



Brain Injury Association of Niagara & *Friends Helping Friends* **e-Annual Report**



2020



Meeting ID: <https://ws02web.zoom.us/j/81720104613>

Passcode: BIANAGM



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Annual General Meeting

of

Brain Injury Association of Niagara

and

Friends Helping Friends

June 23, 2021

at 7:00 p.m.

Via Zoom Platform

BIAN Office/ Oasis Clubhouse

Unit 4 - 300 Bunting Road
St. Catharines, ON L2M 7X3



WELCOME

Brain Injury Association of Niagara

2020 Elected Board of Directors

Katie Schinkel
(President)
Alicia Kralt
(Vice-President)
Sherrie Bieman-Copland
(Past President)
Rebecca Tennier
(Treasurer)
Jennifer Horton
(Secretary)
Angel Anderson
Katherine Badenoch
Connie Field
Belinda Darlene Humphrey
Justine McKay
Taylor Robertson
Chelsey Skrebiec

Marilyn Phillips
(Resigned Sep 2/20)

2020 Employees

Pat Dracup, *Advocacy,
Education & Community
Co-ordinator*
Judy Calvin, *Office Manager*
Meka Matthews, *Clubhouse
Co-ordinator*
Sarah Forrest, *Clubhouse
Assistant*
Suzanne Augerman,
Fund-raising
Cindy Clark,
*Administrative Assistant
& Peer Support Co-ordinator*

Kelli Wales, Part-Time
Consultant *(April/19 to
Mar/20)*

Mission Statement

The Brain Injury Association of Niagara is committed to empowering and maximizing the quality of life for individuals living with the effects of an acquired brain injury and their families and caregivers, through support, social activities, community and peer opportunities, advocacy, and information. We are committed to education, raising awareness, and the prevention of brain injury in our community.

Friends Helping Friends

2020 Elected Board of Directors

Mary Lou Dalaire (*President*)
Terry Crysler,
(*Vice President*)
Tammy Tanguay (*Treasurer*)
Katie Schinkel

Staff

Pat Dracup, (*Support Staff*)
Judy Calvin, *Office Manager*
Suzanne Augerman,
Fund-raising

Mission Statement

Friends Helping Friends is committed to providing
a supportive environment for survivors
of acquired brain injury
and their families.

Annual General Meeting Agenda
Brain Injury Association of Niagara
&
Friends Helping Friends
Wednesday, June 23, 2021 at 7:00 p.m.
Via Zoom Platform

1. Call the Meeting to Order
2. Approval of the Agenda
3. Approval of the Minutes from AGM Nov 24, 2020
4. Award Presentations
5. BIAN President's Report
6. FHF President's Report
7. Approval of the Audit for BIAN for 2020 Year End
8. Approval of the FHF Financials for 2020 Year End
9. Appointment of Auditors
10. Programs and Activities Report
11. Clubhouse Report
12. Peer Support Report
13. Appointment of Officers for BIAN
14. Appointment of Officers for FHF
15. Date of 2021 Annual General Meeting – *June, 2022*
16. Adjournment

2019 Annual General Meeting Minutes

Brain Injury Association of Niagara and Friends Helping Friends

November 24, 2020

BIAN's OASIS Clubhouse 7:00-8:30 pm (via Zoom)

1. Call the meeting to Order
Katie Schinkel called the meeting to order at 7:00 pm
There were 31 members in attendance.
2. Approval of the Agenda
Moved: Bradley Main
Seconded: Pierre Dalaire
Motion Passed
3. Approval of the minutes from the Annual General Meeting
June 18, 2019
Moved: Bradley Main
Seconded: Andrea Toth
Motion Passed
4. Award Presentation:
Volunteer of the Year:
Ron Wasilewicz

Recognition Awards:
Dr. Michelle Lohnes, Lucianna Saplywy, Pat Dracup
5. BIAN President's Report for 2019
Katie Schinkel presented the 2019 President's Report. The report is attached in the AGM Booklet (pdf version) and posted on the BIAN website.
Moved: Mary Lou Dalaire
Seconded: Thomas Ramshaw
Motion Passed

6. FHF President's Report for 2019

Mary Lou Dalaire presented the 2019 FHF President's report. The report is attached in the AGM booklet (pdf version) and posted on the BIAN website.

