



Newfoundland
and Labrador

Easter Seals

NEWFOUNDLAND AND LABRADOR

Annual General Meeting 2022

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About Us

EASTER SEALS NEWFOUNDLAND AND LABRADOR



HISTORY

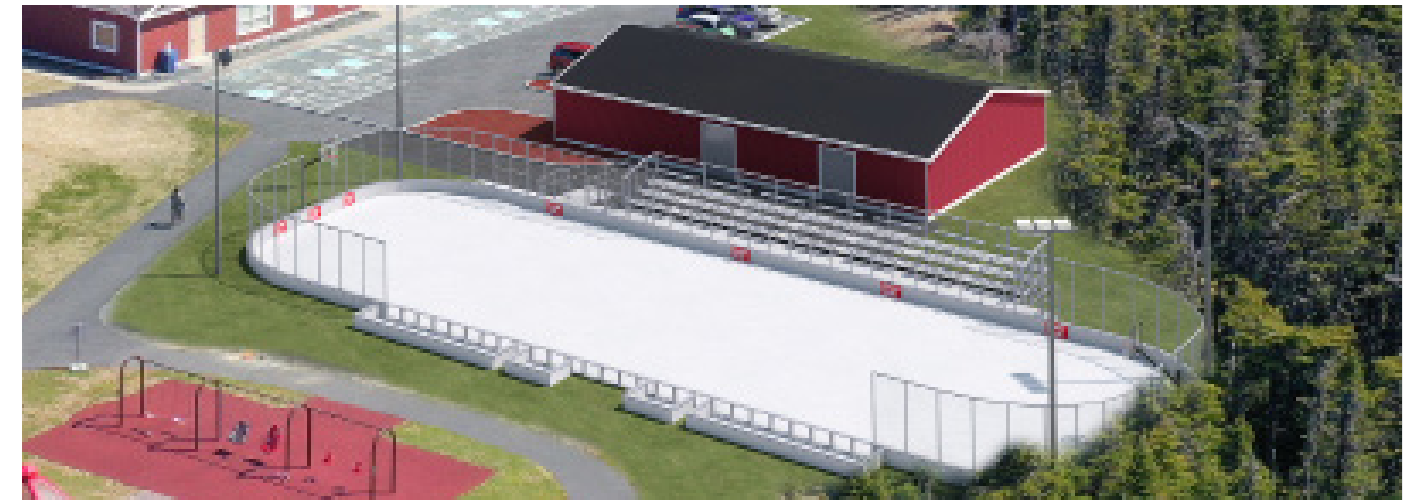
We are a charitable organization that has operated in this province since 1937. Since then we have tirelessly dedicated ourselves to engaging, inspiring and maximizing opportunities people with disabilities through life-changing programs and services. Approximately 100,000 people of all ages in our province live with disabilities such as physical, sensory, cognitive or other disabilities which present barriers to full participation in society.

EASTER SEALS HOUSE

Easter Seals House is more than the sum of its parts. It is not just where we host our programs and services. Easter Seals House is our home. It is the smiles, the laughs, and the unbridled joy that floats through our halls. Easter Seals House is one of the few places where persons with disabilities can relax and just hang out with their friends.

“Our vision is for a community where all people with disabilities live full, healthy and active lives. Our mission is to engage, inspire, and maximize opportunities for people with disabilities of all ages by providing meaningful programs and services.”

ESNL Inclusive and Accessible Park



With the completion of our playground, pavilion, event plaza, and sensory gardens, Easter Seals NL is preparing to break ground in 2023 for Phase III of our inclusive and accessible park, which will include:

- The construction of an outdoor rink/hardcourt surface area with team benches, transparent glass, ice-level doors, and an accessible viewing area with bleachers,
- A 2600-square-foot outbuilding.

Our participants will get to enjoy our recreation programs outdoors, like sledge hockey, wheelchair basketball, archery, and more! Our outbuilding will accommodate recreational and adaptive equipment for our Equipment Loan Program and Linda's Equipment Crossing.

ESNL's Park is becoming a reality for people with disabilities living in the province, and the community at large!

Letter From The Chair



Michael Duffy

Chair, Board of Directors



Since 1937, Easter Seals Newfoundland and Labrador have played a critical role in providing over 20 recreation and employment programs and educational services to people with disabilities in this province. Our vision is for a community where all people with disabilities live full, healthy, and active lives. Our mission is to engage, inspire, and maximize opportunities for people with disabilities by providing meaningful programs and services. Approximately 100,000 people of all ages in our province live with disabilities such as physical, sensory, cognitive, or other disabilities that present barriers to full participation in society. Our objective is to tear down these barriers and build an inclusive Newfoundland and Labrador.

In 2022, we were able to offer all of our recreation and employment programs, including our 8-week Day Camp at Easter Seals and our

Overnight Camps for families, adults, and youth at Burry Heights.

In March, we continued our cherished tradition by presenting our 2022 Seals to our patron Her Honour, The Honourable Judy M. Foote. We also awarded our outgoing Ambassador, Gavin Baggs, the Frasier Edison Easter Seals Ambassador Trust Scholarship and welcomed our new Ambassador, Brandon Bowen during our launch at Government House.

In May, we launched our seventh annual luxury cabin lottery with the cabin located on Dildo Pond, and successfully sold out. This lottery plays a significant role in the expansion of our Easter Seals Newfoundland and Labrador Park.

Our ninth annual Celebrate the Season took place in December with the musical band Shanneyganock and their Easter Seals friends at the St. John's Convention Center. This is a cherished holiday tradition for our guests, staff, musicians, and our participants.

This past year has provided us with the opportunity to launch new programs such as pottery, online music, and parent and me swimming and music. As well as offer more virtual "I Can Too" disability awareness education presentations to K-6 students across the province.

