RNAO’s Mission

We are the professional body representing registered nurses, nurse practitioners and nursing students in Ontario. We advocate for healthy public policy, promote excellence in nursing practice, and empower nurses to actively influence and shape decisions that affect the profession and the public they serve.

RNAO’s Values

We believe health is a resource for everyday living and that health care is a universal human right. We respect human dignity and are committed to diversity, inclusivity, equity, social justice, and democracy. We believe the leadership of every nurse advances individual and collective health.
Message from RNAO’s President and Chief Executive Officer

The theme for this year’s annual general meeting (AGM) is values, evidence and courage. It captures who we are: a values-based professional nursing association that uses evidence and the courage of its convictions to influence positive change for our profession, the health system and the communities in which we live, work, and play.

Nurses represent the largest workforce in our health system. Registered nurses (RN) and nurse practitioners (NP) work in all sectors, in all specialties and in all roles. Our strength in numbers and our expertise give us a deep understanding of how to improve timely access to quality care for the people of Ontario, and optimize their health outcomes.

Our health system is on the verge of transformation and RNAO is proud to be an important catalyst. Ontario is preparing to unlock the full potential of RNs and NPs by giving RNs the authority to prescribe medications independently, and authorizing NPs to prescribe controlled substances. Health Minister Eric Hoskins announced the government’s intention to make these long-awaited changes at RNAO’s 2017 Queen’s Park Day.

As proposed in RNAO’s 2012 Enhancing Community Care for Ontarians (ECCO) report, change is also coming to how our health system is organized. Community Care Access Centres (CCAC) will soon cease to exist. This structural change will help ensure better care is available for people at home, and is only the first step in a transformation that will anchor our health system in primary care. RNAO demonstrated courage in demanding that Local Health Integration Networks (LHIN) be put in charge of whole system planning, resource allocation, and performance accountability. You can count on your professional association to insist these structural changes be followed by service delivery changes that result in faster access to care, and use the expertise of RN care co-ordinators who are located in primary care.

Thanks to RNAO, the dangerous practice of replacing RNs with less qualified health professionals has received the attention it deserves. Our Mind the Safety Gap in Health System Transformation: Reclaiming the Right of the RN report lays out, in no uncertain terms, how failing to heed evidence can result in unsafe staffing practices. The report’s eight recommendations are top of mind with officials at the Ministry of Health, including the need for clean water and better housing – it is not just words.

As a member of RNAO, you give voice to our policy work. We thank you for standing up for the nursing profession and for the health of Ontarians. Whether you take an MPP to work, meet them in their office as part of RNAO’s Queen’s Park on the Road, approach the microphone during our Queen’s Park Day, or sign one of our action alerts, you are demonstrating values, evidence and courage by speaking out for nursing and speaking out for health.

We also thank you for your contributions to RNAO’s renowned and ever-expanding International Affairs and Best Practice Guidelines (IABPG) Centre. You do this in many ways: integrating BPGs in your own practice; volunteering your time as a BPG panel member; or sharing your knowledge as a speaker at one of our many clinical institutes, conferences, workshops or webinars. You also increase the reach of evidence-based practices when you recommend BPGs be adopted in your workplace or make the case for your workplace to become a Best Practice Spotlight Organization (BPSO). Collectively we take pride in our program because we know the real winners of evidence-based nursing care are Ontarians.

We enjoyed meeting many of you - RNs, NPs and nursing students – on our annual fall tour, at numerous chapter and interest groups meetings, and during our assembly meetings. Your engagement in your professional association reinforces RNAO’s reputation as the voice of nursing.

Thank you for your commitment to RNAO and to Ontarians. Together, we are making a long-lasting difference.

Enjoy reading RNAO’s annual report.

Carol Timmings, RN, BScN, MEd (Admin.)
PRESIDENT

Doris Grinspun, RN, MSN, PhD, LLD(hon), O.ONT
CHIEF EXECUTIVE OFFICER
Our future is in good hands

Below: Niagara chapter members and co-policy and political action officers Maria Clemente (left) and Mahogany Hines (right) promoted the benefits of RNAO membership at a wound conference held in St. Catharines on March 24, 2017.

RNAO is a member-driven, member-governed organization. We are committed to our members and to their success as nursing professionals. Our commitment is part of RNAO’s mission statement and is the foundation for a nursing organization that has the influence to make our workplaces and our communities healthier.

We are achieving that with 41,000 RNs, NPs and nursing students and with a province-wide network of more than 30 chapters and regions and 30 expert interest groups.

Our commitment is part of RNAO’s mission statement and is the foundation for a nursing organization that has the influence to make our workplaces and our communities healthier.

The number of RN/NP members has grown by more than 20% since 2012.

In the last five years, undergraduate nursing student membership averaged 6,000 - the highest in the history of RNAO.

In the last five years, new grad members have more than doubled.

Total RNAO membership increased by more than 50% since 2007.

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In the last five years, new grad members have more than doubled.

Above: Nursing students who attended RNAO’s Queen’s Park Day on Feb. 23, 2017 received valuable outside classroom training in political advocacy. Taking part in this year’s event from left to right are: Kathleen Pikaart, Araniyya Veratherajan, Allisa Ragnanan, Mili Patel, Amina Alizzi, and Alison Reavell-Roy.

Above: Members from Perth chapter took time out from their practice to spend an evening painting. The event, which is part of the chapter’s effort to promote healthy nurses and healthy workplaces was held in Stratford on Jan. 17, 2017.

Left: Among the 17 RNs who took part in Perth chapter’s Paint Night are Jodilynn Taylor and Anita Natawary (centre and right respectively).

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Values, Evidence, Courage. These are powerful words on their own. Combined, they symbolize our approach to the work RNAO and its members carry out to make the nursing profession, our health system and the health of Ontarians stronger.

VALUES are the foundational beliefs and deeply held ideals we hold as an association, and the driving force for our work.

EVIDENCE is what we use every day, whether we are creating a best practice guideline or a policy submission.

COURAGE represents our resolve to act on what we know is right for nurses and the public we serve.

These three words – values, evidence and courage – guide our policy and political action work. Perhaps the most poignant recent example is RNAO’s Mind the Safety Gap in Health System Transformation: Reclaiming the Role of the RN report, and our advocacy for its recommendations. Our members alerted us to a troubling trend: despite evidence that having a higher proportion of RNs means safer, more cost-effective patient care and improved health outcomes, some health organizations choose to ignore the evidence at the expense of patients. RNAO’s report details how RNs have the knowledge and skills to care for patients with complex needs and unpredictable outcomes. It presents evidence from hospitals, which reported fewer complications and lower rates of re-admission and mortality when RN ratios were higher. The report recommends that tertiary, quaternary, and cancer care hospitals have an all-RN staff. It also recommends that all primary care offices have RNs.

RNAO’s push for an expanded scope of practice for Ontario RNs is another example of how values, evidence and courage are yielding results. In policy submissions and meetings with government officials, RNAO showed how independent RN prescribing will improve access to care and benefit patients. And during Health Minister Eric Hoskins’ speech to the 110 nurse leaders attending RNAO’s 17th annual Queen’s Park Day this past February, he announced he is moving forward with amendments to the Nursing Act that will authorize RNs to prescribe medications independently. Once the amendments are passed, Ontario will become the first Canadian jurisdiction where RNs can independently prescribe and communicate a diagnosis.

Values, evidence and courage also drive our pursuit of full scope of practice and fair compensation for NPs. During that same speech at RNAO’s Queen’s Park Day, the minister committed to enabling NPs to prescribe controlled substances and “to do better” with their compensation. However, there is more that NPs can and should be authorized to do as part of their practice, such as prescribing MRIs and ordering CT scans, completing disability tax credit forms and fitness to drive medical reports, and other clinical interventions necessary to advance timely access, equity, and safe patient care.

Our values, evidence and courage will be in full force this spring, when Ontario’s 14 Community Care Access Centres (CCAC) wind down their operations, and most of their employees — including 4,200 care co-ordinators — are transferred to Local Health Integration Networks (LHIN). RNAO boldly recommended the devolution of CCACs back in 2012 when we released our Enhancing Community Care for Ontarians (ECCO) report. While this change is an important victory for those who have championed health system transformation, there is much work ahead. RNAO will continue to insist that most of the 4,200 care co-ordinators be located in primary care, which must anchor Ontario’s health system in order to achieve meaningful change for patients and their families.

Guided by values, evidence and courage, we advocate for wiser spending of health-care dollars, including preventive investments for people with diabetes and foot complications. Each year in Ontario, more than 2,000 people endure painful amputations, despite the existence of low-cost interventions that could prevent many of them. Offloading devices relieve pressure from foot ulcers and depending on the wound cost between $100 and $1,500. But without public funding, many people forgo this basic treatment and suffer life-altering amputations at a cost of $74,000 per limb. Estimates from the Canadian Diabetes Association show the government can save up to 1.5 million dollars annually if it funds offloading devices. Thanks to RNAO’s powerful evidence-based advocacy, we partnered with the Canadian Association of Wound Care, and we are confident the province will soon announce funding for offloading devices.