Moved: Mike Lacasse
Seconded: Thomas Ramshaw
Motion Passed

7. Approval of the Audit for BIAN for 2019 Year End.

Rebecca Tennier presented the Treasurer's Report. The financial report and the audited statements are available in the AGM booklet (pdf version) and posted on the BIAN Website.

Moved: Thomas Ramshaw
Seconded: Carmond Kettley
Motion Passed

8. Approval of the Friends Helping Friends Financials for 2019 Year End.

Rebecca Tennier presented the Treasurer's Report on behalf of Tammy Tanquay, Treasure of the Board for Friends Helping Friends. The financial report is available in the AGM booklet (pdf version) and posted on the BIAN Website.

Moved: Rebecca Tennier
Seconded: Paul Koshty
Motion Passed

9. Appointment of the Auditors.

Motion to appoint Nicole Henderson Professional Corporation as auditors for 2020 for BIAN and FHF.

Moved: Andrea Toth
Seconded: Pierre Dalaire
Motion Passed

10. Programs and Activities report.

Judy Calvin launched Pat Dracup's recorded MP4 for playback at the AGM meeting, and the report was included in the AGM Booklet (pdf copy) and posted on BIAN's Website.

Moved: Paul Koshty
Seconded: Thomas Ramshaw
Motion Passed

11. Clubhouse Coordinator's Report

Meka Matthews presented the report as included in the AGM Booklet (pdf Version) and posted on BIAN's website.

Moved: Paul Koshty
Seconded: Thomas Ramshaw
Motion Passed

12. Peer Support Report

Cindy Clark presented the report as included in the AGM Booklet (pdf version) and posted on BIAN's Website.

Moved: Andrea Toth
Seconded: Jessica Prescott
Motion Passed

13. Appointment of Officers for BIAN for 20-21

Katie Schinkel presented the list for the officers for BIAN as Follows:

Angel Anderson

Kate Badenoch

Sherrie Bieman-Copland

*Belinda Darlene Humphrey

* Continuing on Board of Directors with Leave of Absence until September, 2021

Jennifer Horton

Alicia Kralt

Justine McKay

Marilyn Phillips

Taylor Robertson
Katie Schinkel
Rebecca Tennier

Moved:

Seconded:

Motion Passed

Gerald Goit

Thomas Ramshaw

14. Appointment of officers for FHF

Katie Schinkel presented the list for the Officers for the FHF
Board as follows:

Mary Lou Dalaire

Terry Crysler

Tammy Tanguay

Katie Schinkel

Moved:

Seconded:

Motion Passed

Thomas Ramshaw

Pierre Dalaire

15. 2020 AGM

The 2020 Annual General Meeting will be held in June, 2021.

17. Adjournment

The Meeting was adjourned at 8:00 p.m.

**Brain Injury Association of Niagara
President's Report for the Period
January 1 - December 31, 2020
*Presented at the June 23, 2021
Annual General Meeting***

It is my sincere pleasure to present you with BIAN's 2019 Board Chair report. I was very honoured to join BIAN's Board of Directors in 2016, and 2019 marked my second year as Board Chair. I would like to acknowledge the ongoing commitment of our Board of Directors, and thank everyone for their extensive contributions, volunteer time and expertise they bring to this organization:

- Sherrie Bieman-Copland – Past President
- Alicia Kralt – Vice President
- Rebecca Tennier - Treasurer
- Jennifer Horton – Secretary
- Angel Anderson – Director
- Chelsey Skrebiec – Director
- Connie Field – Director
- Belinda Darlene Humphrey – Director
- Justine McKay – Director
- Katherine Badenoch - Director
- Taylor Robertson – Director

I would also like to thank our amazing staff, who amidst a **PANDEMIC**, have continued to work so hard and show incredible dedication and passion to meet the needs of Niagara's community and BIAN's members. When the World Health Organization declared COVID-19 a Pandemic on March 11, 2020, not-for-profit organizations had to determine quickly what to do, and plan for both short-and-long-term changes. Since this time, our staff have done an amazing job pivoting to virtual meetings, staying connected with members, coming up with creative activities (virtual horticultural groups, bingo, music, art, and trivia

to name a few), and ensuring we are providing the best support possible to BIAN members. This is not the same as seeing each other at the Clubhouse face-to-face, and some members don't have access or the ability to use technology, but staff have gone above and beyond to reach out to members to ensure they are OK and engaged during such a difficult time.

