediately act on its pledge.

RNAO also participated at a summit on the state of and access to oral health care. Organized by the Ontario Association of Public Health Dentistry and targeting a range of health and community allies, this summit was an opportunity to share information and collaborate on strategies to improve comprehensive access to oral health services. It is anticipated that additional opportunities for advocacy to increase access to dental services for low income adults and seniors will be forthcoming from this summit.

A nursing strategy to address human trafficking

Submitted by Mia Biondi with assistance from the Middlesex-Elgin chapter

THEREFORE BE IT RESOLVED that that the RNAO advocate to increase the capacity for nurses to address human trafficking with upstream approaches incorporating prevention strategies targeting at-risk populations, identification through routine screening, holistic aftercare, and creation of template organizational rapid response plans; and promoting discussion of these topics in undergraduate and graduate curricula, as well as in professional development; and

THEREFORE BE IT RESOLVED that that the RNAO advocate for increased resources to support trafficked individuals of all ages and gender identities including, but not limited to, emergency safe housing, trauma-informed counselling, and primary case-management.

RNAO was privileged to be an active participant across the province in promoting upstream analysis and evidence-informed recommendations on preventing and responding to sexual violence during the public consultation process of the all-party Select Committee on Sexual Violence and Harassment. In addition to a formal written submission, RNAO made depositions in Kingston, Sioux Lookout, Toronto, and Windsor in April and May 2015. The need to end violence, harassment, and discrimination against women was reinforced in RNAO's written submission on closing the gender wage gap to the Gender Wage Gap Strategy Steering Committee in January 2016.

A series of informational webinars on nursing implications of trafficking directed to members is being planned. Wide-ranging forms of exploitation to be explored include: sexual violence (women, children, men, gender diverse); labour exploitation; and trafficking in persons for organs and/commodification of bodies for profit, including blood products.

Funding sources for novice nurse researchers

Submitted by Sue Bookey-Bassett, on behalf of the Nursing Research Interest Group (NRIG)

THEREFORE BE IT RESOLVED that RNAO collaborate with CNA and others to lobby provincial and federal funding agencies (such as Ministry of Health, RNFOO, CNF) to create a new research funding program for novice nursing researchers thereby promoting research scholarship and the values of nursing, which seek to alleviate suffering and improve health outcomes for communities, patients, clients and their families.

RNAO met with the movers of the resolution, including representatives of the Nursing Research Interest Group (NRIG) and RNAO's Nursing Research Committee, to explore opportunities to support novice nurse researchers. The Nursing Research Committee continues to deliver a free webinar series for RNAO members. On December 1, 2015, the committee held a joint webinar with NRIG on research internships for clinical staff. On March 22, 2016, a webinar was held to specifically explore successful grant writing from a seasoned researcher perspective. The webinar's objectives included providing tips on writing grant proposals, discussing the selection of a funding agency, and reviewing elements of a successful grant and structure of a research proposal. Future work in relation to this resolution may involve leveraging synergies with existing research centres to support novice nurse researchers.

Climate change

Submitted by Hilda Swirsky and Cathy Lacroix, on behalf of the Ontario Nurses for the Environment Interest Group (ONEIG)

THEREFORE BE IT RESOLVED that RNAO promote and lobby for legislated policies that reduce carbon emissions; and

THEREFORE BE IT FURTHER RESOLVED that RNAO and ONEIG in partnership develop strategies to raise awareness and support for carbon emission reductions.

RNAO met with ONEIG leaders to discuss implementation of this resolution. RNAO has submitted a grant on the benefits of climate change mitigation. On December 16, 2015, RNAO made a written submission on the government's *Cap and Trade Program Design Options*. On April 6, 2016, Natalie Lapos, co-chair of ONEIG and Kim Jarvi, RNAO's senior economist, addressed the Standing Committee on General Government about the government's legislation on carbon pricing.

Ensuring that Ontario proceeds with an effective carbon pricing mechanism was also one of the priorities that RNAO took to the Legislature as part of our 16th *Queen's Park Day*. RNAO also profiled the importance of carbon pricing in its 2016 pre-budget consultation and budget response.

School-based public health nursing

Submitted by Cindy Baker-Barill and Yvette Laforet-Fliesser, on behalf of the Community Health Nurses' Initiatives Group (CHNIG)

THEREFORE BE IT RESOLVED that RNAO lobby the Ministry of Health and Long-Term Care (MOHLTC), the Ministry of Education (EDU), the Ministry of Children and Youth Services (MCYS) and others, to pilot the placement of school-based public health nurses working to their full scope of practice and to collect Ontario data on health and academic outcomes associated with this level of service delivery in pilot schools.

In December 2015, RNAO President-Elect, Carol Timmings delivered remarks at a MOHLTC announcement regarding a new strategy to strengthen Ontario's immunization program. This opportunity was leveraged to highlight the important role of public health nurses (PHN) in schools. RNAO also provided a written submission to HPRAC on RN prescribing and highlighted how independent RN prescribing enhances the role of PHNs in schools. Working in collaboration with the resolution-movers, a letter was sent to advocate for the role of the school-based public health nurses and to invite further discussion with policy-makers. To raise more awareness of this role, an article profiling a school-based PHN working to full scope is being planned for a future issue of *Registered Nurse Journal*.

Nurses liability protection (NLP)

Submitted by Tyler Mancuso, Allison Pettenuzzo, and Debbie Shubat

THEREFORE BE IT RESOLVED that RNAO review the \$10,000 cap limit for the Legal Assistance Program (LAP) and advocate for a review of the CNPS discretionary coverage limits and explore development of a single point of access for members in order to ensure that members have the required support mechanisms in the evolving health-care environment.

A review of the \$10,000 cap limit for the Legal Assistance Program was undertaken by the LAP committee, including an analysis of funding of cases over the previous four years. Based on the minimal number of cases, which have exceeded the funding cap, and the fact that the committee continues to have the discretion to consider requests for assistance, which exceed the maximum funding amount, the committee decided to uphold the current funding cap of \$10,000 per case. The committee will undertake a review of the funding cap every two to three years to ensure the program is providing adequate financial support to its members.

Regarding professional liability professional (PLP) coverage, RNAO did a comprehensive market assessment on PLP products and coverage and launched on November 1, 2015, an outstanding RNAO PLP program with a duty to defend (as opposed to a discretionary program) for RNAO members. Both LAP and PLP programs are now owned by RNAO.

Comprehensive sickle cell disease strategy

Submitted by Jacqueline Dover (ad hoc member, RNAO Peel chapter)

THEREFORE BE IT RESOLVED that RNAO call for the provincial and federal governments in collaboration with others to develop a comprehensive strategy for sickle cell disease.