RNAO President Carol Timmins crisscrossed the province in October 2016 as part of association’s annual fall tour. Her London stop to visit members from Middlesex Elgin chapter included a panel discussion on the state of the health system with London West NDP MPP Peggy Sattler (left) and Elgin Middlesex-London PC MPP Jeff Yurek.

RNAO’s immediate Past-President Vanessa Burkoski and CEO Doris Grinspun released a groundbreaking report at Queen’s Park in May 2016. Among the recommendations in Mind the Safety Gap in Health System Transformation: Reclaiming the Role of the RN are calls for a moratorium on RN replacement and a provincial health human resources plan.

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Values, evidence and courage also propelled our advocacy for harm reduction – including supervised injection services (SIS) – on the streets and in the corridors of power. We testified before Toronto’s board of health, and wrote submissions and letters to help three SIS sites get approved in Toronto, and move applications forward in London, Ottawa and Thunder Bay. RNAO has also begun work on a best practice guideline (BPG) about SIS at the request Toronto’s former medical officer of health Dr. David McKeown, a champion for harm reduction. McKeown is the co-chair of the BPG’s panel of experts along with Marjory Ditmars, an RN who works at Vancouver’s Insite, the first legal supervised injection site in North America. The panel also includes people with lived experience like Cori Chapman, the mother of Brad Chapman, whose preventable overdose death from overdose in 2015 highlighted the pressing need for more harm reduction services. It also included Raffi Balan, a fierce advocate for harm reduction and the rights of drug users. His untimely death this past February, from an overdose, underscores the urgency of this issue.

Values, evidence and courage are essential to our work on another issue that deeply affects Canadians: end-of-life care. It is a difficult and sensitive topic, but one that captivates Canadians and is forcing health providers to re-think their positions. In 2014, back when few health organizations dared to confront the issue, a resolution from RNAO’s board of directors first proposed our association urge the provincial and federal governments to engage in formal public dialogue on end-of-life issues, including assisted dying. The February 2015 Supreme Court ruling struck down the law against assisted death, and RNAO continued to foster meaningful dialogue at our 2015 AGM with a public forum of experts that discussed end-of-life and assisted dying. Over the past year, RNAO took part in ministry discussions on the province’s framework – guidelines for health organizations – to help those who request assisted dying services. We held webinars to help familiarize our members with the new law. We also appeared before a legislative committee examining new legislation that clarifies rights and protections for patients and health providers now that medical assistance in dying (MAID) is legal. We offered three recommendations, including calling on the province to amend its legislation to include the duty to refer. While we fully support the right of a nurse practitioner or a physician to conscientiously object to MAID, RNAO believes they have an obligation to refer the person to another health provider. At this year’s annual general meeting, we will continue this discussion with another panel of experts who will talk about what the new law means for RNs and NPs in their practice. Partnersing with RNAO’s interest groups strengthens our values, evidence and courage. With leaders from the Ontario Correctional Nurses’ Interest Group (OCNIG) we met with Ontario’s corrections minister to advocate for better health for incarcerated people, who suffer disproportionately from mental illness, substance use disorders, and infectious diseases. We pressed for limits on segregation, and urged that ongoing RN staffing shortages be addressed. RNAO is also leading the call for a fundamental shift in how health care is delivered in Ontario correctional facilities. Other provinces such as B.C., Alberta and Nova Scotia have transferred responsibility for health-care oversight and delivery from their corrections ministries to their ministries of health. We say Ontario must do the same to ensure adequate attention is given to the health needs of inmates.

Queen’s Park Day

Above: NDP leader Andrea Horwath commended the association for being a strong voice for the nursing profession during her address at RNAO’s 2017 Queen’s Park Day event held on Feb. 23, 2017. Wynne is pictured with President Carol Timmings, Chief Executive Officer Doris Grinspun and Minister of Health Eric Hoskins.

Queen’s Park on the Road

Above: Premier Kathleen Wynne (far left) dropped by RNAO’s 17th Queen’s Park Day event held on Feb. 23, 2017. Wynne is pictured with President Carol Timmings, Chief Executive Officer Doris Grinspun and Minister of Health Eric Hoskins.

Left: New Democrat Party MPP Sarah Campbell (second from left) visited Sioux Lookout to check out the local dialysis unit with RNAO members during Nursing Week 2016. From left to right are: RN Paddy Dansie, co-chapter president, Campbell, RN Kathy Poling, who runs the dialysis unit, and RN Carol Maxwell, co-chapter president.

Take Your MPP To Work

Above: Premier Kathleen Wynne (far left) dropped by RNAO’s 17th Queen’s Park Day event held on Feb. 23, 2017. Wynne is pictured with President Carol Timmings, Chief Executive Officer Doris Grinspun and Minister of Health Eric Hoskins.

Right: Patrick Brown, leader of the Progressive Conservative party addressed members attending RNAO’s 2017 Queen’s Park Day. Brown said he wants to see more RNs and NPs and fewer executive administrators in Ontario’s health system.
Through the 15 action alerts, dozens of consultations, and 10 policy submissions we have taken on over the past year, decision-makers all over the province have felt our values, our evidence and our courage. Whether advocating for a national dementia strategy, a national pharmacare program, a new health accord, an increase in health transfers, more affordable housing, paid sick days and emergency leave for workers, a reduction in greenhouse gas emissions, or better transit options, RNAO made its mark.

The best practice guidelines (BPG) program is leaving an indelible mark on nursing, other health professions, health systems, and patients at home and abroad, and this couldn’t happen without values, evidence and courage. More than 50 guidelines, spanning numerous clinical and healthy work environments topics have been published. This past year, we launched Canada’s first-ever guideline on eHealth solutions to ensure new technologies are adopted and implemented effectively for the benefit of Canadians. We also launched a new guideline on Practice Education in Nursing.
And since evidence and care practices are constantly evolving, we delivered second editions of our guidelines *Delirium, Dementia, and Depression in Older Adults: Assessment and Care and Developing and Sustaining Safe and Effective Staffing and Workload Practices*, as well as third editions of *Assessment and Management of Pressure Injuries* and *Integrating Tobacco Interventions in Daily Practice*. Given the rapid pace of technology, RNAO has also updated the Apple and Android versions of its BPG apps, which you can download at no cost from the App Store or Google Play.

Our network of Best Practice Spotlight Organizations (BPSO) continues to expand, with 101 direct BPSOs and four BPSO hosts representing more than 500 health-care and academic organizations in Canada and abroad. And, next year we will see new BPSOs in South Korea, Ukraine, Malawi and Portugal. RNAO is a global leader in evidence-based practice. Back in Ontario, we will welcome seven long-term care homes to the BPSO ranks when these leading organizations receive their designation at our 2017 AGM: St. Peter’s Residence at Chedoke, Parkview Manor Health Care Centre, and five long-term care homes within the Regional Municipality of Peel: Malton Village, Peel Manor, Sheridan Villa, Tall Pines and Vera M. Davis Centre.

RNAO’s Nursing Quality Indicators Reporting and Evaluation (NQuIRE) data system is ensuring successful and sustained implementation of our BPGs by measuring the impact of best practice guidelines in their organizations. Attending the July 2016 boot camp are RNs Julie Waspe, a clinical informatic specialist (left) and Beth O’Leary, a program manager on best practice implementation (middle). Both work at Toronto’s Sunnybrook Hospital. Also pictured is Kyle Smith of RNAO’s Information and Technology Management department.
their impact. Knowing that evidence is key in clinical practice, we have developed 75 nursing order sets based on the practice recommendations of 29 BPGs. Using these data measurements, our BPSOs report they are making a difference in care delivery for their patients, because they too, are driven by values, evidence and courage.

The same is true for other RNAO partner organizations. Our research partnership with the University of Ottawa’s Nursing Best Practice Research Centre is delivering results, with 203 publications and 408 funded projects during the past year. Through partnerships with Accreditation Canada, Canada Health Infoway, Canadian Patient Safety Institute, and Health Quality Ontario, we are ensuring nurses play a key role in optimizing health system delivery and outcomes for the people of Ontario and beyond.

Knowing that nurses and nursing students are always eager to increase their knowledge, we continue to provide educational opportunities. This past year, 8,500 RNs, NPs, RPNs, and other health professionals participated in RNAO’s institutes, workshops, symposiums, webinars, boot camps, and other professional development programs.

Following our values, evidence and courage also means engaging patients and members of the public to make our health system better. This past year, RNAO launched its Patient and Public Engagement (PPE) initiative. Co-led by Sholom Glouberman, an associate scientist at Baycrest’s Kunin-Lunenfeld Applied and Evaluative Research Unit, and Janet Roberts, a former chief nursing executive at Markham Stouffville Hospital, the initiative aims to create authentic patient and public engagement to inform and advance RNAO’s work.