I would like to thank Judy Calvin for providing excellent leadership and support to staff and members, despite so much uncertainty, as well as invaluable expertise with grant writing, contributing to our funding that keeps us afloat. Thank you, Pat Dracup, for your long-standing commitment to BIAN, leading groups, organizing activities, and being a constant reliable source of support to members, which was especially important in 2020. Thank you Meka Matthews and Sarah Forrest for bringing creative, and innovative ideas to BIAN using virtual technology, and ensuring members were top of mind and supported throughout 2020. Thank you, Cindy Clark, for providing excellent administrative support and wearing so many hats, including preparing financial reports and being our OBIA Peer Support Mentor. Thank you to the entire staff for your amazing teamwork, passion, and resiliency during such a difficult year!

Putting the pandemic and its' associated challenges aside, in 2020, the Board staff and members pushed forward with a focus on our Mission, Vision and Values! My vision as Board Chair continued to be to improve BIAN's visibility in the community with increased marketing and social media presence, to revitalize our education initiatives and to have an excellent Board-Staff relationship working towards common goals including: bringing our talents, expertise and efforts together, providing community leadership, advocacy and education about concussion and brain injury, offering strategies for brain injury prevention and management and supporting as many people as possible in Niagara living with a brain injury, including their family and caregivers.

Due to the Pandemic, the Board made the difficult decision to pause all fundraising in 2020. While disappointing, it was the best decision as our sponsors and individuals who typically attend BIAN's fundraising events were not likely in a financial position to support. However, we were grateful to receive not-for-profit pandemic government funding which helped offset the lack of fundraising revenue.

In 2020, the Board's Personnel, OAC and Marketing and Education Committees made up of both Board and community volunteers, achieved the following goals:

- The Personnel Committee continued to provide Board support for staff and consultants and created a survey to obtain feedback from staff. This Committee was put on hold shortly after the start of the pandemic, as our consultant who was updating policies and job descriptions, was no longer able to assist and a Board member took a leave of absence. The Board continued to offer support to staff despite placing this Committee on hold.
- The OAC Board representative, Sherrie Bieman-Copland, attended OAC meetings virtually and brought valuable information back to Board meetings. It was helpful to hear what other organizations were doing during the pandemic, collaborate and learn from each other.
- The Marketing and Social Media Committee excelled with Chelsey Skrebiec's leadership and guidance. Chelsey jumped in with both feet and developed a strategy with timelines, including the use of Constant Contact for email announcements and a calendar for social media posts to raise awareness about BIAN.
- The Education Committee is still being developed, but concussion seminars were offered virtually, and the

Committee worked with Chelsey to provide brain injury awareness information and facts on social media.

I want to thank each Board member for their leadership hard work and ongoing commitment to achieving the best outcomes for BIAN. Our efforts together with staff and BIAN members makes a tremendous impact.

Respectfully submitted,

Katie Schinkel,

President, Board of Directors

Brain Injury Association of Niagara

**Friends Helping Friends
President's Report for the Period
January 1 to December 31, 2020
Presented at the June 23, 2021
Annual General Meeting**

As President of the Friends Helping Friends Board, I, Mary Lou Dalaire, with the support of fellow Board Members Terry Crysler, Vice-President and Tammy Tanguay, Treasurer, make up your Friends helping Friends Board for 2020.

As a long-time member of BIAN and Friends Helping Friends, I know that Friends Helping Friends is a very much valued, important, and long-standing part of the Brain Injury Association of Niagara.

Friends Helping Friends, for most of 2020 (due to COVID restrictions), has connected with participants via the Zoom platform. Some of our members were unable to join in, finding this too difficult and challenging to interact, and were contacted on an ongoing individual basis. FHF members know there is someone who cares and can help just a phone call (or message) away.

Many of us are able to stay in contact through the monthly art sessions with Debi, and the monthly horticultural group with Ginelle, which was transitioned into the zoom format as well. Participants enjoy a deep sense of compassion, caring and sharing and a special understanding when they feel secure enough to share their experiences of living with brain injury, realizing that they 'are not alone' in those feelings or insecurities, or related special challenges that may present.