In consultation with the mover of this resolution and others, RNAO developed an educational webinar to raise awareness and support clients and families living with sickle cell disease on March 9, 2016. The webinar presents sickle cell disease as a multi-system genetic disorder with a variety of clinical manifestations and strong psychosocial impact. The webinar describes the role of registered nurses and nurse practitioners in caring for clients and families living with this disease including best practices in nursing care, advocacy groups to connect with and resources for further reference. The webinar is archived on RNAO's website.

BYLAWS

Denise Wood, **Chair**
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Wendy Pearson, Board Representative
George Fieber, RNAO Member
Meredith Whitehead, RNAO Member
Susan Yates, Assembly Representative
Riek van den Berg, Parliamentarian
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Shelly Archibald, RNAO Member
Rebecca Harbridge, Board Representative
Paula Manuel, RNAO Member
Melanie McEwen, NSO Representative
Cheryl Yost, Member-at-large
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Marion Zych, Publisher, *Registered Nurse Journal* and Director of Communications
Kimberley Kearsey, Managing Editor, *Registered Nurse Journal*
Victoria Alarcon, Editorial Assistant
Daniel Punch, Communications Officer/Writer

FINANCE

Rhonda Crocker-Ellacott, **Chair**
Carol Timmings, President-Elect
Janet Hunt, LAP Chair
Claudette Holloway, Board Representative
Sandra Easson-Bruno, Assembly Representative
Oreoluwa Ayo-Olaniyan, NSO Representative
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Nancy Campbell, Director, Finance and Administration
Kumudhini Thavaraj, Administrative Assistant

GOVERNANCE

Carol Timmings, **Chair** (President-Elect)
Vanessa Burkoski, President
Marianne Cochrane, Board Representative
Beatriz Jackson, Board Representative
Angela Cooper Brathwaite, Board Representative
Pat Sevean, Board Representative
Doris Grinspun, Chief Executive Officer, ex-officio
Sarah Pendlebury, Board Affairs Coordinator

INTEREST GROUPS

Marianne Cochrane, **Chair**
Chair of each Provincial Interest Group, Associated Interest Group,
Pending Associated Interest Group, and
Affiliated Group (*or the Chair's designate*)
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Daniel W. Lau, Director, Membership and Services
Carrie Edwards, Membership & Services Coordinator

LEGAL ASSISTANCE PROGRAM (LAP)

Janet Hunt, **Chair**

Marianne Cochrane, Board Representative

Nathan Kelly, Board Representative

Stephanie Blaney, RNAO Member

Cathy Olsiak, Nurse Lawyer, non-voting

Francine Young, RNAO Member

Vanessa Burkoski, President, ex-officio

Doris Grinspun, Chief Executive Officer, ex-officio

Nancy Campbell, Director, Finance and Administration

Mara Haase, LAP Administrator

MEMBERSHIP RECRUITMENT AND RETENTION

Denise Wood, **Chair**

Nicholas Lutowicz, NSO Representative

Aric Rankin, Board Representative

Jennifer Flood, Board Representative

Marva McCalla, RNAO Member – co-chair Workplace Liaison Council

Paul-Andre Gauthier, RNAO Member

Catherine Walsh, RNAO Member

Krista MacMillan, RNAO Member

Vanessa Burkoski, President, ex-officio

Doris Grinspun, Chief Executive Officer, ex-officio

Daniel W. Lau, Director, Membership and Services

Patricia Hogg, Membership and Services Project Coordinator

NURSING EDUCATION

Elizabeth Edwards, **Chair** (2015-2017)

Karimah Alidina, RN General Member (*resigned October 2015*)

George Fieber, RN General Member

Akuah Frempong, NSO Chair

Priya Herne, PNEIG Co-Chair

Una Ferguson, RNAO Member representing SNIG

Mary Guise, RNAO Member representing PNEIG

Gail Orr, RNAO Member representing CAAT

Maureen Barry, RNAO member representing COUPN

Patricia Sevean, Board Representative

Zahra Ismail, RNAO Member representing NLN Acute

Vanessa Burkoski, President, ex-officio

Doris Grinspun, Chief Executive Officer, ex-officio

NURSING PRACTICE

Cheryl Yost, **Chair**

Leigh Baetz-Craft, Representing MCNIG

Megan Brady, NSO Representative

Marianne Cochrane, Board Representative

Jill King, Representing IPN

Ryan Miller, Representing GNAO (*resigned January 2015*)

Jan Mitchell, representing GNAO

Melissa Northwood, RNAO General Member

Hilda Swirsky, Representing DNIG

Vanessa Burkoski, President, ex-officio

Doris Grinspun, Chief Executive Officer, ex-officio

Anastasia Harripaul, Nursing Policy Analyst (*January 2015*)

Daniel Punch, Communications Officer/Writer

NURSING RESEARCH

Angela Cooper Brathwaite, **Chair**
Shelly Archibald, Active Practice Role/Community College
Veronique Boscart, Board Representative
Deborah Kane, Board Representative
Preet Kaur, Student Member
Helen Kelly, Representing NRIG
Michelle Spadoni, Nursing Research Community Representative #1
Orla Smith, Nursing Research Community Representative #2
Maria Timofeeva, Graduate Nursing Student
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Kim Jarvi, Senior Economist

POLICY ANALYSIS AND DEVELOPMENT

Nathan Kelly, **Chair**
Brenda Bailey, RNAO Member
Sarah Bastedo, NSO Representative
Shelly Archibald, RNAO Member
Magen Brady, RNAO Member
Ioana Gheorghiu, RNAO Member
Susan Munro, RNAO Member
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Shelley Martel, Nursing and Health Policy Coordinator

PROVINCIAL NOMINATIONS

Rhonda Seidman-Carlson, **Chair**
Victoria Pennick, RNAO Member
Gurjit Sangha, RNAO Member
George Fieber, RNAO Member
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Sarah Pendlebury, Board Affairs Coordinator

PROVINCIAL RESOLUTIONS

Jillian Chandler, **Chair**
Alison Middlebro', RNAO Member
Irene Molenaar, RNAO Member
Connie Wootten, RNAO Member
Riek van den Berg, Parliamentarian
Vanessa Burkoski, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Sarah Pendlebury, Board Affairs Coordinator

EXTERNAL REPRESENTATION

RNAO is represented on 52 committees, boards and working groups, locally, provincially, nationally and internationally

BYLAWS

The committee met to review recommendations from RNAO's board of directors to modernize the association's board structure. The committee agreed that the recommendations should go forward to the membership for consultation and were deferred to the governance committee to develop and execute a consultation plan.