On behalf of the Board of Directors, we want to thank all of our staff, volunteers, participants and family members, donors, supporters, and community champions who supported our organization in 2022. Your engagement with our organization directly impacts the lives of people with disabilities in our province through recreation and employment programs and services, and you continue to make a lasting impact in our community.

Michael Duffy
Chair, Board of Directors

CEO Report



Mark Bradbury

Chief Executive Officer



Dear Friends of Easter Seals Newfoundland and Labrador,

2022 was an exciting year for Easter Seals Newfoundland and Labrador. Our participants were able to enjoy all of our existing and new recreation programs, and employment and educational services in-person. They also took part in outdoor activities, while exploring our inclusive and accessible park and playground.

Our Recreational Programs Department was successful in offering recreation programs and special events to people with disabilities in our community. In 2022, we continued to connect and engage with our participants across the province through outreach of our Boccia Program. We also launched new programs such as pottery sponsored by Fortis, along with parent and me swimming sessions.

Thank you to Megan, Dayna, Hayley, Taylor, Katlyn, Emily, Brigitte and Caitlin for all of your hard work and love that you give to the participants.

Our Employment and Educational Services Department continues to maximize employment opportunities for people with disabilities in the province. The 'I Can Too' Disability Education Awareness presentations reached over 4,000 students across our province through 140 presentations, which is tremendous growth and increasing popularity for this program. By the end of 2022, the Horizons Work Experience Program brought in 40 participants who successfully completed the program, and the Opportunities Fund assisted in launching 37 participants into the workforce. Thank you to Paula, Rachel, Matt, and Petra for your commitments to the participants and their bright futures, and a special congratulations to Paula and Rachel who have been with the organization for 21 and 11 years, respectively.

Thank you to our Office Administration Team, Katie, Melandy and Rebecca, who continue to provide support to all other departments, taking care of our accounting and payroll, and so much more. Also, congratulations to Katie on your commitment to our organization for the last 13 years.

Our Fund Development and Communications Department had a summer of music. We launched our Inaugural 8 week Concert Series in our new beautiful event plaza, utilizing our pavilion and watching some of our participants perform on stage. With a BBQ offered to the public every Friday, made possible by our long time volunteers from Century 21 Sellers Choice. Our Fund Development and Communications team, consisting of Samantha, Laura, Leah and Kari were able to organize and execute campaigns and events, as well as secure necessary funding through grants and proposals for our programs and services and for the continuation of the Park Project. The team also managed to keep up with the ever-changing internal and external communications up to date.

We were excited about the continued success of our Luxury Cabin Lottery, which sold out for the 3rd year in a row! Thank you to all who purchased tickets in support of Easter Seals NL and people with disabilities in the province, and to our sponsors for making this the most profitable year to date.

Our inclusive and accessible park was active and full of happy visitors this year. We continue to raise funds for the park and are looking forward to breaking ground on our next phase in 2024. This phase will

CEO Report

include the construction of an outdoor rink/hardcourt surface area with team benches, transparent glass, ice-level doors, and an accessible viewing area with bleachers, as well as a much needed 2600-square-foot outbuilding for storage and our equipment loan programs. We have big plans! I would also like to recognize our 2022 ambassador Brandon Bowen who was an outstanding ambassador and spokesperson for people with disabilities in the province. You represented Easter Seals NL perfectly through media, print, your musical talent which all shined through at our 100th Anniversary events in Ottawa. Thank you so much for all of your efforts, and we cannot wait to see where your political career takes you!

As the Treasurer's report indicates we are in good financial standing. We thank all those that support us with donations, grants, sponsorships, attending our events, and purchasing tickets for our Luxury Cabin Lottery. It has taken a valiant team effort, particularly over the past 8 years, to get us where we are today. As the Annual Report shows we have been improving operationally as well as striving toward our strategic Mission "to engage, inspire, and maximize opportunities for people with disabilities of all ages by providing meaningful programs and services".

As we move forward into 2023 and beyond, our continued focus will be to make our delivery of programs and operations increasingly safer and of high quality. This can only be accomplished as we continue to:

- improve communications, both internally and externally;
- create new partnerships and enhance existing ones;
- upgrade our policies and procedures, by-laws, and the Staff and Board Governance manuals.;
- build a skillful and dedicated operations management team and staff through regular communications, guidance, performance feedback, and offering resources and time for professional development in their areas of responsibility.

We have already started building on several of the initiatives laid out in our 2020 Strategic Plan, such as, raising awareness of what Easter Seals does via consistent branding and communications plans; raising funds for the Park Phase III outdoor arena and an outbuilding; continuing to expand our Provincial outreach beyond the overpass; and increasing transportation access to Easter Seals House.

I would like to recognize our amazing volunteers, without whom our recreation and employment programs and educational services would not run as smoothly and in some cases could not continue. In 2022, we had over 1000 program registrations that were supported by 60 new volunteers to Easter Seals NL in some capacity and continuous support from our over 100 existing ones. The success of our organization is due to your dedication and commitment to the participants, and we are very grateful. With the support of our staff and volunteers we were able to welcome over 100 new Easter Seals NL Members to our community. On behalf of the Board of Directors, staff, participants, families, and the entire disability community — Thank you so much!

Thank you to all who have been a part of Easter Seals NL in 2022. We look forward to continued growth and success in 2023.

Yours in leadership,
Mark Bradbury, MBA, CPA, FCMA,
Chief Executive Officer

Treasurer's Report



Cortney Green

Treasurer



We are pleased to report that the Easter Seals organization ("Easter Seals") is in a very healthy financial position. Due to the success of the 2022 Cabin Lottery, and as per the Capital Campaign Plan, Easter Seals invested an additional \$500,000 in guaranteed investment certificates as it continues to invest in the financial security of its future, with the interest intended for Building and Park operations and maintenance. Easter Seals is continuing to invest in capital projects to enable the organization to provide programs and ensure continued success for its participants in the future. Accounts receivable, trade payables and long-term liabilities are up-to-date, and all assets and amortization have been properly recorded. Deferred revenue has decreased slightly over the prior year mainly due to the recognition of contributions as the associated capital projects are completed and program equipment and supplies are purchased, having a positive impact on net income and programming success.