Friends Helping Friends group members were unable to enjoy many of the seasonal festivities or regular events, due to covid restrictions, but we kept the spirit ALIVE and WELL.

Respectfully submitted,

Mary Lou Dalaire, Friends Helping Friends' President

**Brain Injury Association of Niagara
Treasurer's Report for the Period
January 1 - December 31, 2020**

2020 was a different year for all of us including BIAN. The Clubhouse, groups, and activities continued in a different capacity as a result of Covid-19. We have been successful in completing another year of the Ontario Trillium Foundation.

The net result is a revenue over expenditures of \$38,019.

As at December 31, 2020, BIAN's cash position is \$18,965 a decrease compared to 2019 of \$60,497.

Head for the Hills was not held in 2020 due to Covid-19. Revenues from Head for the Hills in the previous year was \$24,509.

Food for Thought was not held in 2020 due to Covid-19. Revenues from Food for Thought in the previous year was \$28,309.

Bingo Revenues (St. Catharines) were down in 2020 to \$11,466 from \$19,076 in 2019. Bingo revenues (Niagara Falls) were up slightly in 2020 to \$6,744 from \$6,531 in 2019. The Audited Statement is available on the BIAN website.

Respectfully submitted,

Rebecca Tennier, Treasurer

**Friends Helping Friends
Treasurer's Report for the Period
January 1 - December 31, 2020**

As at December 31, 2020, Friends Helping Friends (FHF) revenue is \$10,891, a decrease from \$19,112.00 in 2019.

All revenues in 2020 came from Bingos. Overall expenses decreased to \$13,564 from \$20,175 in 2019.

The net result is that FHF has an asset of \$7,953.00 in 2020. The Financial Statement is available on the BIAN Web Site.

Respectfully submitted,

Tammy Tanguay,

Treasurer

**Brain Injury Association of Niagara
Advocacy, Education and Community Coordinator's
Report for the Period
January 1 to December 31, 2020**

The year 2020 marked our 34th anniversary, as we reflect on, and celebrate our accomplishments. Thank you to all of our team players: board members, volunteers, participants, families, sponsors, and community partners, along with BIAN office manager, Judy Calvin, for your valued contribution in helping the Association adapt to new challenges as we continue to evolve, and to Meka Matthews, Clubhouse Co-ordinator, Sarah Forrest, Clubhouse Assistant, and Cindy Clark, Administrative Assistant.

Advocacy

BIAN staff continues to develop a strong presence in our community with respect to advocacy on behalf of our members and their families; advocating on behalf of clients with medical specialists; contacting emergency medical services on behalf clients in crisis; ensuring client(s) follow up with family doctor(s) for medical appointments and related tests; referring individuals for consult with respect to post-concussion symptoms, and/or linking individuals with brain injury with various other medical, legal resources, and/or related agencies, etc.

Recreational

Unfortunately, the YMCA of Fort Erie ceased operations in February, 2020, and subsequently, is currently operated under a partnership involving the Town of Fort Erie and the Boys and Girls Club of Niagara. During this timeframe, individuals who were accessing the YMCA in Fort Erie were able to access one of the other YMCA venues in Niagara, on a contingency basis as non-members of BIAN.

This YMCA recreational program had proven to be a tremendous support for our members in promoting inclusion in our community and facilitating members rehabilitation post injury. However, the YMCA locations in Niagara Falls, Welland, St. Catharines, Port Colborne and Grimsby were shut down mid-March, 2020 due to Covid -19. Subsequently, 3 of the 5 YMCA's re-opened September 30, 2020, (Port Colborne, Grimsby and St. Catharines) with a phased reactivation approach in order to evaluate their processes and procedures to ensure new safety practices were implemented, along with cleaning and disinfection procedures.

Shortly thereafter, the Niagara Centre YMCA (Welland) reopened for a brief period of time, prior to the Provincial mandated lockdown on December 27, 2020. The Niagara Falls (McBain Centre) YMCA did not reopen in 2020, and permanently closed in January of 2021. Furthermore, in March, 2021 it was announced that the Walker Family YMCA building would be put up for sale, due to the impact of the Covid pandemic, and also, attributed to the declining membership, which made maintaining the large facility no longer economically sustainable.