I would like to thank the committee members for their participation in the business of the committee this year and RNAO home office staff for their support.

Denise Wood, RN, GNC(C)
Chair

EDITORIAL ADVISORY

The editorial advisory committee reviews the association's award-winning publication, *Registered Nurse Journal*, and is comprised of RNAO board members, general nursing members, a nursing student, as well as a journalist. The purpose of the committee is to provide feedback on each published issue by reflecting on the priorities and initiatives of the association. Each member offers a valid and distinct perspective based on their unique role. Working in collaboration with RNAO's editorial team, the committee members offer ideas for future issues and provide a much-needed perspective on the

present-day issues of the nursing profession. In 2015, the committee reviewed seven published issues of *Registered Nurse Journal*.

I would like to thank all committee members for their commitment and contributions during the past year as well as the dedicated editorial team at home office. It has been a pleasure to work with them as chair of this committee as I complete my term of office. I would also like to extend a heartfelt thanks to the many nurses who have contributed and shared their nursing experiences as RNAO members. Their stories continue to inspire and encourage the readership.

Marianne Cochrane, RN, MHSc(N)
Chair

FINANCE

General Fund

The general fund reported a surplus of \$50,977 for fiscal 2015 compared to a surplus of \$173,988 for fiscal 2014.

Revenue from regular membership increased 11 per cent whereas total revenue from all other categories was lower than last year. The higher regular member revenue is attributable to the professional liability benefit, now included with membership. Revenue from educational activities was comparable to last year. Low interest rates impact

investment income, which is generated from high-quality, fixed income investments. Optional CNA membership is now included in membership programs and services commencing in fiscal 2015. Operating expenses are closely monitored and net expenses were slightly lower in 2015 although occupancy costs rose due to direct utility costs incurred until a new tenant was secured. The general fund balance at year end was \$6.9 million, in line with one year's operating expenses.

Legal Assistance Program (LAP) Fund

The LAP fund reported a surplus of \$600,944 for fiscal 2015 compared to \$921,740 for fiscal 2014. Revenue from members was \$1.2 million in 2015 compared to \$1.3 million in 2014, in line with historical membership. Legal fees reimbursed to members outside of the retainer increased by \$98,914 due to the timing of certain files closing.

Fund Balances

The total surplus from all funds is \$18,363,580 as of October 31, 2015. Of this surplus, \$7 million is held in high quality investments, \$9.2 million is in the form of land and building and \$2.1 million in other net assets.

At year end, KPMG, the association's external auditors, presented their unqualified opinion to the board and the association is satisfied the financial statements adequately

disclose the scope of activities of the association. I would like to thank all finance committee members for their work and home office staff for their expert advice and support.

*Rhonda Crocker-Ellacott, HBScN, MA, Ed.D
Chair*

GOVERNANCE

At the direction of the board of directors, the governance committee established a consultation process to seek the views of members for modernizing the board structure. To ensure democracy and transparency on this important fundamental corporate change, 10 consultation sessions were held by webinar between July and November, 2015. Feedback was gathered from members to shape the proposed changes, and the board developed three options on board structure to bring forward as part of *one member, one vote*. Other governance items that were consulted on included length of term on the board of directors and the process for election of representatives of interest group chair. These were approved by the board of directors and communicated to members during the September 2015 and February 2016 assembly meetings, and through *In the Loop* and *Registered Nurse*

Journal. Any change in the structure of the board requires amendments to the RNAO bylaws, which must be approved by members in 2017, through the *one member, one vote* process.

I would like to thank the committee members for their participation in the business of the committee this year, the board for its valuable stewardship, and RNAO staff for their tremendous support during this process.

*Carol Timmings, RN, BScN, Med (Admin)
Chair*

INTEREST GROUPS

This committee met in September 2015 and February 2016. The Staff Nurse Interest Group (SNIG) and Gerontological Nurses Association Ontario (GNAO) presented at the September meeting and in February, the Pediatric Nurses Interest Group (PedNIG) gave a presentation. Of particular interest was the focus on mentorship strategies, which helps with executive succession planning. The profiling of individual interest groups during our meetings was well received.

Seven interest groups participated in the second Interest Group Open House held in November 2015 by the

nursing student community at the University of Ontario Institute of Technology – Durham College Collaborative BScN program. This event was sponsored, in part, by the local Durham/ Northumberland chapter of RNAO. It allowed interest groups to showcase their specialty and interact one on one with all levels of the nursing student body.

It has been a privilege to represent all interest groups at the RNAO board over my two year term of office. I am confident that the incoming board IG representative will continue to represent each interest group to the best of their ability. Thank you to the chairs for their past support, their commitment to their individual interest groups, and to the nursing profession overall.

*Marianne Cochrane, RN, MHSc(N)
Chair*

LEGAL ASSISTANCE PROGRAM (LAP)

Since its inception, the Legal Assistance Program (LAP) has supported registered nurses and nurse practitioners in a variety of professional and employment matters. Terminations from employment, including wrongful and constructive dismissals, other employment matters, as well as complaints to the College of Nurses of Ontario,

continue to make up the majority of legal cases supported by LAP. The program also provides access to employment relations counseling, as well as educational presentations and articles in *Registered Nurse Journal* on legal issues relevant to nursing practice, such as documentation, privacy and confidentiality, and working with unregulated care providers.

In 2015, about 21,000 RNAO members subscribed to LAP. The committee monitors trends to inform and make recommendations to the board. Committee representatives are always pleased to speak on this or other matters of interest to chapters, regions without a chapter, or interest groups, and welcome feedback about trends observed in the profession. I would like to thank committee members for their work and home office staff for their support and expert advice.

Janet Hunt, RN, MHSc(N)
Chair

MEMBERSHIP RECRUITMENT AND RETENTION

This committee is charged with awards selection. This past year we had the honour of selecting 17 RNAO members for nursing recognition awards, some of whom you will meet during the Annual General Meeting in May. Reviewing the best in nursing - across sectors, across geography, and at all career

stages - is challenging and awe-inspiring.

Thank you to all the committee members for their energy and time spent in committee work to support our profession.

Denise Wood, RN, GNC(C)
Chair

NURSING EDUCATION

Committee membership encompasses representatives from both the academic and clinical practice environments as well as representatives from the Council of Ontario University Programs in Nursing (COUPN) and Colleges of Applied Arts and Technology (CAATS). During the past year, the committee identified a number of issues and concerns that have relevance to both academic and clinical practice educators.