Overall, revenues have increased mainly due to the success of the 2022 Cabin Lottery, Grant writing, and event fundraising success. As consistent with revenue, expenses have increased over prior year due to the fact that as the 2021 lottery sold out early, the associated expenses were significantly less in prior year. Further, many programs and services were not operating throughout the duration of 2021 as a result of the COVID-19 pandemic, however resumed operation in 2022. As a result, Easter Seals has recognized net income of \$603,659 which will be used for normal operations, upcoming Building and Park operation, maintenance, and the rising costs of constructing Phase 3 of the Park outdoor arena and Outbuilding.

Although we are subject to normal operating challenges that most charitable organizations are faced with, we are diligently planning and investing for the upcoming years, to ensure a financially prosperous and sound organization to house the programs and services we offer to persons with disabilities in Newfoundland and Labrador.



Ambassador's Letter

Brandon Bowen

2022 Easter Seals Ambassador

My name is Brandon Bowen and I was the 2022 Easter Seals Ambassador for Newfoundland and Labrador. I honestly can't believe my time as the Ambassador is completed, like they say "time flies when you're having fun". Being the Ambassador was absolutely an amazing experience for me.

2022 marked the 100th anniversary of Easter Seals Canada. I had the opportunity to travel to Ottawa to celebrate the 100th anniversary of Easter Seals Canada. It was quite the experience, I met with Senators, Ministers, got a tour of the House of Commons, and even visited the Senate building and participated in the declaration of the 100th anniversary of Easter Seals Canada. It was definitely one of the highlights of being the Ambassador. Having held the role of Easter Seals Ambassador made such a positive impact on my life. It boosted my self-esteem, I gained public communications and media relations experience, and it was pretty cool to hear yourself on the radio ads. I enjoyed being involved in virtual meetings with Easter Seals Canada, discussing inclusion, and disability awareness and representing the promise of today's youth becoming tomorrow's leaders.

I've been involved with Easter Seals since the age of 2, participating in many programs such as summer and winter camps, swimming, boccia, sled hockey, wheelchair basketball, and family events. When I enter the Easter Seals building, my disability is left at the door. Sadly, being a teenager with a disability hasn't been easy because often I'm not accepted by my peers. This is where Easter Seals continues to help me. Everyone is always considered equal at Easter Seals and that is very important. Anyone who has been involved with Easter Seals sees the smiles, hears the laughter, notices the friendships, and is being accepted for being you, this is why I love Easter Seals.

We have a fantastic Easter Seals family and most importantly it continues to grow. Easter Seals continues to grow because of all the support starting with Easter Seals staff, volunteers, participants, donors, government, and communities and I thank each of you for making this possible. Having this support in 2022, here are some of the accomplishments: Paper Egg Campaign, Dance Day,

Disability Golf Classic, Luxury Cabin Lottery, Concert Series, Run Walk Stroll and Roll, Opera on the Avalon music video, and Celebrate the Season. Isn't that amazing?

Being an Easter Seals Ambassador I became the voice of people with disabilities and honestly, my voice will never go silent.

Sincerely,
Brandon Bowen
P.S. Whatever you need Mark



Our Team

EASTER SEALS
NEWFOUNDLAND AND LABRADOR

BOARD OF DIRECTORS 2022

• Michael Duffy	Chair
• Kelly Santos	Vice Chair
• Denise Durphy-Sheppard	Past Chair
• Cortney Green	Treasurer
• Mike Murphy	General Member
• Katherine Costello	General Member
• Stephanie Mandville	General Member
• Leah Davis	General Member

STAFF

• Mark Bradbury	Chief Executive Officer
• Katie Janes	Office Manager
• Melandy Bearns	Administrative Assistant (Ended April)
• Rebecca McNeill	Accounting & Office Administrator (Started May)
• Samantha Parrell	Fund Development & Communications Manager
• Laura Douglas	Fund Development & Communications Coordinator
• Leah Pumphrey	Grant Writer & Planned Giving Assistant (Ended March)
• Kari Dunphy	Grant Writer & Planned Giving Coordinator (Started March)
• Megan Fitzgerald	Recreation Programs & Building Maintenance Manager (Maternity Leave)
• Dayna Penney	Interim Recreation Programs & Building Maintenance Manager
• Hayley Redmond	Recreation Programs Assistant
• Taylor Jackman	Recreation Programs Coordinator (Ended August)
• Katlyn Winters	Recreation Programs Assistant
• Emily Murphy	Recreation Programs Assistant (Started September)
• Brigitte Smith	Recreation Programs Assistant (Started September)
• Caitlin Mullaley	Recreation Programs Assistant (Started September)
• Paula Hayes	Director of Employment & Educational Services
• Rachel Warren	Opportunities Fund & 'I Can Too!' Disability Education Coordinator
• Matt Pike	Horizons Program Coordinator
• Petra Chaffey-Johnson	Horizons Program Assistant Program Assistant



Recreation Programs

EASTER SEALS NEWFOUNDLAND AND LABRADOR

Our Recreation Programs Department delivered a wide range of programs and services in 2022. Our goal in 2022 was to continue to connect and engage our participants across the province. We were excited to launch a new pottery program, along with parent and me swimming sessions. We were able to add a GRIT chair to our equipment loan program, and finally be able to return to our Socials and overnight Camp Bumbleberry.