Throughout the year, participants have enjoyed the monthly therapeutic horticultural sessions that incorporated seasonal themes with Ginelle Bucher, horticultural therapist. Members who have participated in the craft activities with Ginelle have enjoyed these sessions. Participants have adapted well to the Zoom platform for these sessions.

Members have also participated in monthly painting sessions with Deborah Haig via Zoom and have enjoyed painting and exploring different techniques to create their masterpieces. All participants are looking forward to when the Oasis Clubhouse re-opens as they miss the personal connection and interaction with their peers.

Annual Events

Due to the Covid pandemic in March, 2020 the annual "Head for the Hills" Race/Corporate Challenge event held on an annual basis in conjunction with the St. Catharines Road Runners and Walkers was cancelled. The Food for Thought Gala was also cancelled due to the pandemic.

BIAN's Annual Picnic

Our annual picnic in the park held at Queenston Heights, in Niagara-on-the-Lake, was also cancelled due to the pandemic and provincial lockdown. BIAN's seasonal Christmas Party, and other special event outings, were also cancelled due to the provincial lockdown.

Facilitated Groups

Monthly Concussion Seminars and New Concussion Peer Group

Thanks to funding from the Ontario Trillium Foundation, monthly concussion seminars, facilitated by Sean Robb continued in 2020 via zoom on a monthly basis. The Concussion Peer Group, targeted for individuals who had sustained brain injury within the past 3 years, was facilitated by Dr. Sherrie Bieman-Copland. Facilitation of the in-person Peer Groups were also impacted as a result of covid, and a trial period of Zoom meetings were implemented. However, the participants' preference for continuation of in-person meetings necessitated the postponement of the meetings due to the ongoing status of the pandemic.

Women's Group Acquired Brain Injury Facilitated Meetings

Monthly meetings were facilitated by Dr. Michelle Lohnes at her office location in Beamsville. The preference for in-person meetings by the participants, as opposed to Zoom based portal, due to the covid pandemic, resulted in Dr. Lohnes connecting with the participants informally on an individual basis.

Guest Speakers

Pauline Thivierge, Case Manager with CMHA for Brant-Haldimand-Norfolk presented an interactive Zoom workshop to our members on the topic of *Grief and Loss during the Covid-19 Pandemic* in June, 2020, thanks to funding from the Ontario Trillium Foundation.

In July, Pauline Thivierge also presented a zoom presentation for our participants on the topic of *Anxiety and Traumatic Brain Injury*, which was well received by the members, thanks to funding from the Ontario Trillium Foundation.

In July of 2020 we were privileged to have Joanne Smith, BA, BRT Dip., C.N.P, a certified Nutritional Practitioner who specializes in working with individuals with neurological conditions such as spinal cord and brain injuries, as our guest speaker. She presented on the topic of *Nutrition and Brain Injury*, thanks to funding from the Ontario Trillium Foundation.

In conclusion, BIAN staff is dedicated to maximizing the quality of life for individuals and families coping with the life-long effects of brain injury, and we will strive to enhance our level of programs and services, taking into consideration the challenges presented due to the Covid pandemic and adaptation to programs and support groups via the zoom platform.

BIAN staff would like to extend our thanks and appreciation to our Board of Directors, and our network of corporate and community volunteers, along with our BIAN participants and their families for their continued dedication and support.

Respectfully submitted,

Pat Dracup,
Advocacy, Education and Community Co-ordinator

**Brain Injury Association of Niagara
Clubhouse Co-ordinator's Report for the Period
January 1 to December 31, 2020**

Resilience. The capacity to recover quickly from difficulties. As we began 2020 in our space that we made a home over the year prior, three months in, our time was cut short. The World Health Organization declared the COVID-9 outbreak a Public Health Emergency and a pandemic on March 11, 2020. Under government order, we closed our doors to staff, members, and volunteers.

It is with great pride, that I began to recognize the hard work, perseverance, and dedication from all our loyal members who have continued to be part of the Brain Injury Association of Niagara and its |Oasis Clubhouse. Staff acted quickly by recording and sharing videos of themselves sharing helpful coping strategies online. This was only the beginning. Initially, it was important that members could hear from us personally and see our faces. Soon after, we took our skills to Zoom and began facilitating many of our favourite activities. Learning on the go was an absolute must as we were determined to stay connected as a community and as a family. Music trivia, chair yoga, coffee socials, jeopardy, support groups, history hour, art and BINGO are just a few examples of the many programs we have offered online. We also valued one-to-one check-ins as a chance to connect personally with each member.