As the professional association representing RNs, NPs, and nursing students in Ontario, we are driven by our values, robust evidence, and the courage of our convictions to advocate for the profession, patients, and the health system we serve. These guide us in everything we do.
Legalization of Marijuana

Women in the communities of Haldimand and Norfolk deserve to have more access, not less, when it comes to health services, in particular, quality prenatal and postnatal care...

RNAO President Carol Timmings wrote a letter to the editor in response to a story about the Haldimand-Norfolk District Health Unit’s decision to cut an NP position.

“News that the Haldimand-Norfolk Health unit has plans to cut a nurse practitioner position is deeply troubling. The action taken by the health unit runs counter to the values of putting people and their health needs first, especially for vulnerable populations.

Women in the communities of Haldimand and Norfolk deserve to have more access, not less, when it comes to health services, in particular, quality prenatal and postnatal care...”

EDITORIAL: Let registered nurses prescribe medication

“We’ve almost all been there at one time or another. Your child has an earache or your parent in a long-term care facility has a bladder infection. Patients with these conditions can wait hours for treatment, sometimes at an already-busy hospital emergency department.

Could authorizing nurses to prescribe drugs for non-complex conditions make the Ontario health-care system more efficient and effective? The Registered Nurses’ Association of Ontario (RNAO) thinks so, and the Ontario government agrees.”

RNAO’s ability to get its message out is impressive.

Whether we are talking about expanding access for patients by giving registered nurses the authority to prescribe medications independently, allowing nurse practitioners to prescribe controlled substances, ensuring those struggling with addiction have access to supervised injection services, or calling on the government to deliver on its promised health system reform, our voice is being heard.

During the past year, more than 1,054 stories quoting RNAO and/or one of our members were published in newspapers, or featured on radio and television broadcasts. Among those were 58 letters to the editor and opinion pieces written by us. RNAO has established itself as a trusted source, and the media looks to our association for healthy public policy and analysis.

Our ability to connect with people through our social media channels also yielded tremendous results. To date, we have more than 13,300 “followers” on Twitter, and more than 16,000 “likes” on Facebook.

Below: RNAO CEO Doris Grinspun spent part of Nursing Week 2016 visiting members and health organizations in Kingston. Posing with a copy of news coverage of the association’s Mind the Safety Gap report from left to right are: Region 9 board representative Denise Wood, Kingston chapter president Alison Kern and Grinspun.

Left: Members of Durham Northumberland chapter appeared on the Rogers Television program Durham Now Nov. 10, 2016, to talk about a forum they organized on the legalization of marijuana. Stephanie Benincasa, the chapter’s communications executive network officer (centre) and Region 8 board representative Betsy Jackson (right) were interviewed by Debra Hutchison.
Report on resolutions from 2016 AGM

Ontario Assistive Devices Program
Submitted by Cheryl Forchuk, on behalf of Brant-Haldimand-Norfolk chapter and the Mental Health Nurses Interest Group

THEREFORE, BE IT RESOLVED that RNAO lobby the provincial government to change the Ontario Assistive Devices Program to include mental as well as physical disabilities.

RNAO’s policy department has been working with Dr. Cheryl Forchuk and other members that supported this resolution. The focus was on a 2012 client-centred intervention, which was tested on 400 clients with psychotic and/or mood disorders. It provided clients with cell phones, data plans and an application that enabled access to health professionals, health self-management, and prompts and reminders. Results were positive, and included increased community integration and independence, reduced reliance on health services, and a net cost saving for the health system. RNAO sent a letter to Health Minister Eric Hoskins and to the Assistive Devices Program calling on the province to expand access to the program to include people with mental disabilities so they can access technology that will allow them to better manage their health challenges and remain in their communities. RNAO’s policy department will continue its work updating the health and value proposition for this resolution.

Basic Income Guarantee
Submitted by Erin Cowan and Erika Haney on behalf of Kirkland-Temiskaming chapter

THEREFORE, BE IT RESOLVED that RNAO endorse and engage in opportunities for advocacy of the Basic Income Guarantee (BIG) as a means to alleviate poverty, and support advocacy efforts made by health professionals and community allies to advocate for and participate in the development of a BIG as a viable means of alleviating poverty.

RNAO’s chief executive officer (CEO), its director of policy, and executive members from the Community Health Nurses’ Initiatives Group (CHNIG) were briefed by Hugh Segal, special advisor to the Ontario Basic Income Pilot on Aug. 18, 2016. The following week, RNAO provided written feedback on the preliminary outline of the Basic Income Pilot discussion paper. RNAO also attended a basic income symposium organized by the Christian Jewish Dialogue of Toronto, Massey College, and the University of St. Michael’s College in October 2016. With expertise from the resolution’s submitters, CHNIG, and the Social Determinants of Health Public Health Nursing Network, RNAO has supported the advocacy initiatives of other public health and civil society groups, including the Health Equity Workgroup of the Ontario Public Health Association, Campaign 2000, and the Income Security Advocacy Centre. On Nov. 3, 2016, the Ontario government released Segal’s discussion paper, Finding a Better Way: A Basic Income Pilot Project for Ontario, and launched consultations to which RNAO members were invited to attend in-person discussions or submit online feedback. This past January, RNAO provided a written submission, Income Security for Better Health, to the Ministry of Community and Social Services urging immediate action on poverty including implementing a basic income pilot project for Ontario. The association then reinforced its support for a basic income pilot project with strong ethical safeguards, and the need for multi-sectoral action, in its submission to the Standing Committee on Finance and Economic Affairs titled Ontario Pre-Budget 2017: Nurses Call for an Upstream Strategy.

Embedding a health equity lens in nursing practice
Submitted by Erin Cowan, Erika Haney, Judy Stanley, and Danika Wentzel

THEREFORE, BE IT RESOLVED that RNAO explore and develop a strategy for nurses and nursing students in all domains of nursing practice to increase their competence in using a health equity lens to fully participate in addressing and mitigating the factors affecting the social determinants of health.

Work on this resolution is ongoing. The submitters of this resolution and RNAO’s policy department are developing a webinar and online resources to further embed a health equity lens in nursing practice. A new RNAO resource will be released later this spring. The eLearning module will highlight ways for nurses to apply a social determinants of health lens in their day-to-day practice.
Oral health program for low-income adults
Submitted by Poonam K. Sharma, on behalf of RNAO Peel chapter

THEREFORE, BE IT RESOLVED that RNAO advocate to extend public dental programs that include prevention and treatment services to low-income adults and those who have limited dental coverage through existing social assistance programs before the year 2020.

On May 27, 2016, RNAO hosted a meeting with representatives from the Ontario Oral Health Alliance (OOHA), a network of community health and dental professionals. They met to discuss collaboration to advance equitable access to provincial oral health services. Resolution submitter Poonam Sharma has since been representing RNAO at meetings with OOHA, which seeks “equitable dental care for all Ontarians.” In September 2016, RNAO provided feedback on a draft mission, vision, and principles for a provincial oral health strategy to OOHA’s Steering Committee Working Group. RNAO was pleased to endorse OOHA’s recommendations during the 2017 pre-budget consultation process as a step towards fulfilling Ontario’s 2014 budget promise to expand public oral health programs to low-income adults by 2025. In its budget submission to the Standing Committee on Finance and Economic Affairs, RNAO called on the province to invest $10 million to support the first phase of a public program to provide oral health to low-income adults and seniors across the province. RNAO argues this funding should be allocated to maximize the use of existing public investments in dental clinic infrastructure in community health centres, aboriginal health access centres, and public health units.

Reduction of violence and harassment in the nursing workplace
Submitted by Randie Gregoire in consultation with Algoma chapter

THEREFORE, BE IT RESOLVED that RNAO continue to advocate for specific legislation in Ontario that addresses violence towards nurses and other health-care workers, including public education, and advocating for cultural change in the nursing community that violence is not “part of the job.”

RNAO continues to advocate for legislation that reduces violence in the nursing workplace. The association participated in three Workplace Violence Prevention working groups as part of a larger initiative by the Ministry of Health and Ministry of Labour’s Workplace Violence Leadership Table. This work resulted in strategic recommendations on protecting health professionals from workplace violence, and the development of indicators to monitor and report workplace violence incidents and prevention activities at the provincial and local levels. Legislative changes have broadened awareness of this topic, and RNAO continues to actively participate in efforts to prevent and reduce workplace violence by helping organizations meet legislative requirements and adopt best practices. RNAO is also leading the call to ensure nurses are included in legislation aimed at helping first responders with post-traumatic stress disorder (PTSD). The government has committed to ensuring this happens.

Nursing students and the Mandatory Blood Testing Act
Submitted by Sarah Loseth, on behalf of RNAO’s Peel chapter

THEREFORE, BE IT RESOLVED that RNAO advocate that nursing students specifically be added as a prescribed class who can make application under Section 2 of the Mandatory Blood Testing Act when exposed to bodily substances while engaged in training.