→ Weekly Recreation Programs

- Sledge Hockey
- Wheelchair Basketball
- Creative Expressions Music
- Let's Get Active
- Boccia
- Target Shooting
- Dansability
- Swimming
- Archery
- Jr. Boccia
- Climbing
- Build Your Skills
- NEW Pottery
- NEW Parent and me Swimming

→ Events

- Socials for St. Patrick's Day, Spring Fling, Halloween
- Kick-off to Summer Fire
- Boccia Fun Day
- Halloween Trunk or Treat
- Family Holiday Party
- Holiday Dinner and Dance



Recreation Programs

EASTER SEALS NEWFOUNDLAND AND LABRADOR

→ Summer Camps

- Delivered Day Camp at Easter Seals House
- Was unable to deliver overnight camp
- Delivered 'Days of Camp' for our adult and family population who missed out on overnight camp

→ Services

- Equipment Loans - received a GRIT Chair
- Linda's Equipment Crossing
- Volunteer Program



Other Program Services

EASTER SEALS
NEWFOUNDLAND AND LABRADOR



Highlights

- We had over 100 new member intakes and 60+ new volunteers join our programs.
- Over 1000 registrations processed for Recreation Programs.
- We were able return to a full year of programming including socials, family events, and best of all Camp Bumbleberry.
- We were able to launch our pottery program full-time.
- Our Recreation Programs Department welcomed a team of part-time staff of Katlyn Winters, Kristina Ledrew, Brigitte Smith, Emily Murphy, and Caitlyn Mullalley.

Fund Development and Communications Department

EASTER SEALS
NEWFOUNDLAND AND LABRADOR

Communications

Our internal and external communications were successfully created and distributed by our Fund Development Team with the help of the Employment and Educational Services and the Recreation Programs Departments. Our marketing and media plan for 2022 was to increase the awareness of our programs and services and to increase donor engagement online. With the help of JAC Agency, Easter Seals NL successfully reached higher engagement on our Social Media platforms highlighting the many successes of our participants throughout the year.

Grants

This was a very successful year for grant application approvals for Easter Seals Newfoundland and Labrador. Through the research, writing and submissions from the Fund Development Team and with assistance from our Employment and Educational Services and Recreation Programs Departments, our programs and services received financial assistance for new programs and equipment, as well as the continued construction of our park project. We were able to form new partnerships and community connections through successful grant and corporate donation applications, which we hope to expand upon in 2023. Notable successes include a \$4000 partnership with Fortis that facilitated our new Pottery Program, a \$12,000 provincial government grant for Build Your Skills, and \$11,774 Canadian Tire Jumpstart grant which allowed us to purchase 6 new sledges for the Sledge Hockey program.

Campaigns

During Easter Seals Month in March, we unveiled the Easter Seals NL Seals for 2022 with the help of our Patron Her Honour, The Honourable Lieutenant Governor Judy M. Foote, and announced our new 2022 Easter Seals Ambassador, Brandon Bowen. We also acknowledged the hard work and dedication of our 2021 Easter Seals Ambassador, Gavin Baggs, who was the recipient of The Fraser Edison Easter Seals Ambassador Trust.

Easter Seals NL delivered our annual Direct Mail Campaign, where our official seals were sent in the mail to our Direct Mail supporters. This year's campaign focused on our Equipment Loan Programs, these programs are designed to provide free equipment rentals to our participants. Our loan programs also promote socialization and healthy living. Donations for our Direct Mail Campaign have increased from the previous year. Easter Seals NL also launched our annual Paper Egg Campaign with local businesses and retail stores. The Paper Egg campaign is an important fundraising and awareness initiative that works with National and Provincial partners. In 2022, we had 15 partners across the province, and it was wonderful to see how many Newfoundlanders and Labadorians purchased an egg in support of our programs and services and people with disabilities.

In May, the Luxury Cabin Lottery was launched for the 7th consecutive year. With many incredible partners throughout the Island, the lottery was another incredible success and we sold out!

Fund Development and Communications

Events

Starting in May and running once a month for the remainder of the year, our Fund Development Team hosted trivia nights in partnership with Ninepenny Brewing and they have been an amazing success.

In 2022, we launched our inaugural Summer Concert series which took place every Friday during lunch. They were a hit! Participants, families, and the public were invited to enjoy their lunch with free, live music, or opt to partake in the weekly barbecues for a small donation.

In August, the Easter Seals NL Disability Golf Classic took place at The Wilds, and 15 teams from local businesses, corporations, and organizations joined us for an amazing afternoon on the green.

Run, Walk, Stroll, and Roll took place in September, and it was an incredible success. Sponsored by the Rotary Club of St. John's Northwest, participants fundraised over \$15,000 in support of Easter Seals NL.

In December, our Celebrate the Season Corporate Luncheon with Shanneyganock and many of the Creative Expressions Music participants was held at the St. John's Convention Centre with over 250 people joining us to kick-off the holiday season.

We would like to thank all of the incredible donors, sponsors, community partners, and supporters who gave the gift of inclusion in 2022. Thanks to your generosity, Easter Seals NL was able to raise important funds for our over 20 meaningful recreation programs and career & educational services.