Developments related to implementation of the National Council of Licensure Examination (NCLEX) as the new registration exam in Ontario was the most pressing issue and one that the committee continues to monitor. Academic and clinical practice educators identified concerns about the new examination that ranged from the testing environment to supporting candidates' preparation and the consequence of failure for new graduates in their first jobs.

The committee has turned its attention to other issues including student poverty and financial support for continuing educational opportunities during a time of severe budget constraint. Another important concern is the declining availability of clinical practice placements as hospital beds are reduced and community agencies face budget restrictions. RN replacement has had a significant impact on the availability of suitable clinical preceptors for pre-grad placements, which is another issue that the committee is beginning to address. Finally, clinical support for new graduates has been identified as an area of concern due to budget cuts that often affect clinical educator positions, especially in the hospital sector.

With these current challenges in nursing education, both academic and clinically-based, the committee is looking forward to examining, monitoring, and making recommendations that support excellence in this domain. I would like to thank committee members for their diligent efforts and home office staff who supported us.

Elizabeth Edwards, RN, BScN, MSN
Chair

NURSING PRACTICE

The committee recruited three interest groups to develop practice profiles for the *Careers in Nursing*

website. These include the Maternal Child Nurses Interest Group (MCNIG), the Pediatric Nurses Interest Group (PedNIG) and the Ontario Campus Health Nursing Association (OCHNA). A total of 11 career profiles are now available on the website.

The committee transformed the online tool to communicate practice issues as an interest group and chapter president activity to be implemented in the fall. The committee continues to engage with RNs, NPs, and nursing students to stimulate membership, promote the value of belonging to RNAO, advancing the role and image of nurses as well as speaking out on emerging issues.

Thank you to the committee members and staff for their hard work and support over the past year.

Cheryl Yost, RN, BScN, MEd
Chair

NURSING RESEARCH

Over the past year, the committee collaborated with the Nursing Research Interest Group (NRIG) in providing a webinar entitled *Research Internships: Building Research Knowledge and skills in Clinical Staff*. The presenters were Dr. Katherine McGilton, RN, PhD, Senior Scientist at Toronto Rehab Institute and Megan Blodgett, BScN, Clinical Nurse Intern.

The committee also delivered a webcast entitled *Successful Grant Writing Across Careers: Tips from a Seasoned Researcher*, which was presented by Dr. Souraya Sidani, PhD, CIHR Canada Research Chair and Professor at Ryerson University.

The committee has generated a list of topics for future presentations, which was shared with executive members of NRIG. The topics include different research roles, interdisciplinary partnerships in research, formulating research questions and research agendas in clinical settings. Members of the committee are also collaborating with NRIG to facilitate implementation of a resolution passed at last year's annual general meeting on funding sources for novice nurse researchers. We also have generated a list of funding agencies/organizations and strategies to support novice researchers in gaining funding and expertise in conducting research.

These efforts would not be possible without the hard work and commitment of the committee members and RNAO staff support. Thank you.

Dr. Angela Cooper Brathwaite, RN, PhD
Chair

POLICY ANALYSIS AND DEVELOPMENT

The committee has identified an integral opportunity to connect with nursing students as the future of the profession and our professional association. To that end, the committee produced a presentation template targeted to nursing students, highlighting the value of membership in RNAO from a policy and political action perspective. The template translates RNAO's policy achievements in a way that empowers and mobilizes students to embrace their professional association and stimulate membership and involvement. It has been prepared as a resource for committee members, Nursing Students of Ontario (NSO) and others to use during orientation sessions and other opportunities that engage students. Recognizing opportunities to support RNAO member development and growth, the committee has also begun planning efforts to deliver a workshop that uses RNAO's political action toolkit to build/refine knowledge and skills regarding policy and political action. Planning continues with an aim of delivering the session later in the year.

I would like to thank committee members and staff for their participation over the past year.

Nathan Kelley, RN, BScN, MSc
Chair

PROVINCIAL RESOLUTIONS

This committee reviewed 11 member resolutions received by the deadline of 5 p.m. on January 8, 2016.

After careful consideration, the committee decided to move forward 10 of the resolutions to the 91st Annual General Meeting. One resolution was not moved forward because it dealt with a matter on which action had already been taken by the association.

Members are reminded that resolutions coming forward from a member of the association as an additional new business item prior to the commencement of business at the Annual General

Meeting will not be accepted. This meets the stipulations in RNAO Policy 6.07(5). Members are encouraged to meet the deadline for submission of resolutions to the AGM. The board of directors has the right to submit a resolution at any time up to the date of the AGM.

I would like to thank RNAO's members who developed and submitted important resolutions. I also would like to thank my fellow committee members for their dedication and thoughtful consideration of this year's resolutions.

*Jillian Chandler, RN
Chair*

Registered
Nurses'
Association
of Ontario

FINANCIAL
STATEMENTS

The year ended
October 31, 2015

MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all other information contained in this annual report are the responsibility of the management of the Registered Nurses' Association of Ontario (the "Association"). The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and have been approved by the Board of Directors.


Preparation of financial information is an integral part of management's broader responsibilities for the ongoing operations of the Association, which includes adherence by all employees to the Association's code of conduct. Management maintains a system of internal accounting controls to provide reasonable assurance that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial information. Such information also includes data based on management's best estimates and judgments.

The Finance Committee reviews the audited financial statements and recommends them to the Board of Directors for approval. In addition, the Finance Committee meets periodically with financial officers of the Association and the external auditors, and reports to the Board of Directors thereon. The Finance Committee also reviews the annual report in its entirety.

The accompanying financial statements have been audited by the auditors who are engaged by the Board of Directors on the recommendation of the Finance Committee and whose appointment was ratified at the annual meeting of members. The auditors have access to the Finance Committee, without management present, to discuss the results of their work.



Dr. Vanessa Burkoski, RN, BScN, MScN, DHA
President



Dr. Doris Grinspun, RN, MSN, PhD, LLD(hon), O.ONT
Chief Executive Officer



KPMG LLP
Yonge Corporate Centre
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INDEPENDENT AUDITORS' REPORT

To the Members of Registered Nurses' Association of Ontario

We have audited the accompanying financial statements of Registered Nurses' Association of Ontario, which comprise the statement of financial position as at October 31, 2015, the statements of operations, changes in fund balances and cash flows for the year then ended, and notes, comprising 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 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.