RNAO’s CEO has worked extensively with senior staff at the Ministry of Community Safety and Correctional Services, and has received confirmation that the Ontario government is committed to supporting the health and welfare of emergency service providers, and ensuring nursing students receive the same provisions as other health professionals prescribed under the Mandatory Blood Testing Act. To this end, Minister of Community Safety and Correctional Services Marie-France Lalonde will be making a regulatory amendment to include nursing students as a prescribed class of persons who can make an application under the Act.
NCLEX-RN exam and Canadian values
Submitted by Oona St-Amant, on behalf of the Brant-Haldimand-Norfolk chapter

THEREFORE, BE IT RESOLVED that the Registered Nurses’ Association of Ontario (RNAO) support the Council of Ontario Universities Programs in Nursing (COUPN) to lobby the regulator of the College of Nurses of Ontario (CNO) to have an entry-to-practice exam that truly reflects Canadian content and competencies.

RNAO’s board of directors considered this resolution and determined RNAO should adopt a neutral, independent, and evidence-based approach in discussions regarding the NCLEX exam. RNAO continues to actively monitor this matter and engage with all parties, as necessary.

Transitional discharge model and peer support
Submitted by Cheryl Forchuk, on behalf Brant-Haldimand-Norfolk Chapter

THEREFORE, BE IT RESOLVED that the RNAO lobby the provincial government for stable funding for mental health consumer survivor initiatives for peer support for people being discharged from psychiatric units.

Work on this resolution is ongoing. RNAO’s policy department is working with the submitter of this resolution, researchers, and the Ontario Peer Development Initiative on strategic approaches to advocate for this issue.

Mental health nursing on Ontario post-secondary campuses
Submitted by the Ontario Campus Health Nurses Association

THEREFORE, BE IT RESOLVED that RNAO lobby the provincial government to provide dedicated funding for a full-time equivalent mental health nurse on each of Ontario’s post-secondary campuses.

RNAO’s policy department and International Affairs and Best Practice Guidelines Centre met several times with the Ontario Campus Health Nurses Association (OCHNA) to determine how to best address this resolution. Two key themes were identified during discussions:

1. Enhancing the mental health expertise of all nurses working in campus clinics
2. Increasing the political action and advocacy skills of OCHNA to advance for student health issues

OCHNA was directed to the newly launched RNAO Nurse Educator Mental Health and Addiction Resource. While this resource is intended to help educators integrate mental health and addiction into the undergraduate nursing curriculum, it is also relevant to nurses and other health providers who want to integrate best practices related to mental health and addiction. The resource is based on the Canadian Association of Schools of Nursing (CASN) and the Canadian Federation of Mental Health Nurses (CFMHN)’s Entry-to-Practice Mental Health and Addiction Competencies for Undergraduate Nursing Education in Canada (2015). This resource can help campus nurses build their mental health knowledge and skills, and OCHNA has agreed to share it with its members.

Over the past year, OCHNA and RNAO’s policy department have also planned several activities to raise the profile of campus nurses and their key role in student health. OCHNA was provided with key resources related to Queen’s Park Day, Queens Park on the Road (QPOR) and Take Your MPP To Work. RNAO will continue to work closely with OCHNA to ensure they are involved in future Take Your MPP To Work and QPOR events, and take advantage of other opportunities to advocate for this issue.

Truth and Reconciliation Commission of Canada report recommendations
Submitted by Dorothy C. Klein

THEREFORE, BE IT RESOLVED that RNAO advocate for an education strategy in Ontario for registered nurses, nurse practitioners, and nursing students that includes the UN Declaration on the Rights of Indigenous Peoples, treaties and aboriginal rights, Indigenous law, Crown-aboriginal relations and the history of residential schools.

(Truth and Reconciliation Commission continues on page 24)
THEREFORE, BE IT FURTHER RESOLVED that RNAO advocate for the development of evidence-informed practices for engaging Indigenous people, families and communities with appropriate support services, and explore the possibility of revising the BPG for culture and diversity to include the Truth and Reconciliation Commission of Canada report.

During the closing keynote of RNAO’s 91st annual general meeting (AGM) on May 7, 2016, RNAO signed a letter of intent with Ontario Regional Chief Isadore Day. This letter formalized RNAO’s commitment to working with First Nations and their organizations to improve social and environmental determinants of health, and “improving the delivery of high quality and culturally safe nursing services as critical components of an accessible, equitable, and holistic health system.” Following the path charted by the Truth and Reconciliation Commission of Canada report, RNAO committed “to listen, learn, and act in ways that build respectful relationships so we can be better nurses, neighbours, and human beings.” These themes were also discussed at RNAO’s February 2017 assembly meeting, when assembly members and nursing students had the privilege of attending a panel presentation on the health of Indigenous people. From April to June 2016, RNAO was delighted to host graduate nursing student Nadia Green for a policy placement. As a registered nurse, originally from Berens River First Nation, Nadia brought lived experience as well as academic perspectives to her review of literature on current initiatives dedicated to educating the nursing profession on Indigenous health issues in Ontario. She found that educational programs supporting Indigenous nursing students, and resources on Indigenous health targeted to the overall undergraduate nursing body, were early in development. The greatest need appeared to be for education directed to the current nursing workforce. RNAO was invited to partner in the development of the Matawa First Nations Health Co-operative Initiative with a focus on nursing practice, and in January 2017, the association sent a letter of support to Health Canada confirming it would be a privilege to work with Matawa First Nations to provide advice, integrate best practice guidelines, and share our nursing and health policy knowledge and experience. On Feb. 7, 2017, the Canadian Indigenous Nurses Association (CINA) and RNAO co-hosted a webinar, Working Together to Support Authentic Indigenous Partnerships, which is archived on RNAO’s website. As part of RNAO’s ongoing commitment, the association will continue to explore opportunities to work in partnership with CINA.
LEGAL ASSISTANCE PROGRAM (LAP)
Janet Hunt, Chair
Debbie Kane, Board Representative
Rhonda Seidman-Carlson, Board Representative
Stephanie Blaney, RNAO Member
Francine Young, RNAO Member
Cathy Olsiak, Nurse Lawyer, non-voting
Carol Timmings, 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
Arc Rankin, Board Representative
Jennifer Flood, Board Representative
Darrell Jutzi, RNAO Workplace Liaison Council Co-Chair
Paul-André Gauthier, RNAO Member
Catherine Walsh, RNAO Member
Kerian Duarte, RNAO Member
Sally Dampier, RNAO Member
Carol Timmings, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Daniel W. Lau, Director, Membership and Services
Patricia Hogg, Membership and Services Project Co-ordinator

NURSING EDUCATION
Tammie McFarland, Chair
Priya Herne, PNEIG Co-Chair
Sally Dampier, PNEIG Representative
Leghannah Swance, NSO Chair
Una Ferguson, SNIG Representative
Gail Orr, RNAO Member representing CAAT
Maureen Barry, RNAO Member representing COUPN
George Fieber, RNAO Member
Patricia Sevean, Board Representative (May-September 2016)
Carol Timmings, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Lynn Anne Mulrooney, Senior Policy Analyst

NURSING PRACTICE
Maria Rugg, Chair
Paul-André Gauthier, CNS-ON Representative
Alissa DeLong, PDNIG Representative
Christine Davis, MHNIG Representative (until December 2016)
Kelly Holt, MHNIG Representation (as of December 2016)
Evelyn Wilson, OCNIG Representative
Simone Stothers, NSO Representative
Una Ferguson, Board Representative
Yuliya Tomilovska, RNAO Member
Carol Timmings, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Anastasia Harrinpal, Nursing Policy Analyst (until December 2016)

NURSING RESEARCH
Angela Cooper Brathwaite, Chair
Shelly Archibald, Active Practice Role/Community College
Veronique Boscart, Board Representative
Deborah Kane, Board Representative
Olaperi Oladitan, Student Member (as of March 2017)
Helen Kelly, NRIG Representative
Michelle Spadoni, RNAO Board Representative and Nursing Research
Community Representative #1
Orla Smith, Nursing Research Community Representative #2
Maria Timofeeva, NSO Representative
Carol Timmings, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Kim Jarvi, Senior Economist

POLICY ANALYSIS AND DEVELOPMENT
Rhonda Seidman-Carlson, Chair
Brendan Bailey, RNAO Member
Christina Pullano, NSO Representative
Shelly Archibald, RNAO Member
Magen Brady, RNAO Member
Isana Gheorghiu, RNAO Member
Hilda Swirsky, Board Representative
Carol Timmings, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Kim Jarvi, Senior Economist
Annie Ytterberg, Nursing and Health Policy Co-ordinator

PROVINCIAL NOMINATIONS
Vanessa Burkoski, Chair
George Fieber, RNAO Member
Gunjit Sangha, RNAO Member
Julia Roitenberg, RNAO Member
Carole Timmings, President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Sarah Pendlebury, Board Affairs Co-ordinator

PROVINCIAL RESOLUTIONS
Jillian Chandler, Chair
Alison Middlebro, RNAO Member
Eleanor Miller, RNAO Member
Connie Wootten, RNAO Member
Riek van den Berg, Parliamentarian (until December 2016)
Charlotte Noesgaard, Parliamentarian (as of December 2016)
Vanessa Burkoski, Immediate Past-President, ex-officio
Doris Grinspun, Chief Executive Officer, ex-officio
Sarah Pendlebury, Board Affairs Co-ordinator

EXTERNAL REPRESENTATION
RNAO is represented on 55 committees, boards and working groups, locally, provincially, nationally and internationally.
The committee met to develop this recommendation into bylaw changes that are necessary to enable the new board structure. The amended and restated bylaw 2017 was reviewed and revised by the committee and brought forward to members for One member, one vote.