2022 FUNDRAISING CAMPAIGNS AND EVENTS

- ESNL Direct Mail Campaign
- ESNL Paper Egg Campaign
- Century 21 Send Kids to Camp Campaign
- 2022 ESNL Luxury Cabin Lottery
- Dance Day 2022
- Inaugural Concert Series, Sponsored by Century 21 Seller's Choice and Browning Harvey Ltd
- ESNL Disability Golf Classic at The Wilds, Sponsored by BRP, Canadian AV, Capital Mitsubishi, CBRE, Discovery Centre, Harold Snow Service Group, Hunt's Transport, IG Wealth Management, Momentum Developmental Supports, NL Hydro, Nutra Holdings, Orkin, Port Authority of St. John's, RBC, Rogers Rogers

- Moise, Rutter, Shoreline Mortgages, Steers Insurance, Superior Propane, Telelink, and Verafin
- Run, Walk, Stroll and Roll in support of Easter Seals NL, Sponsored by Rotary Club of St. John's Northwest
- Celebrate the Season with Shanneyganock, Sponsored by Bell Aliant, Music NL, St. John's Convention Centre, Deloitte, and Momentum Developmental Supports
- Trivia Nights, Sponsored by Ninepenny Brewing

Employment and Educational Services

EASTER SEALS NEWFOUNDLAND AND LABRADOR

In 2022 our Employment & Educational Services team continued to operate delivering a combination of in person and virtual programming to assist participants to secure jobs, develop new skills as well as educate about disability awareness. We also added a new program called Secure Futures



Horizons Work Experience Program

Horizons continues to assist Canadian youth with overcoming barriers to employment, thanks to multi-year funding from the Government of Canada under the Youth Employment and Skills Strategy (YESS). We would like to extend our heartfelt thanks to our Senior Program Development Officer, Marina Mercer, who has been a constant support and advocate for our program.

We have been honoured to work with Casey Sabawi, Former Senior Manager for Easter Seals Canada. Who helped us secure multi-year funding under RBC's 21st Century Skills and Leadership Program. These funds enhance the support we can provide to our participants, such as adaptive equipment, transportation, additional training and more.



2022 Horizons participants looking fashionable in their Easter Seals hoodies

At the end of 2022, 40 participants enrolled in Horizons. And participated in skills training sessions and earned professional certificates, such as First-Aid, WHMIS, Food Safety, and Customer Service. We would like to express our thanks to our community partners who have delivered exceptional training, presentations and tours: St. John's Board of Trade, Hospitality NL, Eastern Safety Services, Training Solutions NL, Planned Parenthood, Skills Canada, Emma Noseworthy (Tie-Dye), Community Volunteer

Income Tax Clinic, CRA, Trans Support NL, Activate Learning NL, The Rooms, CNA, Eastern Academy, Carpenter Milwright College, Keyin College, Academy Canada, Memorial University, Discoverability Network, First Light, Sheldon Crocker, Chris Koch, Human Rights Commission, Learning Disability Association, and the YMCA.

The success of our program is only possible with the support of some fantastic employers who hired participants. We would like to recognize the following employers: Rossy, Key Assets, Sobeys, Signature Salon, Smittys, Joy Marks Physiotherapy, Clovalley, Evergreen Recycling, Saltwire, Porters Homes, TLC Homecare, Integrated Staffing, and Pipers.

We are so appreciative of everyone who was involved in the Horizons program in 2022. Your contributions have made an enormous impact.



2022 Horizons staff and participants, with Casey Sabawi from Easter Seals Canada, who visited with our group for the day.

Employment and Educational Services

EASTER SEALS
NEWFOUNDLAND AND LABRADOR



'I Can Too!' Disability Awareness Program



Rachel Warren presenting to an engaged group of students.

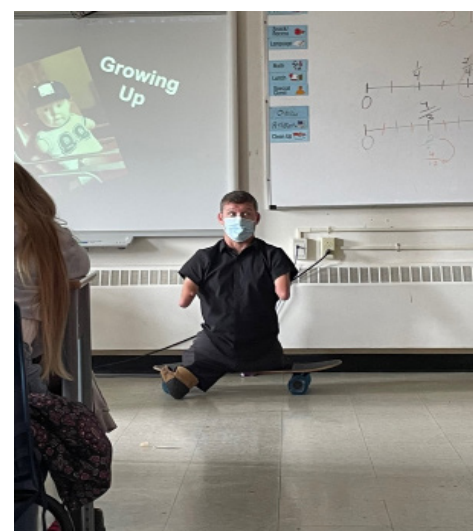
The 'I Can Too!' disability education program continued to grow in 2022; our best year to date! Our Coordinator Rachel was quite busy spreading the message of kindness and inclusion to a variety of community groups as well as numerous schools throughout the province. A highlight of 2022 was having a special guest, Chris Koch, visit with the students of Larkhall Academy as part of the program! Students really enjoyed listening to Chris's story and it helped solidify the message that a person with a disability can do many things, just in their own way.

In 2022, 'I Can Too!' reached over 4000 students through 140 presentations. We are thankful to the following schools and community groups for the invitation to present: Holy Trinity Elementary, Peacock Primary (Happy Valley-Goose Bay), Lakewood Academy (Glenwood), Riverside Elementary (Clareville), Larkhall Academy, St. Matthew's Elementary, Anthony Paddon Elementary (Musgravetown), Mary, Queen of Peace Elementary, Octagon Pond Elementary, St.

Teresa's School, Cape St. Francis Elementary (Pouch Cove), Rennie's River Elementary, Stephenville Elementary, Donald C. Jamieson Academy (Burin Bay Arm), Brian Peckford Primary (Triton), Roncalli Elementary, Green Bay South Academy, and St. Bernard's School (Witless Bay).

We would also like to thank the Association of New Canadians for inviting us to present to their summer program participants. With the assistance of interpreters, we were able to deliver the 'I Can Too!' presentations to new community members in multiple languages.

In 2022, we were delighted with the continued growth of the 'I Can Too!' disability education program and we plan to continue to expand throughout the province.



Guest Presenter: Chris Koch at Larkhall Academy

Employment and Educational Services

EASTER SEALS
NEWFOUNDLAND AND LABRADOR



Opportunities Fund Community Coordinator

In 2022, as a Provincial Coordinator for Opportunities Fund, we've been fortunate to make connections with so many wonderful people across the province. Being a part of a participant's career journey is something we do not take for granted and we thank them for placing their trust in us to assist them. We were extremely busy, assisting participants secure their first jobs, re-enter the workforce, providing funding to purchase equipment to assist participants in their jobs, such as laptops, tablets and software. We were also fortunate to be able to fund professional development training to help participants advance in their careers.