That's not to say it has been easy. This past year we have been confused, sad and quite angry. We struggled to learn new computer skills and cried when things got tough. Our patience ran thin, and our minds continued to race with questions. But, at BIAN's Oasis Clubhouse, no one is left behind. We have relied on the support of one another to make this year a success, and a success it has been. All things considered, we have made the absolute

most of our situation and I am proud of each person who put their best foot forward. This speaks loud and true to what it means to be a member of the Clubhouse.

Strength, friendship, perseverance, and community. Of course, it goes without saying that we desperately miss gathering as a group, but as we reflect, we have learned so many beautiful lessons because of these hard times. It is because we had each other, that these hard times were made a little easier.

Each one of us will come out a little stronger and a little wiser because of this experience. Please give yourself a round of applause and a pat on the back for all you have accomplished this past year, no matter how small. We continue to celebrate diversity, change, challenges, and triumphs, because we know on the other side there will be a lesson, wisdom, clarity, and good fortune. Our association has led by example by paving the way for new opportunities and assuring our commitment to empowering and maximizing the quality of life for individuals living with the effects of an acquired brain injury and their families through support, advocacy, and information. We hold our heads high as we continue to embark on this journey and are proud of all that has been accomplished this year.

Respectfully submitted,

Meka Matthews,
Clubhouse Co-ordinator

Brain Injury Association of Niagara
Report from the Peer Support Co-ordinator for the Period
January 1 to December 31, 2020

OBlA's Provincial Peer Support Program (PSC) connects persons with lived experience (the Mentor) with an individual who is living with the effects of an acquired brain injury who requires the support (the Partner). The program is available to survivors, family members and/or unpaid caregivers FREE OF CHARGE.

Available at: Website: <http://obia.ca/peer-support/>

Throughout 2020, there were 6 Mentors last year, and 12 Partners, with 10 matches based on a one-year term commitment. The main source of referrals continues to be generated through BIAN's application process, and also during initial phone inquiries regarding BIAN's programs. New or returning members can check off their interest in the program, at which time they will be contacted for an intake process. More information is also accessible on our website: www.bianiagara.org.

Recruitment for Niagara's Peer Support Program is required in order to ensure success of the program, and this year has been especially challenging as a result of the COVID pandemic. Province-wide, each Peer Support Coordinator shared what were some of the unique strategies implemented in order to recruit new Mentors/Partners. It was interesting to see all the different ways to recruit. As partnerships come to an end, BIAN is interested in new mentors who are willing to take part in the program, and also, partners who feel as though they can benefit from a 'knowledgeable friend.' As Peer Support Co-ordinator, it is my privilege to be involved in this Peer Support Program, as I continue to strive to create successful matches that will be mutually beneficial for both the Mentor and the Partner.

Respectfully submitted,

Cindy Clark, Peer Support Co-ordinator

**Brain Injury Association of Niagara
Slate of Officers 2021-22**

Angel Anderson
Sherrie Bieman-Copland
Connie Field - *TBA*
Jennifer Horton
*Belinda Darlene Humphrey
- On Leave of Absence
Alicia Kralt
Taylor Robertson - *TBA*
Katie Schinkel
Chelsey Skrebiec
Rebecca Tennier

**Friends Helping Friends
Slate of Officers 2021-22**

Mary Lou Dalaire
Terry Crysler
Tammy Tanguay
Katie Schinkel

**BRAIN INJURY ASSOCIATION OF
NIAGARA
Financial Statements**

Year Ended December 31, 2020

BRAIN INJURY ASSOCIATION OF NIAGARA

Index to the Financial Statements

Year Ended December 31, 2020

Contents

	Page
Independent Auditor's Report	3 - 5
Statement of Financial Position	6
Statement of Operations and Changes in Net Assets	7
Statement of Cash Flows	8
Schedule of Fundraising Revenue	9
Schedule of Revenue	10
Notes to the Financial Statements	11 - 14