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

The amended and restated bylaw 2017 was reviewed and revised by the committee and brought forward to members for One member, one vote.

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

The committee also reviewed the revisions to the bylaw as drafted by the bylaw committee and RNAO staff to ensure consistency with the feedback gathered by members during the consultation process in 2016. The committee also conducted a review of the policies to ensure they align with the revised bylaw. Information about the proposed bylaw changes was communicated to members during the February assembly meeting, and through the registered Nurse Journal.

Pending the outcome of the vote on the bylaw, the policies will be forwarded to the board of directors (BOD) for approval.

I would like to thank the committee members for their diligent work in the business of the committee this year and the board for its feedback and stewardship.

Vanessa Burkoski, RN, BScN, MScN, DHA
Chair

This committee met in September 2016 and February 2017. The Community Health Nurses' Interest Group (CHNIG) presented at the September meeting and in February, the Ontario Correctional Nurses' Interest Group (OCNIG) presented on its work. Of particular interest was the focus on collaboration and mentorship strategies, which is helpful with executive succession planning. The profiling of individual interest groups continues to be well received.

In September, interest groups were given a membership toolkit which included:
- RNAO's mission statement
- Home office ENO contact information
- Upcoming RNAO activities
- Budgeting information
- Confidentiality agreement form
- RNAO application forms
- interest groups' brochure
- 2030 visionary leadership pamphlet

At the February 2016 meeting, members continued their focus on collaboration and mentorship. To that end, Carrie Edwards of home office and I created an activity focusing on collaboration and mentorship and how it relates to interest groups.

A portion of the February meeting also focused on changes that can be made to enhance interest groups' websites. Louis-Charles Lavallée, Director, Information Management & Technology Department and Marion Zych, Director, Communications Department spoke about branding and aligning the interest group websites to RNAO's. After their presentations, members were given an activity to brainstorm ideas for their websites so they could be better aligned with RNAO's.

Una Ferguson, RN, CPMHN(C)
Chair

Since its inception, the Legal Assistance Program (LAP) has...
supported registered nurses and nurse practitioners in a variety of professional and employment matters. Complaints to the College of Nurses of Ontario, termination from employment (including wrongful and constructive dismissal), return to work accommodation, human rights tribunal, and WSIB matters make up the majority of legal cases supported by LAP. The program also provides access to employment relations counselling, as well as educational presentations, local and regional events, webinars, 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.

The committee monitors trends to inform and make recommendations to the board. Committee representatives are always pleased to speak on 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 and staff for their work and support over the past year. 

Janet Hunt, RN, MNSc(N) Chair

MEMBERSHIP RECRUITMENT AND RETENTION
This committee supports efforts to encourage all registered nurses (RN), nurse practitioners (NP) and nursing students to join the association. RNAO’s membership is at 41,000 and has grown 24 per cent since 2011.

The committee also has the honour of selecting and recommending to RNAO’s board of directors (BOD) the annual recognition awards. Reviewing and awarding the best in nursing — across sectors, across geography, and at all career stages — is challenging and awe-inspiring. Winners will receive their awards during RNAO’s annual general meeting (AGM).

The committee met several times over the past year to review the award criteria. The recognition awards’ criteria are now aligned with the RNAO ENDS, making both the nomination and evaluation processes consistent and robust.

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

Denise Wood, RN, GNC(C) Chair

NURSING EDUCATION
During the past year, the committee focused its attention on advocating for increased funding to support clinical placements in northern, rural, and remote areas. To that end, a new resolution was developed and brought forward by the Thunder Bay chapter.

The committee also has the honour of selecting and recommending to RNAO’s board of directors (BOD) the annual recognition awards. Reviewing and awarding the best in nursing — across sectors, across geography, and at all career stages — is challenging and awe-inspiring. Winners will receive their awards during RNAO’s annual general meeting (AGM).

Others issues identified as standing agenda items for meetings included student poverty, NCLEX, independent RN prescribing and uptake of RNAO’s best practice guidelines (BPG) by nursing schools.

The committee continued to monitor issues and concerns that have relevance to both academic and clinical practice educators, and identified several new issues based on resolutions passed at the 2016 AGM. The recent change to the NCLEX licensure attempts and the removal of minimum attempts by the College of Nurses of Ontario (CNO) impacted the committee’s consideration of the NCLEX, and it will remain on the committee’s radar. The exam’s pass rate among Francophone students continues to be a concern. The number of students living in poverty and those experiencing mental health challenges has also been identified as a concern.

The move to independent RN prescribing, along with the subsequent curricula considerations, has been brought to the committee’s attention. Educators hope there is a role for the committee in this initiative when regulatory amendments are brought forward by the health minister. As well, the use of BPGs in Ontario college and university nursing programs is an outcome goal for the education committee to meet.

The membership of the education committee continues to represent both academic and clinical practice environments, as well as representation from the Council of Ontario University Programs in Nursing (COUPN), Colleges of Applied Arts and Technology (CAATS), and interest groups of the RNAO. The committee will change its membership to include: One Nursing Leadership Network (NLN) representative, one Community Health Nurses’ Initiatives Group (CHNIG) representative, and one Gerontological Nursing Association of Ontario (GNAO) representative. The change is intended to reflect the diversity of the areas where education has an impact.

I want to thank RNAO staff with whom I have had the privilege of working.

Tammie R. McParland, RN, PhD, CCNE Chair

NURSING PRACTICE
The committee’s work over the past year focused on understanding the challenges undergraduate nursing students face securing clinical placements and the availability of staff nurses to act as preceptors. The committee also looked for opportunities to support RNAO’s board of directors (BOD) and membership in supporting ENDS that reflect practice development. The committee plans to create and send surveys to student and staff nurse members of RNAO to collect data on the perceived challenges of both groups. The survey will include the opportunity for respondents to propose solutions. The committee also plans to bring those forward to the membership to support the important role of nurses within their practice role.

Maria Rugg, RN, BSCh, MN, CHPCN(C) Chair

NURSING RESEARCH
The research committee has collaborated with the Nursing Research Interest Group (NRIG) to provide two webinars for RNAO members.

The first webinar was presented on Oct. 23, 2016. Dr. Angela Cooper Brathwaite presented Choosing a Research Topic and Refining the Research Question, which was attended by 86 members. On March 30, 2017, Dr. Veronique Boscart and PhD candidate Barbara Chyzzy gave a webinar on strategies for RN researchers in interprofessional research teams.

In collaboration with NRIG, we also have generated a list of funding agencies and organizations, as well as strategies to support novice researchers to gain funding and expertise in conducting research. NRIG will circulate the list through its networks.

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

Dr. Angela Cooper Brathwaite, RN, PhD Chair
POLICY ANALYSIS
AND DEVELOPMENT
The committee met on Sept. 2 and March 27. Members reviewed a summary of activities in policy, and during the March meeting the committee formalized plans to support RNAO members to be policy and political action champions during the association’s annual Take Your MPP To Work advocacy initiative.

Rhonda Seidman-Carlson, RN, MN
Chair

PROVINCIAL RESOLUTIONS
The committee reviewed three member resolutions received by the deadline, 5 p.m. on Dec. 27, 2016. The committee met and discussed the resolutions and decided that all three should be brought forward for discussion and decision at the annual general meeting (AGM).

Members are reminded that resolutions can be submitted at any point during a year, up to the deadline. If resolutions are submitted ahead of the deadline date, the committee will review submissions by email and provide feedback to the submitters. This gives submitters more time to have their resolution well prepared prior to the deadline.

Resolutions coming forward from a member of the association, as an additional new business item prior to the commencement of business at the AGM, 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 (BOD) has the right to submit a resolution at any time up to the date of the AGM.

I would like to thank members of the association who develop, submit and consider thoughtful and important resolutions that help shape our association. I would also like to thank members of the resolutions committee for their hard work and dedication throughout the year.

Jillian Chandler, RN
Chair

FINANCIAL STATEMENTS
The year ended
October 31, 2016
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 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.