All of this has been made possible thanks to multi-year funding from the Government of Canada under Employment and Social Development Canada (ESDC). Special thanks to the many amazing program officers who we've had the pleasure of working with in 2022. We proudly placed 37 people with disabilities in the workforce in 2022. We are extremely grateful to the following supportive businesses and organizations who hired an individual with a disability: 3F Waste Recovery (2), Alexander Murray Trail, Anglican Cathedral of St. John the Baptist, Baccalieu SPCA, Bi-Rite Distributors (Marystown), Black Rock Paving, Burry's Garage (Marystown), Bursey's Taxi, Eagle Enterprises (St. Anthony), Easter Seals NL, Elizabeth Fry Foundation, Foxtrap Harbour Authority, Geared PowerSports, Green Bay Community Employment Corporation (2), Green Bay Youth Centre, Habitat for Humanity NL, Healy Services, Hickey's Timber Mart, Indian Falls Chalet, Lawyna Wawnya (2), Marystown Mini Mart, Marystown Museum, Maverick Sports, MowGo Property Services (3),

Music NL, Newfoundland and Labrador Housing & Homelessness Network, Riddle Fence Publishing (3), Saucy Pots Pottery, Startastic Ventures (Tim Hortons), and The Town of Fortune.

We would also like to recognize our community partners who assist us in supporting people with disabilities to enter the workforce. These include: Canadian Council on Rehabilitation and Work, Community Sector Council, Corrections Canada, Empower, The Disability Resource Centre, John Howard Society, Mariner Resources Opportunities Network, Smallwood Crescent Community Centre (Marystown), Spinal Cord Injury (St. Anthony), The Community Centre Alliance, The Murphy Centre, and Waypoints.

Thank you to everyone who supported our program and congratulations to all the Opportunities Fund participants on your success!



Opportunities Fund Participant, Wad Greening, on the job at Hickey's Timber Mart.

Employment and Educational Services

EASTER SEALS
NEWFOUNDLAND AND LABRADOR

➔ Secure Futures

In spring of 2022 we successfully launched a Financial Literacy Program called "Secure Futures" through a partnership with Easter Seals Canada. We are extremely grateful to our funding partner TD Bank for supporting us to develop this new program. At the end of 2022 we directly serviced 35 participants by providing financial literacy sessions on goal setting, taxes, smart shopping, paystub reading, budgeting, and borrowing money.

We'd also like to recognize the following individuals and businesses for their support in delivering training sessions: Deon Hancock from Hancock Financial Services, Punit Choubley from the Community Volunteer Income Tax Clinic, Logan St. Croix from Activate Learning, Krista Rice CPA Canada, Anna Stasis and Timothy O'Leary from the Canada Revenue Agency, Kimberly Radford from Employment and Social Development Canada, and Bibi Aboobakar from TD Corporate.



2022 Secure Futures Participants engaged in a presentation from the Community Volunteer Income Tax Clinic

Financial Reports

EASTER SEALS
NEWFOUNDLAND AND LABRADOR

EASTER SEALS NEWFOUNDLAND AND LABRADOR INC.
Financial Statements
Year Ended December 31st, 2022

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.

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Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Directors of Easter Seals, Newfoundland and Labrador Inc.

Qualified Opinion

I have audited the financial statements of Easter Seals, Newfoundland and Labrador Inc. (the Organization), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2022, and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, I was not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2022, current assets and net assets as at December 31, 2022. My audit opinion on the financial statements for the year ended December 31, 2021 was modified accordingly because of the possible effects of this limitation of scope.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Organization in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Other Matter

The prior year financial statements have been adjusted to correct net assets funds that were internally restricted in 2018 for phase two of the playground/park development. The net adjustment was a decrease in deferred revenue - capital campaign by \$272,781 and a corresponding increase to unrestricted net assets. See Note 18 to the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report to the Directors of Easter Seals, Newfoundland and Labrador Inc.
(continued)

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Clarenceville, Newfoundland and Labrador
Chartered Professional Accountant
Richard K Power, FCPA, Professional Corporation

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.
Statement of Financial Position
December 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash (Note 4)	\$ 761,896	\$ 737,361
Short term investments (Note 5)	2,797,517	2,301,993
Accounts receivable (Note 6)	14,931	14,753
Prepaid expenses (Note 7)	96,683	202,098
	3,671,027	3,256,205
CAPITAL ASSETS (Note 8)	2,519,765	2,591,595
LONG TERM INVESTMENTS - Restricted (Note 9)	64,770	72,227
	\$ 6,255,562	\$ 5,920,027
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 11)	\$ 112,580	\$ 185,949
Canada emergency business loan (Note 13)	60,000	-
Wages payable	36,917	38,069
Employee deductions payable	45,550	32,611
Deferred revenue (Note 12)	481,565	543,617
	736,612	800,246
DEFERRED REVENUE - CAPITAL CAMPAIGN (Note 12)	-	80,100
DEFERRED CONTRIBUTION - EASTER SEALS HOUSE (Note 14)	1,449,366	1,509,756
CANADA EMERGENCY BUSINESS LOAN (Note 13)	-	60,000
	2,185,978	2,450,102
NET ASSETS		
Unrestricted net assets	1,485,048	806,103
Internally restricted funds (Note 9)	64,770	72,227
Investment in Capital Assets	2,519,766	2,591,595
	4,069,584	3,469,925
	\$ 6,255,562	\$ 5,920,027