Auditors' 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 our 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, we consider 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 Registered Nurses' Association of Ontario as at October 31, 2015, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Chartered Professional Accountants, Licensed Public Accountants

February 27, 2016
Toronto, Canada

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Financial Position

October 31, 2015, with comparative information for 2014

2015	General Fund	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Assets						
Current assets:						
Cash	\$ 3,639,310	\$ 22,440	\$ 88,120	\$ 1,572	\$ 288,708	\$ 4,040,150
Accounts receivable and accrued interest	670,448	5,359	8,925	8,688	20,837	714,257
Due from MOHLTC (note 7)	—	—	—	—	2,848,813	2,848,813
Due from Special Projects fund	2,011,434	—	—	—	(2,011,434)	—
Prepaid expenses	257,040	—	—	—	17,517	274,557
Short-term investments (note 2)	—	188,601	700,000	252,617	—	1,141,218
	6,578,232	216,400	797,045	262,877	1,164,441	9,018,995
Investments (note 2)	504,671	411,703	4,232,796	776,609	—	5,925,779
Loans receivable	—	55,351	—	—	—	55,351
Loan receivable from General Fund (note 3)	(1,500,000)	—	1,500,000	—	—	—
Capital assets (note 4)	115,720	—	—	—	—	115,720
Asset held for sale (note 4)	7,083,821	—	2,147,462	—	—	9,231,283
	\$ 12,782,444	\$ 683,454	\$ 8,677,303	\$ 1,039,486	\$ 1,164,441	\$ 24,347,128
Liabilities and Fund Balances						
Current liabilities:						
Accounts payable and accrued liabilities (note 5)	\$ 1,510,159	\$ —	\$ 98,736	\$ —	\$ 184,753	\$ 1,793,648
Due to MOHLTC (note 7)	—	—	—	—	335,641	335,641
Due to Legal Assistance Fund	1,647,558	—	(1,647,558)	—	—	—
Deferred revenue (note 6)	2,732,632	—	477,580	—	—	3,210,212
Deferred revenue - grants (note 7)	—	—	—	—	644,047	644,047
	5,890,349	—	(1,071,242)	—	1,164,441	5,983,548
Fund balances (note 8)	6,892,095	683,454	9,748,545	1,039,486	—	18,363,580
Commitments (note 9)						
Subsequent events (note 7)						
	\$ 12,782,444	\$ 683,454	\$ 8,677,303	\$ 1,039,486	\$ 1,164,441	\$ 24,347,128

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Financial Position (continued)

October 31, 2015, with comparative information for 2014

	General Fund	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
2014						
Assets						
Current assets:						
Cash	\$ 4,485,186	\$ 18,986	\$ 147,166	\$ 14,161	\$ 1,064,864	\$ 5,730,363
Accounts receivable and accrued interest	341,729	5,359	11,540	9,074	22,340	390,042
Due from MOHLTC (note 7)	—	—	—	—	514,958	514,958
Prepaid expenses	157,913	—	—	—	5,331	163,244
Short-term investments (note 2)	200,000	—	920,000	109,789	—	1,229,789
	5,184,828	24,345	1,078,706	133,024	1,607,493	8,028,396
Investments (note 2)	784,661	585,932	4,432,066	892,095	—	6,694,754
Loans receivable	—	58,586	—	—	—	58,586
Loan receivable from General Fund (note 3)	(1,500,000)	—	1,500,000	—	—	—
Capital assets (note 4)	7,346,611	—	2,110,812	—	—	9,457,423
	\$ 11,816,100	\$ 668,863	\$ 9,121,584	\$ 1,025,119	\$ 1,607,493	\$ 24,239,159
Liabilities and Fund Balances						
Current liabilities:						
Accounts payable and accrued liabilities (note 5)	\$ 1,973,126	\$ —	\$ 62,623	\$ —	\$ 38,467	\$ 2,074,216
Due to MOHLTC (note 7)	—	—	—	—	118,897	118,897
Due to Legal Assistance Fund	570,353	—	(570,353)	—	—	—
Deferred revenue (note 6)	2,431,503	—	481,713	—	—	2,913,216
Deferred revenue - grants (note 7)	—	—	—	—	1,450,129	1,450,129
	4,974,982	—	(26,017)	—	1,607,493	6,556,458
Fund balances (note 8)	6,841,118	668,863	9,147,601	1,025,119	—	17,682,701
Commitments (note 9)	—	—	—	—	—	—
Subsequent events (note 7)	—	—	—	—	—	—
	\$ 11,816,100	\$ 668,863	\$ 9,121,584	\$ 1,025,119	\$ 1,607,493	\$ 24,239,159

See accompanying notes to financial statements.

On behalf of the Board:



Dr. Vanessa Burkoski, RN, BScN, MScN, DHA, President



Dr. Doris Grinspun, RN, MSN, PhD, LLD(hon), O.ONT, Chief Executive Officer

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Operations

Year ended October 31, 2015, with comparative information for 2014

2015	General Fund	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Revenue:						
Memberships	\$ 5,656,410	\$ —	\$ 1,181,875	\$ —	\$ —	\$ 6,838,285
iaBPG Centre (note 7)	921,068	—	—	—	—	921,068
Investment and other	419,794	14,875	113,008	27,028	—	574,705
Membership programs and services	644,494	—	—	—	—	644,494
Grants (note 7)	—	—	—	—	10,311,058	10,311,058
	7,641,766	14,875	1,294,883	27,028	10,311,058	19,289,610
Expenses:						
Staff costs	3,298,529	—	157,000	—	—	3,455,529
Membership programs and services	2,193,002	—	—	12,500	—	2,205,502
iaBPG Centre (note 7)	520,926	—	—	—	—	520,926
Occupancy and administration costs	698,869	284	244,459	161	—	943,773
Executive	281,023	—	—	—	—	281,023
Policy	174,667	—	—	—	—	174,667
Information management and technology	41,259	—	—	—	—	41,259
Professional fees	130,361	—	292,480	—	—	422,841
Nursing education and other initiatives (note 7)	—	—	—	—	10,311,058	10,311,058
	7,338,636	284	693,939	12,661	10,311,058	18,356,578
Excess of revenue over expenses before amortization	303,130	14,591	600,944	14,367	—	933,032
Amortization	252,153	—	—	—	—	252,153
Excess of revenue over expenses	\$ 50,977	\$ 14,591	\$ 600,944	\$ 14,367	\$ —	\$ 680,879

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Operations (continued)