Carol Timmings, RN, BScN, MEd (Admin.)
President

Dr. Doris Grinspun, RN, MSN, PhD, LLD(hon), O.ONT
Chief Executive Officer
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, 2016, 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, 2016, 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 25, 2017
Vaughan, Canada
REGISTERED NURSES’ ASSOCIATION OF ONTARIO

Statement of Financial Position

October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th>Permanent Education Fund</th>
<th>Legal Assistance Fund</th>
<th>PhD Fellowships Fund</th>
<th>ONPERE Fund</th>
<th>Special Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$ 4,329,452</td>
<td>$ 28,885</td>
<td>$ –</td>
<td>$ 1,513</td>
<td>$ –</td>
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<tr>
<td>Accounts receivable and</td>
<td></td>
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<tr>
<td>accrued interest</td>
<td>469,482</td>
<td>4,887</td>
<td>30,653</td>
<td>8,209</td>
<td>322,395</td>
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<td>Due from MOHLTC (note 8)</td>
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<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>255,411</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
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<td>Short-term investments</td>
<td>24,607</td>
<td>35,522</td>
<td>589,863</td>
<td>456,238</td>
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<td>5,078,952</td>
<td>69,294</td>
<td>620,516</td>
<td>465,960</td>
<td>13,775,691</td>
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<tr>
<td>Long-term investments</td>
<td>1,484,304</td>
<td>582,219</td>
<td>6,096,516</td>
<td>599,380</td>
<td>21,000,000</td>
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<tr>
<td>Loans receivable</td>
<td>–</td>
<td>48,633</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Loan receivable (payable)</td>
<td>(1,500,000)</td>
<td>–</td>
<td>1,500,000</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Capital assets (note 4)</td>
<td>207,066</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Asset held for sale (note 4)</td>
<td>7,083,821</td>
<td>–</td>
<td>2,147,462</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td></td>
<td>$ 12,354,143</td>
<td>$ 700,146</td>
<td>$ 10,364,494</td>
<td>$ 1,065,340</td>
<td>$ 34,775,691</td>
</tr>
</tbody>
</table>

Liabilities and Fund Balances

Current liabilities:

| Bank indebtedness       | $ –                   | $ –                   | $ 21,952    | $ –             | $ –   | $ –   | $ –   | $ –   | $ 21,952 |
| Accounts payable and accrued liabilities (note 6) | 1,630,547 | – | 74,373 | – | – | – | 57 | 1,704,977 |
| Due to MOHLTC (note 8)  | –                     | –                     | –           | –               | –     | 215,021 | 215,021 |
| Due to Legal Assistance Fund | 508,015               | –                     | (508,015)   | –               | –     | –     | –     | –     |
| Deferred revenue (notes 5 and 7) | 2,299,908 | – | 446,667 | – | 34,432,188 | – | 37,178,763 |
| Deposit received (note 4) | 1,000,000            | –                     | –           | –               | –     | –     | 1,000,000 |
| Deferred revenue - grants (note 8) | – | – | – | – | – | – | 1,332,063 | 1,332,063 |
|                          | 5,438,470             | –                     | 34,977      | –               | 34,432,188 | 1,547,141 | 41,452,776 |
| Fund balances (note 9)   | 6,915,673             | 700,146               | 10,329,517  | 1,065,340       | 343,503 | –     | 19,354,179 |
| Commitments (note 10)    |                       |                       |             |                 |       |       |       |
|                          | $ 12,354,143          | $ 700,146             | $ 10,364,494 | $ 1,065,340     | $ 34,775,691 | $ 1,547,141 | $ 60,806,955 |
REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Financial Position (continued)

October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th>2015</th>
<th>General Fund</th>
<th>Permanent Education Fund</th>
<th>Legal Assistance Fund</th>
<th>PhD Fellowships Fund</th>
<th>Special Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
<tr>
<td>Assets</td>
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<td></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$ 3,639,310</td>
<td>$ 22,440</td>
<td>$ 88,120</td>
<td>$ 1,572</td>
<td>$ 288,708</td>
<td>$ 4,040,150</td>
</tr>
<tr>
<td>Accounts receivable and accrued interest</td>
<td>670,448</td>
<td>5,359</td>
<td>8,925</td>
<td>8,688</td>
<td>20,837</td>
<td>714,257</td>
</tr>
<tr>
<td>Due from MOHLTC (note 8)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>2,848,813</td>
<td>2,848,813</td>
</tr>
<tr>
<td>Due from Special Projects fund</td>
<td>2,011,434</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>(2,011,434)</td>
<td>–</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>257,040</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>17,517</td>
<td>274,557</td>
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<tr>
<td>Short-term investments (note 2)</td>
<td>–</td>
<td>188,601</td>
<td>700,000</td>
<td>252,617</td>
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<td>1,141,218</td>
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<tr>
<td>Long-term investments (note 2)</td>
<td>504,671</td>
<td>411,703</td>
<td>4,232,796</td>
<td>776,609</td>
<td>–</td>
<td>5,925,779</td>
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<tr>
<td>Loans receivable</td>
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<td>–</td>
<td>–</td>
<td>–</td>
<td>55,351</td>
<td>55,351</td>
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<tr>
<td>Loan receivable (payable) from General Fund (note 3)</td>
<td>(1,500,000)</td>
<td>–</td>
<td>1,500,000</td>
<td>–</td>
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<td>Capital assets (note 4)</td>
<td>115,720</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>115,720</td>
<td>115,720</td>
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<tr>
<td>Asset held for sale (note 4)</td>
<td>7,083,821</td>
<td>–</td>
<td>2,147,462</td>
<td>–</td>
<td>–</td>
<td>9,231,283</td>
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<tr>
<td></td>
<td>$ 12,782,444</td>
<td>$ 683,454</td>
<td>$ 8,677,303</td>
<td>$ 1,039,486</td>
<td>$ 1,164,441</td>
<td>$ 24,347,128</td>
</tr>
<tr>
<td>Liabilities and Fund Balances</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities (note 6)</td>
<td>$ 1,510,159</td>
<td>–</td>
<td>$ 98,736</td>
<td>–</td>
<td>–</td>
<td>$ 184,753</td>
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<td>Due to MOHLTC (note 8)</td>
<td>1,647,558</td>
<td>–</td>
<td>(1,647,558)</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Due to Legal Assistance Fund</td>
<td>2,732,632</td>
<td>–</td>
<td>477,580</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Deferred revenue (note 7)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>644,047</td>
<td>644,047</td>
</tr>
<tr>
<td>Deferred revenue - grants (note 8)</td>
<td>–</td>
<td>5,890,349</td>
<td>(1,071,242)</td>
<td>–</td>
<td>1,164,441</td>
<td>5,883,548</td>
</tr>
<tr>
<td>Fund balances (note 9)</td>
<td>6,892,095</td>
<td>683,454</td>
<td>9,748,545</td>
<td>1,039,486</td>
<td>–</td>
<td>18,363,580</td>
</tr>
<tr>
<td>Commitments (note 10)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$ 12,782,444</td>
<td>$ 683,454</td>
<td>$ 8,677,303</td>
<td>$ 1,039,486</td>
<td>$ 1,164,441</td>
<td>$ 24,347,128</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.

On behalf of the Board:

Carol Timmings, RN, BNSc, MEd (Admin)
President

Doris Grinspun, RN, MSN, PhD, LLD(hon), O.ONT.
Chief Executive Officer
REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Operations

Year ended October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th>2016</th>
<th>General Fund</th>
<th>Permanent Education Fund</th>
<th>Legal Assistance Fund</th>
<th>PhD Fellowships Fund</th>
<th>ONPERE Fund</th>
<th>Special Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memberships</td>
<td>$ 5,378,869</td>
<td>$ –</td>
<td>$ 1,052,389</td>
<td>$ –</td>
<td>$ –</td>
<td>$ –</td>
<td>$ 6,431,258</td>
</tr>
<tr>
<td>iaBPG Centre (note 8)</td>
<td>1,367,626</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>1,367,626</td>
</tr>
<tr>
<td>Investment and other</td>
<td>768,516</td>
<td>17,270</td>
<td>173,248</td>
<td>25,914</td>
<td>343,503</td>
<td>–</td>
<td>1,328,451</td>
</tr>
<tr>
<td>Membership programs and services</td>
<td>513,933</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>513,933</td>
</tr>
<tr>
<td>Grants (note 8)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>13,501,244</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>8,028,944</td>
<td>17,270</td>
<td>1,225,637</td>
<td>25,914</td>
<td>343,503</td>
<td>13,501,244</td>
<td>23,142,512</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>3,665,290</td>
<td>–</td>
<td>157,000</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>3,822,290</td>
</tr>
<tr>
<td>Membership programs and services</td>
<td>2,058,240</td>
<td>325</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>2,058,565</td>
</tr>
<tr>
<td>iaBPG Centre (note 8)</td>
<td>891,753</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>891,753</td>
</tr>
<tr>
<td>Occupancy and administration costs</td>
<td>658,828</td>
<td>253</td>
<td>218,882</td>
<td>60</td>
<td>–</td>
<td>–</td>
<td>878,023</td>
</tr>
<tr>
<td>Executive</td>
<td>266,452</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>266,452</td>
</tr>
<tr>
<td>Policy</td>
<td>173,346</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>173,346</td>
</tr>
<tr>
<td>Information management and technology</td>
<td>41,959</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>41,959</td>
</tr>
<tr>
<td>Professional fees</td>
<td>194,845</td>
<td>–</td>
<td>268,783</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>463,628</td>
</tr>
<tr>
<td>Nursing education and other initiatives (note 8)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>13,501,244</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>7,950,713</td>
<td>578</td>
<td>644,665</td>
<td>60</td>
<td>–</td>
<td>13,501,244</td>
<td>22,097,260</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenses before amortization</strong></td>
<td>78,231</td>
<td>16,692</td>
<td>580,972</td>
<td>25,854</td>
<td>343,503</td>
<td>–</td>
<td>1,045,252</td>
</tr>
<tr>
<td><strong>Amortization</strong></td>
<td>54,653</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>54,653</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenses</strong></td>
<td>$ 23,578</td>
<td>$ 16,692</td>
<td>$ 580,972</td>
<td>$ 25,854</td>
<td>$ 343,503</td>
<td>$ –</td>
<td>$ 990,599</td>
</tr>
</tbody>
</table>
## REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Operations (continued)