ON BEHALF OF THE BOARD

Board Chair

Finance Committee Chair

The accompanying notes are an integral part of these financial statements

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.**Statement of Operations****Year Ended December 31, 2022**

	2022	2021
REVENUES		
Fund development and corporate affairs	\$ 2,900,634	\$ 2,996,303
Program fees and career services funding	688,050	531,985
Contributions	241,738	72,160
Government funding	128,042	81,038
Rental income	2,758	9,607
Other	25,529	27,366
	3,986,751	3,718,459
DIRECT EXPENSES		
Fund development and corporate affairs expenses (Note 15)	1,789,639	1,373,180
CONTRIBUTION MARGIN	2,197,112	2,345,279
EXPENSES		
Amortization of capital assets (Note 8)	150,580	153,927
Operating expenses (Note 16)	474,674	452,466
Program expenses (Note 17)	1,084,605	751,777
	1,709,859	1,358,170
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	487,253	987,109
OTHER INCOME		
Wage subsidies (Note 19)	27,716	272,928
Interest income	28,300	7,721
Amortization of deferred capital contribution (Note 14)	60,390	62,907
	116,406	343,556
EXCESS OF REVENUES OVER EXPENSES	\$ 603,659	\$ 1,330,665

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.**Statement of Changes in Net Assets****Year Ended December 31, 2022**

	Unrestricted Net Assets	Restricted Assets	Investment in Capital Assets	2022	2021
NET ASSETS - beginning of year (restated - see Note 18)	\$ 806,103	\$ 72,227	\$ 2,591,595	\$ 3,469,925	\$ 2,139,259
Purchase of equipment	(78,751)	-	78,751	-	-
Amortization	150,580	-	(150,580)	-	-
Adjustment of funds for unrealized loss	3,457	(3,457)	-	-	-
Scholarship issued	-	(4,000)	-	(4,000)	-
Excess of revenues over expenses	603,659	-	-	603,659	1,330,665
NET ASSETS - end of year	\$ 1,485,048	\$ 64,770	\$ 2,519,766	\$ 4,069,584	\$ 3,469,925

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.**Statement of Cash Flow****Year Ended December 31, 2022**

	2022	2021
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 603,659	\$ 1,330,665
Items not affecting cash:		
Amortization of capital assets	150,580	153,927
Amortization of deferred capital contribution	(60,390)	(62,907)
	693,849	1,421,685
Changes in non-cash working capital:		
Accounts receivable	(178)	7,050
Accounts payable and accrued liabilities	(73,368)	(47,847)
Deferred revenue - programs	(62,052)	194,099
Prepaid expenses	105,415	(165,604)
Wages payable	(1,152)	3,303
Employee deductions payable	12,939	30,992
	(18,396)	21,993
Cash flow from operating activities	675,453	1,443,678
INVESTING ACTIVITIES		
Purchase of capital assets	(78,751)	(60,125)
Decrease (Increase) in long term Investments	7,457	(2,362)
Cash flow used by investing activities	(71,294)	(62,487)
FINANCING ACTIVITIES		
Deferred revenue	(80,100)	(243,388)
Transfer from reserve - scholarship	(4,000)	-
Cash flow used by financing activities	(84,100)	(243,388)
INCREASE IN CASH FLOW	520,059	1,137,803
Cash - beginning of year	3,039,354	1,901,551
CASH - END OF YEAR	\$ 3,559,413	\$ 3,039,354
CASH CONSISTS OF:		
Cash	\$ 761,896	\$ 737,361
Short term investments	2,797,517	2,301,993
	\$ 3,559,413	\$ 3,039,354

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.**Notes to Financial Statements****Year Ended December 31, 2022****1. NATURE OF OPERATIONS**

Easter Seals, Newfoundland and Labrador Inc. (the "Organization" or "Easter Seals") was incorporated on April 6, 1937 under the Newfoundland and Labrador Corporations Act as a non-profit organization without share capital. The Organization's main purpose is to provide programming for children with physical disabilities designed to maximize their abilities.

Easter Seals is a registered charity pursuant to the Income Tax Act (Canada) and is, therefore, exempt from income taxes under section 149 and may issue tax-deductible receipts to donors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBasis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (GAAP).

Cash

Cash represents deposits or cash held with Canadian Chartered Banks and cash advances received for programs and capital that have been deferred.

Short-term investment

Short-term investments are investments in money market instruments with maturities longer than three months and less than twelve months.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Land improvements	8%	declining balance method
Buildings	4%	declining balance method
Computer equipment	20%	declining balance method
Furniture, fixtures and equipment	10%	declining balance method

The organization regularly reviews its capital assets to eliminate obsolete items.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates such as amortization of capital assets and deferred capital contributions are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.
Notes to Financial Statements
Year Ended December 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments policy

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

Impairment of long lived assets

The organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Revenue recognition

Revenues are recognized when they are earned, specifically when all of the following conditions are met:

- there is clear evidence that an arrangement exists;
- amounts are fixed or can be determined;
- the ability to collect is reasonably assured.

The Organization uses the deferral method of accounting for contributions. Restricted contributions related to expenses for future periods are deferred and recognized as revenue in the period in which the related expenses are incurred.

The deferred capital contributions are recognized at the same rate as the related capital assets are amortized.

Donation recognition

Donations are recorded as revenue when received.

Contributed services

Volunteers contribute a significant number of hours per year to assist the Organization in carrying out its objectives. In addition, the Organization receives donated materials and services throughout the year. Since no objective basis exists for recording or assigning value to the services, they are not reflected in the accompany financial statements.

Managing capital

The capital structure of the Organization consists of net assets. Capital requirements are funded through government grants, program revenues and corporate donations. The objective when managing capital is to ensure it maintains adequate capital to support its continued operations.

The Organization is not subject to externally imposed capital requirements.