Year ended October 31, 2015, with comparative information for 2014

2014	General Fund	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Revenue:						
Memberships	\$ 6,874,857	\$ —	\$ 1,297,717	\$ —	\$ —	\$ 8,172,574
iaBPG Centre (note 7)	905,617	—	—	—	—	905,617
Investment and other	539,088	25,841	159,096	27,014	—	751,039
Membership programs and services	112,201	—	—	—	—	112,201
Grants (note 7)	—	—	—	—	13,521,379	13,521,379
	8,431,763	25,841	1,456,813	27,014	13,521,379	23,462,810
Expenses:						
Staff costs	3,118,086	—	157,000	—	—	3,275,086
Membership programs and services	3,432,682	—	—	25,000	—	3,457,682
iaBPG Centre (note 7)	455,182	—	—	—	—	455,182
Occupancy and administration costs	481,586	232	184,507	45	—	666,370
Executive	224,668	—	—	—	—	224,668
Policy	124,158	—	—	—	—	124,158
Information management and technology	53,211	—	—	—	—	53,211
Professional fees	118,670	—	193,566	—	—	312,236
Nursing education and other initiatives (note 7)	—	—	—	—	13,521,379	13,521,379
	8,008,243	232	535,073	25,045	13,521,379	22,089,972
Excess of revenue over expenses before amortization	423,520	25,609	921,740	1,969	—	1,372,838
Amortization	249,532	—	—	—	—	249,532
Excess of revenue over expenses	\$ 173,988	\$ 25,609	\$ 921,740	\$ 1,969	\$ —	\$ 1,123,306

See accompanying notes to financial statements.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Changes in Fund Balances

Year ended October 31, 2015, with comparative information for 2014

2015	General Fund (note 8)	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Fund balances, beginning of year	\$ 6,841,118	\$ 668,863	\$ 9,147,601	\$ 1,025,119	\$ –	\$ 17,682,701
Excess of revenue over expenses	50,977	14,591	600,944	14,367	–	680,879
Fund balances, end of year	\$ 6,892,095	\$ 683,454	\$ 9,748,545	\$ 1,039,486	\$ –	\$ 18,363,580

2014	General Fund (note 8)	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Fund balances, beginning of year	\$ 6,667,130	\$ 643,254	\$ 8,225,861	\$ 1,023,150	\$ –	\$ 16,559,395
Excess of revenue over expenses	173,988	25,609	921,740	1,969	–	1,123,306
Fund balances, end of year	\$ 6,841,118	\$ 668,863	\$ 9,147,601	\$ 1,025,119	\$ –	\$ 17,682,701

See accompanying notes to financial statements.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Cash Flows

Year ended October 31, 2015, with comparative information for 2014

2015	General Fund	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Excess of revenue over expenses	\$ 50,977	\$ 14,591	\$ 600,944	\$ 14,367	\$ —	\$ 680,879
Operating activities:						
Items not involving cash:						
Amortization	252,153	—	—	—	—	252,153
Unrealized losses (gains) on investments	(6,344)	—	2,302	—	—	(4,042)
Change in non-cash operating working capital:						
Decrease (increase) in accounts receivable and accrued interest	(328,719)	—	2,615	386	1,503	(324,215)
Increase in due from Special Projects Fund/ increase in due to General Fund	(2,011,434)	—	—	—	2,011,434	—
Decrease in prepaid expenses	(99,127)	—	—	—	(12,186)	(111,313)
Decrease in loans receivable	—	3,235	—	—	—	3,235
Increase in accounts payable and accrued liabilities	(462,968)	—	36,113	—	146,286	(280,569)
Increase in due to Legal Assistance Fund/ increase in due from General Fund	1,077,205	—	(1,077,205)	—	—	—
Decrease (increase) in deferred revenue	301,129	—	(4,133)	—	—	296,996
Decrease deferred revenue - grants	—	—	—	—	(806,082)	(806,082)
Increase in due from MOHLTC	—	—	—	—	(2,333,855)	(2,333,855)
Increase in due to MOHLTC	—	—	—	—	216,744	216,744
Net cash generated from (used in) operating activities	(1,278,105)	3,235	(1,040,308)	386	(776,156)	(3,090,948)
Investing activities:						
Purchase of capital assets	(105,083)	—	(36,650)	—	—	(141,733)
Increase (decrease) in cost of investments	486,334	(14,372)	416,968	(27,342)	—	861,588
Net cash from (used in) investing activities	381,251	(14,372)	380,318	(27,342)	—	719,855
Change in cash	(845,877)	3,454	(59,046)	(12,589)	(776,156)	(1,690,214)
Cash, beginning of year	4,485,187	18,986	147,166	14,161	1,064,864	5,730,364
Cash, end of year	\$ 3,639,310	\$ 22,440	\$ 88,120	\$ 1,572	\$ 288,708	\$ 4,040,150

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Cash Flows (continued)

Year ended October 31, 2015, with comparative information for 2014

2014	General Fund	Permanent Education Fund	Legal Assistance Fund	PhD Fellowships Fund	Special Projects	Total
Excess of revenue over expenses	\$ 173,988	\$ 25,609	\$ 921,740	\$ 1,969	\$ –	\$ 1,123,306
Operating activities:						
Items not involving cash:						
Amortization	249,532	–	–	–	–	249,532
Unrealized gains on investments	(8,808)	(11,365)	(39,998)	–	–	(60,171)
Change in non-cash operating working capital:						
Decrease (increase) in accounts receivable and accrued interest	(109,852)	933	(1,695)	–	579,117	468,503
Decrease (increase) in prepaid expenses	108,127	–	–	–	(2,958)	105,169
Decrease in loans receivable	–	3,277	–	–	–	3,277
Increase (decrease) in accounts payable and accrued liabilities	430,973	–	(6,519)	–	(190,620)	233,834
Increase in due to MOHLTC	–	–	–	–	118,897	118,897
Decrease in deferred revenue	(223,920)	–	(16,376)	–	–	(240,296)
Decrease in deferred revenue - grants	–	–	–	–	(1,093,472)	(1,093,472)
Decrease in due to Legal Assistance Fund/ decrease in due from General Fund	(3,069)	–	3,069	–	–	–
Net cash generated from (used in) operating activities	442,983	(7,155)	(61,519)	–	(589,036)	(214,727)
Investing activities:						
Purchase of capital assets	(40,922)	–	–	–	–	(40,922)
Increase in cost of investments	(26,472)	(14,971)	(816,729)	(14,466)	–	(872,638)
Net cash used in investing activities	(67,394)	(14,971)	(816,729)	(14,466)	–	(913,560)
Change in cash	549,577	3,483	43,492	(12,497)	(589,036)	(4,981)
Cash, beginning of year	3,935,609	15,503	103,674	26,658	1,653,900	5,735,344
Cash, end of year	\$ 4,485,186	\$ 18,986	\$ 147,166	\$ 14,161	\$ 1,064,864	\$ 5,730,363

See accompanying notes to financial statements.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements

Year ended October 31, 2015

The Registered Nurses' Association of Ontario (the "Association") is an independent, voluntary, professional association of registered nurses in Ontario, interested in providing a strong, credible voice to lead the nursing profession to influence and promote healthy public policy and promoting the full participation of all nurses in shaping and delivering health care services now and in the future.