Year ended October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th>2015</th>
<th>General Fund</th>
<th>Permanent Education Fund</th>
<th>Legal Assistance Fund</th>
<th>PhD Fellowships Fund</th>
<th>Special Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memberships</td>
<td>$4,656,410</td>
<td>$ –</td>
<td>$1,181,875</td>
<td>$ –</td>
<td>$ –</td>
<td>$6,838,285</td>
</tr>
<tr>
<td>iaBPG Centre (note 8)</td>
<td>921,068</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>921,068</td>
</tr>
<tr>
<td>Investment and other</td>
<td>419,794</td>
<td>14,875</td>
<td>113,008</td>
<td>27,028</td>
<td>–</td>
<td>574,705</td>
</tr>
<tr>
<td>Membership programs and services</td>
<td>644,494</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>644,494</td>
</tr>
<tr>
<td>Grants (note 8)</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>10,311,058</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$7,641,766</td>
<td>14,875</td>
<td>1,294,883</td>
<td>27,028</td>
<td>10,311,058</td>
<td>$19,289,610</td>
</tr>
</tbody>
</table>
## REGISTERED NURSES' ASSOCIATION OF ONTARIO

### Statement of Changes in Fund Balances

Year ended October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th></th>
<th>2016 Fund Balances</th>
<th>2016 Excess of Revenue Over Expenses</th>
<th>2016 Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Fund</td>
<td>Permanent Education Fund</td>
<td>Legal Assistance Fund</td>
</tr>
<tr>
<td></td>
<td>Fund balances, beginning of year</td>
<td>$ 6,892,095</td>
<td>$ 683,454</td>
</tr>
<tr>
<td></td>
<td>Excess of revenue over expenses</td>
<td>23,578</td>
<td>16,692</td>
</tr>
<tr>
<td></td>
<td>Fund balances, end of year</td>
<td>$ 6,915,673</td>
<td>$ 700,146</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2015 Fund Balances</th>
<th>2015 Excess of Revenue Over Expenses</th>
<th>2015 Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Fund</td>
<td>Permanent Education Fund</td>
<td>Legal Assistance Fund</td>
</tr>
<tr>
<td></td>
<td>Fund balances, beginning of year</td>
<td>$ 6,841,118</td>
<td>$ 668,863</td>
</tr>
<tr>
<td></td>
<td>Excess of revenue over expenses</td>
<td>50,977</td>
<td>14,591</td>
</tr>
<tr>
<td></td>
<td>Fund balances, end of year</td>
<td>$ 6,892,095</td>
<td>$ 683,454</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
## REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Cash Flows

Year ended October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th>2016</th>
<th>General Fund</th>
<th>Permanent Education Fund</th>
<th>Legal Assistance Fund</th>
<th>PhD Fellowships Fund</th>
<th>ONPERE Fund</th>
<th>Special Projects Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of revenue over expenses</td>
<td>$ 23,578</td>
<td>$ 16,692</td>
<td>$ 580,972</td>
<td>$ 25,854</td>
<td>$ 343,503</td>
<td>–</td>
<td>$ 990,599</td>
</tr>
</tbody>
</table>

### Operating activities:

**Items not involving cash:**
- Amortization: 54,653
- Unrealized losses (gains) on investments: 5,830 (3,184) (36,647) – (21,108) – (55,109)

**Change in non-cash operating working capital:**
- Decrease (increase) in accounts receivable: 200,966 472 (21,728) 479 (322,395) (1,504) (143,710)
- Increase in due from Special Projects fund/due to General Fund: 2,011,434 – – – – (2,011,434) –
- Increase in due to Legal Assistance Fund/due to General Fund: (1,139,543) – 1,139,543 – – – –
- Decrease in prepaid expenses: 1,629 – – – – 10,372 12,001
- Decrease in loans receivable: – 6,718 – – – – 6,718
- Increase (decrease) in accounts payable and accrued liabilities: 120,389 – (24,361) – – – (184,696) (88,668)
- Decrease in due from MOHLTC: – – – – – 1,993,134 1,993,134
- Decrease in due to MOHLTC: – – – – – (120,620) (120,620)
- Increase (decrease) in deferred revenue: 567,276 – (30,913) – 34,432,188 – 34,968,551
- Increase in deferred revenue - MOHLTC: – – – – – 688,016 688,016

**Net cash generated from operating activities:**
1,822,634 4,006 1,025,894 479 34,088,685 373,268 37,314,966

### Financing activities:
- Bank indebtedness: – – 21,952 – – – 21,952

### Investing activities:
- Purchase of capital assets: (145,999)
- Increase in cost of investments: (1,010,071) (14,253) (1,716,938) (26,392) (34,432,188) – (37,199,841)
- Net cash used in investing activities: (1,156,070) (14,253) (1,716,938) (26,392) (34,432,188) – (37,345,841)

**Change in cash:**
690,142 6,445 (88,120) (59) – 373,268 981,676

**Cash, beginning of year:**
3,639,310 22,440 88,120 1,572 – 288,708 4,040,150

**Cash, end of year:**
$ 4,329,452 $ 28,885 $ – $ 1,513 $ – $ 661,976 $ 5,021,826
## REGISTERED NURSES' ASSOCIATION OF ONTARIO

Statement of Cash Flows (continued)

Year ended October 31, 2016, with comparative information for 2015

<table>
<thead>
<tr>
<th>2015</th>
<th>General Fund</th>
<th>Permanent Education Fund</th>
<th>Legal Assistance Fund</th>
<th>PhD Fellowships Fund</th>
<th>Special Projects</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of revenue over expenses</td>
<td>$ 50,977</td>
<td>$ 14,591</td>
<td>$ 600,944</td>
<td>$ 14,367</td>
<td>$ –</td>
<td>$ 680,879</td>
</tr>
</tbody>
</table>

### Operating activities:

**Items not involving cash:**

- Amortization: 252,153
- Unrealized losses (gains) on investments: (6,344)

**Change in non-cash operating working capital:**

- Decrease (increase) in accounts receivable and accrued interest: (328,719)
- Decrease in prepaid expenses: (99,127)
- Decrease in loans receivable: (99,127)
- Increase in accounts payable and accrued liabilities: (462,968)
- Decrease in due from Special Projects Fund/increase in due to General Fund: (2,011,434)
- Decrease in due from Legal Assistance Fund/increase in due from General Fund: 1,077,205
- Decrease in deferred revenue: 301,129
- Increase due from MOHLTC: – (2,338,552)
- Increase due to MOHLTC: – 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)
- Increase (decrease) in cost of investments: 486,334 14,372 416,968 (27,342)

**Net cash from (decrease 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

See accompanying notes to financial statements.
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 8).

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, 2016, there were 30 loans outstanding (2015 - 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.
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 providing nursing education reimbursements are reported in the Ontario Nursing Practice, Education and Research Endowment 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.
1. Significant accounting policies (continued):

(c) Capital assets:

Capital assets are recorded in the General 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:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>25 years</td>
</tr>
<tr>
<td>Office furniture and equipment</td>
<td>10 years</td>
</tr>
<tr>
<td>Computer hardware</td>
<td>5 years</td>
</tr>
<tr>
<td>Computer software</td>
<td>2 years</td>
</tr>
</tbody>
</table>

(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 8). 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.
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.
2. **Investments:**

<table>
<thead>
<tr>
<th>Fund</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income investments</td>
<td>$1,360,520</td>
<td>$349,270</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>148,391</td>
<td>155,401</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,508,911</td>
<td>504,671</td>
</tr>
<tr>
<td><strong>Permanent Education Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income investments</td>
<td>488,623</td>
<td>476,471</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>129,118</td>
<td>123,833</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>617,741</td>
<td>600,304</td>
</tr>
<tr>
<td><strong>Legal Assistance Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income investments</td>
<td>6,076,432</td>
<td>4,473,543</td>
</tr>
<tr>
<td>Mutual funds</td>
<td>609,947</td>
<td>459,253</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,686,379</td>
<td>4,932,796</td>
</tr>
<tr>
<td><strong>PhD Fellowships Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income investments</td>
<td>1,055,618</td>
<td>1,029,226</td>
</tr>
<tr>
<td><strong>ONPERE Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed income investments</td>
<td>34,453,296</td>
<td>–</td>
</tr>
<tr>
<td><strong>Less short-term investments</strong></td>
<td>44,321,945</td>
<td>7,066,997</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>29,762,419</td>
<td>5,925,779</td>
</tr>
</tbody>
</table>