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.
Notes to Financial Statements
Year Ended December 31, 2022

3. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2022.

(a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its donors and other related sources, long-term debt, and accounts payable.

(b) Interest rate risk

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

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

4. CASH

Cash balance consists of:

	2022	2021
Operating funds	\$ 697,600	\$ 394,323
Cottage lottery	1,344	2,294
Opportunities Fund	62,952	340,744
	\$ 761,896	\$ 737,361

5. SHORT-TERM INVESTMENTS

At year end, the Organization's short-term investments consisted primarily of guaranteed investment certificates with maturity dates within one year plus accrued interest.

6. ACCOUNTS RECEIVABLE

	2022	2021
Harmonized sales tax	\$ 12,745	\$ 11,639
Trade receivables	4,086	4,542
Other receivables	-	972
	16,831	17,153
Less: allowance for doubtful accounts	(1,900)	(2,400)
	\$ 14,931	\$ 14,753

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.**Notes to Financial Statements****Year Ended December 31, 2022****7. PREPAID EXPENSES**

	2022	2021
Insurance	\$ 25,828	\$ 28,675
Cottage Lottery 2022	-	102,568
Cottage Lottery 2023	70,855	70,855
	\$ 96,683	\$ 202,098

8. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Land improvements	\$ 1,044,464	\$ 283,578	\$ 760,886	\$ 825,368
Buildings	2,586,044	1,029,994	1,556,050	1,614,548
Computer equipment	46,985	24,916	22,069	10,117
Furniture, fixtures and equipment	251,310	117,553	133,757	119,184
Signs	14,995	8,197	6,798	7,389
Parking lot	52,656	12,451	40,205	14,989
	\$ 3,996,454	\$ 1,476,689	\$ 2,519,765	\$ 2,591,595

9. LONG TERM INVESTMENTS - Restricted

Long term investments consists of a portfolio of mutual funds at market value (cost - \$65,591). The investment is restricted as it relates to restricted funds for scholarships.

10. CREDIT FACILITY

The Organization has an available operating line of credit of \$500,000 from TD Canada Trust, which bears interest at prime plus 1% per annum. As at December 31, 2022, there were no funds withdrawn on the line of credit (2021 - \$ Nil).

11. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
<u>Payables</u>		
Accounts payable	\$ 71,644	\$ 154,098
Accrued liabilities	40,936	31,851
	\$ 112,580	\$ 185,949

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.**Notes to Financial Statements****Year Ended December 31, 2022****12. DEFERRED REVENUE**

Deferred revenue relates to program funding and capital funding received in advance from donors for specific programs and capital projects at December 31, 2022.

	2022	2021
Current deferred revenue		
Program funding	\$ 401,465	\$ 543,617
Capital campaign	80,100	-
	481,565	543,617
Long-term deferred revenue (Note 18)		
Capital campaign	-	80,100
	\$ 481,565	\$ 623,717

13. CANADA EMERGENCY BUSINESS LOAN

A Government of Canada guaranteed loan of \$60,000 with the following terms:

The loan is interest free, and 33.33% (i.e. \$20,000) of the loan is eligible for loan forgiveness if 66.67% (i.e., \$40,000) has been fully repaid on or before December 31, 2023. It also has no principal repayments during this period.

If the loan is not repaid by December 31, 2023, it can be converted into a 2-year term loan, and will be charged an interest rate of 5%, payable monthly. It will still not incur any principal payment requirements until December 31, 2025.

14. DEFERRED CAPITAL CONTRIBUTIONS - EASTER SEALS HOUSE

Deferred capital contributions represents the donations received for the original construction of the Easter Seals House. As amortization of the building is recorded, deferred capital contributions are recorded as an offset to amortization on the Easter Seals House.

15. FUND DEVELOPMENT AND CORPORATE AFFAIRS EXPENSES

	2022	2021
Advertising and promotion	\$ 308,852	\$ 201,345
Event rental and prizes	1,250,246	987,943
Licensing and event fees	19,202	21,415
National assessments	13,294	8,415
Office and supplies	38,309	10,185
Other	7,400	8,162
Salaries and benefits	148,785	135,020
Travel	3,551	695
	\$ 1,789,639	\$ 1,373,180

EASTER SEALS, NEWFOUNDLAND AND LABRADOR INC.

Notes to Financial Statements
Year Ended December 31, 2022

16. OPERATING EXPENSES

	2022	2021
Bad debts (recovery)	\$ (500)	\$ 685
Insurance	36,169	54,697
Interest and bank charges	64,029	59,439
Miscellaneous	5,967	9,309
Office and supplies	12,358	12,056
Professional fees	3,373	3,625
Repairs and maintenance	67,677	53,318
Salaries and wages	251,803	238,150
Utilities	33,798	21,187
	\$ 474,674	\$ 452,466

17. PROGRAM EXPENSES

	2022	2021
Miscellaneous	\$ 37,279	\$ 15,580
Office and supplies	29,962	25,542
Professional fees	10,267	7,020
Program Stipends	40,815	40,557
Salaries and benefits	910,930	654,244
Service rentals	34,869	6,970
Travel	20,483	1,864
	\$ 1,084,605	\$ 751,777

18. PRIOR PERIOD ADJUSTMENT

Unrestricted net assets have been adjusted by \$272,781 in a prior period to correct funds that were internally restricted in 2018 for phase two of the playground/park development. The net adjustment was a decrease in deferred revenue - capital campaign by \$272,781 and a corresponding increase to unrestricted net assets.

	2022	2021
Unrestricted net assets as previously reported	\$ 533,322	\$ (888,780)
Adjustment to internally restricted funds	272,781	272,781
Adjusted unrestricted net assets - beginning of the year	\$ 806,103	\$ (615,999)

19. COMPARATIVE FIGURES

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





Newfoundland
and Labrador

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