The Association, in conjunction with the Ministry of Health and Long-Term Care ("MOHLTC"), administers a Nursing Education Initiative ("NEI") to fund education and training grants to eligible nurses and to encourage the development of training programs for nurses so that nurses' knowledge and skills will be increased to enhance the quality of care and services provided to patients (note 7).

The Association is classified as a non-profit organization under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

1. Significant accounting policies:

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

The Association follows the deferral method of accounting for contributions in conjunction with fund accounting.

(a) Fund accounting:

Revenue and expenses relating to program delivery and administrative activities are reported in the General Fund.

Revenue and expenses relating to the activities of providing financial support, by way of loans to members continuing their nursing studies, are reported in the Permanent Education Fund. At October 31, 2015, there were 39 loans outstanding (2014 - 39).

Revenue and expenses relating to the activities of providing financial assistance (to a maximum \$10,000 per file) to eligible members for access to legal counsel concerning professional discipline and employment-related issues are reported in the Legal Assistance Fund.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

1. Significant accounting policies (continued):

Revenue and expenses relating to the activities of providing annual doctoral fellowship grants to eligible candidates are reported in the PhD Fellowships Fund.

Revenue and expenses relating to the activities of programs under NEI are reported in the Special Projects fund.

(b) Revenue recognition:

Membership fees relating to the current membership year are recorded as revenue in the accounts of the Association upon receipt. Membership fees received that correspond to the upcoming membership year are accounted for as deferred revenue as at October 31 each year and recognized as revenue in the following year.

Fees received for programs provided by the International Affairs and Best Practice Guidelines Centre ("iaBPG Centre") and other conferences and workshops are recorded as deferred revenue and recognized as revenue in the year the related expenses are incurred.

Grants received from MOHLTC for programs under NEI are recognized as revenue in the year in which the related expenses are incurred. Investment income related to NEI funding belongs to MOHLTC and is reported as a liability owing to MOHLTC when it is earned.

Revenue generated from the RN Journal, membership programs, sales of iaBPG Centre program materials and other revenue, consisting of administration and project management fees, are recorded as revenue when they are earned.

Investment income consists of dividends and interest income and realized and unrealized investment gains and losses and are recognized as revenue of the appropriate fund when earned in the statement of operations.

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

1. Significant accounting policies (continued):

(c) Capital assets:

Capital assets are recorded in the General Fund and legal assistance fund at cost. When a capital asset no longer contributes to the Association's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized on a straight-line basis over the estimated useful lives of the assets as follows:

Building	25 years
Office furniture and equipment	10 years
Computer hardware	5 years
Computer software	2 years

(d) Contributed services:

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

(e) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions 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 revenue and expenses during the year. Actual results could differ from those estimates.

(f) Allocation of expenses:

The Association receives grant funding for several programs (note 7). The Association identifies the related general support expenses to be charged to each program. Staffing is allocated to the program based on hours for personnel and estimated usage for premises and other expenses. This basis is applied consistently each year.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

1. Significant accounting policies (continued):

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at amortized cost, unless management has elected to carry the instruments at fair value. The Association has elected to carry mutual funds at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

2. Investments:

	2015	2014
General Fund:		
Fixed income investments	\$ 349,270	\$ 843,832
Mutual funds	155,401	140,829
	<u>504,671</u>	<u>984,661</u>
Permanent Education Fund:		
Fixed income investments	476,471	462,025
Mutual funds	123,833	123,907
	<u>600,304</u>	<u>585,932</u>
Legal Assistance Fund:		
Fixed income investments	4,473,543	4,880,317
Mutual funds	459,253	471,749
	<u>4,932,796</u>	<u>5,352,066</u>
PhD Fellowships Fund:		
Fixed income investments	1,029,226	1,001,884
	<u>\$ 7,066,997</u>	<u>\$ 7,924,543</u>

Fixed income investments consist of bonds and term deposits bearing interest from 2.10% to 3.27% (2014 - 2.30% to 3.50%) per annum, with maturity dates ranging from 2016 to 2020.

3. Loan receivable from General Fund/payable to Legal Assistance Fund:

In 2005, the Board of Directors approved the transfer of \$1,500,000 from the Legal Assistance Fund to the General Fund by way of a loan to finance the purchase of land and building located at 154/158 Pearl Street, Toronto, Ontario. The loan is non-interest bearing with no specific terms of repayment.

The Board of Directors approved the Legal Assistance Fund as an investor in the Pearl Street property. The Legal Assistance Fund is entitled to its proportionate share of any future capital gains from the sale of the property.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

4. Capital assets:

2015	Cost	Accumulated amortization	Net book value
Office furniture and equipment	\$ 556,510	\$ 489,064	\$ 67,446
Computer hardware	237,475	189,201	48,274
Computer software	174,271	174,271	—
	\$ 968,256	\$ 852,536	\$ 115,720

2014	Cost	Accumulated amortization	Net book value
Land:			
General Fund	\$ 4,385,263	\$ —	\$ 4,385,263
Legal Assistance Fund	2,110,812	—	2,110,812
Building	4,475,789	1,634,849	2,840,940
Office furniture and equipment	510,446	433,413	77,033
Computer hardware	215,106	171,731	43,375
Computer software	174,271	174,271	—
	\$ 11,871,687	\$ 2,414,264	\$ 9,457,423

During 2011, the Association purchased a parcel of land. The land purchase was split evenly between the General Fund and the Legal Assistance Fund for a total purchase price of \$4,221,624. In 2015, management approved to put the land and building owned by the Association on sale and, as a result, the entire asset has been reclassified as asset held for sale on the statement of financial position.

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$434,755 (2014 - \$421,419), which includes amounts payable for harmonized sales tax and payroll-related taxes.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

6. Deferred revenue:

The Association's deferred revenue consists of the following:

	2015	2014
Membership fees received for the upcoming membership year	\$ 3,209,432	\$ 2,882,494
Deposits received for upcoming conferences	780	30,722
	<u>\$ 3,210,212</u>	<u>\$ 2,913,216</u>

7. Special Projects:

The Association received monies from MOHLTC to fund various programs related to nursing practice and education and patient care. The monies are advanced in accordance with agreements between the Association and the funding agencies.