Fixed income investments consist of bonds and term deposits bearing interest from 1.25% to 2.91% (2015 - 2.10% to 3.27%) per annum, with maturity dates ranging from 2016 to 2021 (2015 - 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.
4. Capital assets:

<table>
<thead>
<tr>
<th></th>
<th>2016 Cost</th>
<th>Accumulated amortization</th>
<th>Net book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office furniture and equipment</td>
<td>$625,544</td>
<td>$509,769</td>
<td>$115,775</td>
</tr>
<tr>
<td>Computer hardware</td>
<td>304,493</td>
<td>218,176</td>
<td>86,317</td>
</tr>
<tr>
<td>Computer software</td>
<td>184,218</td>
<td>179,244</td>
<td>4,974</td>
</tr>
<tr>
<td></td>
<td>$1,114,255</td>
<td>$907,189</td>
<td>$207,066</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2015 Cost</th>
<th>Accumulated amortization</th>
<th>Net book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office furniture and equipment</td>
<td>$556,510</td>
<td>$489,064</td>
<td>$67,446</td>
</tr>
<tr>
<td>Computer hardware</td>
<td>237,475</td>
<td>189,201</td>
<td>48,274</td>
</tr>
<tr>
<td>Computer software</td>
<td>174,271</td>
<td>174,271</td>
<td>–</td>
</tr>
<tr>
<td></td>
<td>$968,256</td>
<td>$852,536</td>
<td>$115,720</td>
</tr>
</tbody>
</table>

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.

As at October 31, 2016, the property is under contract to be sold. The current purchase and sale agreement is contingent on the satisfactory completion of conditions. A non-refundable deposit in final amount of $1,000,000 has been received under the agreement. Final closing of the sale is expected no later than January 15, 2019.

5. Contribution:

In 2016, the Association received a contribution in the amount of $34,432,188 from the MOHLTC. The amount received was the Association's share of the balance remaining in the Nursing Retention Fund which wound up on March 31, 2016. Per the agreement, the disbursed balance is restricted to nursing education reimbursement purposes. The Association has created a separate fund called the Ontario Nursing Practice, Education and Research Endowment ("ONPERE") to manage these funds. Management has indicated that $12,000,000 may be disbursed in the future to support the Nurse Health Program.
6. **Accounts payable and accrued liabilities:**

Included in accounts payable and accrued liabilities are government remittances payable of $378,696 (2015 - $434,755), which includes amounts payable for harmonized sales tax and payroll-related taxes.

7. **Deferred revenue:**

The Association's deferred revenue consists of the following:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership fees received for the upcoming membership year</td>
<td>$2,726,239</td>
<td>$3,209,432</td>
</tr>
<tr>
<td>Deposits received for upcoming conferences</td>
<td>20,336</td>
<td>780</td>
</tr>
<tr>
<td></td>
<td><strong>$2,746,575</strong></td>
<td><strong>$3,210,212</strong></td>
</tr>
</tbody>
</table>

8. **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, 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. 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.
8. Special Projects (continued):

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

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education Grants</td>
<td>$ 5,672,889</td>
<td>$ 3,153,017</td>
</tr>
<tr>
<td>Best Practice Guidelines - Clinical</td>
<td>2,107,263</td>
<td>1,865,263</td>
</tr>
<tr>
<td>Long-Term Care Best Practice Co-ordinators RNs</td>
<td>1,584,488</td>
<td>1,688,031</td>
</tr>
<tr>
<td>Advanced Clinical Practice Fellowships</td>
<td>547,048</td>
<td>312,095</td>
</tr>
<tr>
<td>Smoking Cessation</td>
<td>533,877</td>
<td>378,528</td>
</tr>
<tr>
<td>Best Practice Guidelines - Healthy Work Environment</td>
<td>456,846</td>
<td>395,946</td>
</tr>
<tr>
<td>Recruitment and Retention</td>
<td>380,357</td>
<td>491,947</td>
</tr>
<tr>
<td>Nursing Retention Fund</td>
<td>60,696</td>
<td>118,962</td>
</tr>
<tr>
<td>Long-Term Care Best Practice Co-ordinators Administration</td>
<td>671,989</td>
<td>499,079</td>
</tr>
<tr>
<td>Methadone Maintenance and Addictions Treatment</td>
<td>371,803</td>
<td>318,284</td>
</tr>
<tr>
<td>NQuIRE</td>
<td>483,594</td>
<td>510,351</td>
</tr>
<tr>
<td>Ontario MD</td>
<td>–</td>
<td>40,893</td>
</tr>
<tr>
<td>Elder Abuse Awareness Initiative</td>
<td>–</td>
<td>146,921</td>
</tr>
<tr>
<td>Youth Mental Health and Addictions Champions</td>
<td>–</td>
<td>87,750</td>
</tr>
<tr>
<td>Best Practice Spotlight Organizations</td>
<td>592,894</td>
<td>147,907</td>
</tr>
<tr>
<td>Pre Post Natal SC</td>
<td>–</td>
<td>156,084</td>
</tr>
<tr>
<td>Whiteboard Flu Video</td>
<td>37,500</td>
<td>–</td>
</tr>
<tr>
<td></td>
<td><strong>$ 13,501,244</strong></td>
<td><strong>$ 10,311,058</strong></td>
</tr>
</tbody>
</table>

The above-noted MOHLTC program expenditures include the following amounts paid to the Association's General Fund: (i) $343,278 (2015 - $518,259) for estimated staff costs related to non-MOHLTC fund employees who work on MOHLTC programs during the year; (ii) $142,250 (2015 - $147,875) for the MOHLTC program's estimated share of office administration and overhead costs, such as office supplies, telephone and utilities; and (iii) $90,000 (2015 - $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 $179,782 (2015 - $158,796) 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 $92,365 (2015 - $81,111).
8. 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:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$644,047</td>
<td>$1,450,129</td>
</tr>
<tr>
<td>Funding received or receivable</td>
<td>14,193,383</td>
<td>9,500,563</td>
</tr>
<tr>
<td>Interest earned (expensed) on funds</td>
<td>(4,123)</td>
<td>4,413</td>
</tr>
<tr>
<td>Expenses incurred</td>
<td>(13,501,244)</td>
<td>(10,311,058)</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$1,332,063</td>
<td>$644,047</td>
</tr>
</tbody>
</table>

Included in the balance of unspent funding due to MOHLTC as at October 31, 2016 is $139,588 (2015 - $151,837) in accumulated interest income earned on funding received from MOHLTC.

9. Changes in General Fund balance:

<table>
<thead>
<tr>
<th></th>
<th>Invested in capital assets</th>
<th>Unrestricted</th>
<th>Best practice guideline sales</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, October 31, 2015</td>
<td>$7,199,541</td>
<td>(492,528)</td>
<td>$185,082</td>
<td>$6,892,095</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenses</td>
<td>(54,653)</td>
<td>(60,899)</td>
<td>139,130</td>
<td>23,578</td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>145,999</td>
<td>(145,999)</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Total excess (deficiency) of revenue over expenses</td>
<td>91,346</td>
<td>(206,898)</td>
<td>139,130</td>
<td>23,578</td>
</tr>
<tr>
<td>Balance, October 31, 2016</td>
<td>$7,290,887</td>
<td>(699,426)</td>
<td>$324,212</td>
<td>$6,915,673</td>
</tr>
</tbody>
</table>
10. Commitments:

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>$53,199</td>
</tr>
<tr>
<td>2018</td>
<td>25,595</td>
</tr>
<tr>
<td>2019</td>
<td>18,481</td>
</tr>
<tr>
<td>2020</td>
<td>1,540</td>
</tr>
</tbody>
</table>

11. 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 to interest rate risk on its fixed interest rate financial instruments. The value of fixed income will generally rise if interest rate rise and decrease if interest fall. Changes in interest may also affect the value of equity securities. The interest rate exposure is managed through the Board of Directors approved policy of allocation of investable assets.

There has been no change to the risk exposures from 2015.
2016-2017 RNAO BOARD OF DIRECTORS

Carol Timmings              President
Vanessa Burkoski               Immediate Past-President
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 (May-September 2016)
Michelle Spadoni   Region 12 Representative (since September 2016)

MEMBERS-AT-LARGE
Rhonda Crocker Ellacott MAL Nursing Administration (May 2016-March 2017)
Julia Roitenberg MAL Nursing Administration (since March 2017)
Tammie McParland MAL Nursing Education
Maria Rugg MAL Nursing Practice
Angela Cooper Brathwaite MAL Nursing Research
Rhonda Seidman-Carlson MAL Socio-Political Affairs

INTEREST GROUPS REPRESENTATIVE
Una Ferguson