The Association signed an agreement with MOHLTC for the period from April 1, 2012 to March 31, 2015. Subsequent to year-end, the agreement for the period from April 1, 2015 to March 31, 2020, in relation to Clinical Best Practice Guidelines, Healthy Work Environment Best Practice Guidelines, Advanced Clinical Practice Fellowships, Recruitment and Retention, Nursing Education Grants, Nursing Quality Indicators for Reporting and Evaluation ("NQuIRE") and Best Practice Spotlight Organizations Support was renewed. In the event of termination of the agreement, MOHLTC has agreed to the provision of funds reasonably necessary to wind down the programs, notwithstanding that pursuant to the provisions of the Financial Administration Act (Ontario), if the Province of Ontario (the "Province") does not receive the necessary appropriation from the Ontario Legislature, the Province shall not be obligated to make any additional payments exceeding the remaining funds under the control of the Association. Similar wind-down provisions are included in annual agreements for other programs related to nursing practice and education and patient care. Management believes that MOHLTC is fully committed to these projects.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

7. Special Projects (continued):

The following is a summary of expenditures incurred on MOHLTC programs:

	2015	2014
Education Grants	\$ 3,153,017	\$ 5,467,058
Best Practice Guidelines - Clinical	1,865,263	2,127,564
Long-Term Care Best Practice Co-ordinators RNs	1,688,031	666,113
Advanced Clinical Practice Fellowships	312,095	524,718
Smoking Cessation	378,528	613,427
Best Practice Guidelines - Healthy Work Environment	395,946	376,275
Recruitment and Retention	491,947	400,859
Nursing Retention Fund	118,962	127,637
Long-Term Care Best Practice Co-ordinators Administration	499,079	1,476,251
Methadone Maintenance and Addictions Treatment	318,284	456,513
NQuIRE	510,351	147,681
Ontario MD	40,893	219,273
Elder Abuse Awareness Initiative	146,921	234,794
Primary Care Toolkit	—	91,306
Youth Mental Health and Addictions Champions	87,750	194,290
eHealth	—	397,620
Best Practice Spotlight Organizations	147,907	—
Pre Post Natal SC	156,084	—
	\$ 10,311,058	\$ 13,521,379

The above-noted MOHLTC program expenditures include the following amounts paid to the Association's General Fund: (i) \$518,259 (2014 - \$381,626) for estimated staff costs related to non-MOHLTC fund employees who work on MOHLTC programs during the year; (ii) \$147,875 (2014 - \$155,374) for the MOHLTC program's estimated share of office administration and overhead costs, such as office supplies, telephone and utilities; and (iii) \$90,000 (2014 - \$90,000) management fee. These costs are set forth in the agreements with MOHLTC and represent General Fund cost recoveries. As such, they are netted against the underlying General Fund expense.

Also included in the above-noted MOHLTC fund expenditures are registration and other fees totaling \$158,796 (2014 - \$112,195) paid to the Association's iaBPG Centre for providing MOHLTC-funded programs and services. These amounts are recorded as revenue of the iaBPG Centre in the General Fund and are supported by the Association staffing costs totalling \$81,111 (2014 - \$75,750).

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

7. Special Projects (continued):

Due to the timing differences in year ends between the Association (October 31) and MOHLTC (March 31) and in the receipt of funding from MOHLTC and the related program expenditures, there is often unspent funding on hand at October 31. Any unspent funding on hand is shown as deferred revenue - MOHLTC. Subsequent to year end, the Association has incurred expenditures out of this balance to deliver services in accordance with the annual agreements with MOHLTC.

The deferred revenue - grants is summarized as follows:

	2015	2014
Balance, beginning of year	\$ 1,450,129	\$ 1,513,685
Funding received or receivable	9,500,564	13,452,733
Interest earned on funds	4,413	5,090
Expenses incurred	(10,311,058)	(13,521,379)
Balance, end of year	\$ 644,048	\$ 1,450,129

Included in the balance of unspent funding due to MOHLTC as at October 31, 2015 is \$151,837 (2014 - \$153,259) in accumulated interest income earned on funding received from MOHLTC.

8. Changes in General Fund balance:

	Invested in capital assets	Unrestricted	Best practice guideline sales	Total
Balance, October 31, 2014	\$ 7,346,611	\$ (667,171)	\$ 161,678	\$ 6,841,118
Excess (deficiency) of revenue over expenses	(252,153)	279,726	23,404	50,977
Net investment in capital assets	105,083	(105,083)	—	—
Total excess (deficiency) of revenue over expenses	(147,070)	174,643	23,404	50,977
Balance, October 31, 2015	\$ 7,199,541	\$ (492,528)	\$ 185,082	\$ 6,892,095

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

9. Commitments:

The Association has entered into operating leases for certain office equipment, which require the following minimum annual lease payments:

2016	\$ 60,976
2017	33,605
2018	7,114

10. Financial risks and concentration of credit risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. The Association prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Additionally, the Association believes it is not exposed to significant liquidity risk as all investments are held in instruments that are highly liquid and can be disposed of to settle commitments.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations, resulting in a financial loss. The Association is exposed to credit risk with respect to the accounts receivable. The Association assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

(c) Interest rate risk:

The Association is exposed to interest rate risk on its fixed interest rate financial instruments. Further details about the fixed rate investments are included in note 2.

There has been no change to the risk exposures from 2014.

REGISTERED NURSES' ASSOCIATION OF ONTARIO

Notes to Financial Statements (continued)

Year ended October 31, 2015

11. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

BOARD OF DIRECTORS

Vanessa Burkoski	President
Carol Timmings	President-Elect
Doris Grinspun	Chief Executive Officer

REGIONAL REPRESENTATIVES

Deborah Kane	Region 1 Representative
Janet Hunt	Region 2 Representative
Aric Rankin	Region 3 Representative
Veronique Boscart	Region 4 Representative
Rebecca Harbridge	Region 5 Representative
Hilda Swirsky	Region 6 Representative
Claudette Holloway	Region 7 Representative
Beatriz (Betsy) Jackson	Region 8 Representative
Denise Wood	Region 9 Representative
Wendy Pearson	Region 10 Representative
Jennifer Flood	Region 11 Representative
Patricia Sevean	Region 12 Representative

MEMBERS-AT-LARGE

Rhonda Crocker Ellacott	MAL Nursing Administration
Elizabeth Edwards	MAL Nursing Education
Cheryl Yost	MAL Nursing Practice
Angela Cooper Brathwaite	MAL Nursing Research
Nathan Kelly	MAL Socio-Political Affairs

INTEREST GROUPS REPRESENTATIVE

Marianne Cochrane

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