INDEPENDENT AUDITOR'S REPORT

To the Members of the BRAIN INJURY ASSOCIATION OF NIAGARA

Qualified Opinion

I have audited the accompanying financial statements of the BRAIN INJURY ASSOCIATION OF NIAGARA, which comprise the financial position as at December 31, 2020, and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the BRAIN INJURY ASSOCIATION OF NIAGARA as at December 31, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many non-for-profit organizations, the BRAIN INJURY ASSOCIATION OF NIAGARA derives part of its revenue from donations, fundraising events, lottery, book sales and memberships the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the organization and I was not able to determine whether, as at and for the years ended December 31, 2020 and December 31, 2019, any adjustments might be necessary to revenue, excess of revenue over expenditures, assets and net assets. This caused me to qualify my audit opinion on the financial statements as at and for the year ended December 31, 2019.

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 BRAIN INJURY ASSOCIATION OF NIAGARA 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.

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 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.

In preparing the financial statements, management is responsible for assessing the BRAIN INJURY ASSOCIATION OF NIAGARA'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 BRAIN INJURY ASSOCIATION OF NIAGARA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the BRAIN INJURY ASSOCIATION OF NIAGARA'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 BRAIN INJURY ASSOCIATION OF NIAGARA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Auditor's Responsibilities for the Audit of the Financial Statements (con'd)

- 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 BRAIN INJURY ASSOCIATION OF NIAGARA'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 BRAIN INJURY ASSOCIATION OF NIAGARA 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 the significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



NICOLE HENDERSON
PROFESSIONAL CORPORATION
Authorized to practice public
accounting by the Chartered
Professional Accountants of Ontario

June 18, 2021
St. Catharines, Ontario



NICOLE HENDERSON
Professional Corporation
CHARTERED PROFESSIONAL ACCOUNTANT

BRAIN INJURY ASSOCIATION OF NIAGARA
Statement of Financial Position as at December 31, 2020

ASSETS	2020	2019
Current		
Cash	\$198,308	\$79,268
Short-term investments	-	100,075
Accounts receivable	22,373	9,762
HST rebate recoverable	5,567	6,919
Inventory	1,632	1,635
Prepaid expenses	4,305	3,824
	<u>232,185</u>	<u>201,483</u>
	<u>\$232,185</u>	<u>\$201,483</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued liabilities	\$14,774	\$14,172
Employee deductions payable	1,892	1,878
Deferred Ontario Trillium Foundation-Grow grant (note 4)	49,045	56,978
	<u>65,711</u>	<u>73,028</u>
Net Assets	166,474	128,455
	<u>\$232,185</u>	<u>\$201,483</u>

See accompanying notes to the financial statements

On behalf of the Board of Directors:

Director: _____

Director: _____

BRAIN INJURY ASSOCIATION OF NIAGARA

Statement of Operations and Changes in Net Assets for the year ended December 31, 2020

	2020	2019
Revenue:		
Donations	\$14,309	\$17,068
Fundraising revenue (Schedule 1)	19,052	80,200
Grant revenue (Schedule 2)	219,989	141,541
Program revenue	8,254	24,490
Other income (Schedule 2)	21,791	34,814
	<u>283,395</u>	<u>298,113</u>
Operating Expenses:		
Capital expenditures	1,223	-
Clubhouse direct expenses	56,181	84,158
Communication expenses	-	3,604
Cost of books sold and/or distributed as gifts	3	377
Staff education and Board meeting expenses	19	371
Office expenses	9,573	23,420
Professional fees	31,307	40,275
Insurance	5,737	6,104
Promotion, prevention and education	1,151	1,691
Program expenses	10,961	23,507
Support expenses	602	4,510
Travel expenses	151	645
Wages and benefits	128,468	119,604
	<u>245,376</u>	<u>308,266</u>
Excess of revenue over expenditures (expenditures over revenue)	38,019	(10,153)
 Net Assets, beginning of year	 128,455	 138,608
Net Assets, end of year	\$166,474	\$128,455

See accompanying notes to the financial statements

BRAIN INJURY ASSOCIATION OF NIAGARA

Statement of Cash Flows for the year ended December 31, 2020

	2020	2019
Cash flows from operating activities		
Excess of revenue over expenditures (expenditures over revenue)	\$38,019	(\$10,153)
Changes in non-cash working capital:		
Accounts receivable	(12,611)	5,167
HST rebate recoverable	1,352	(958)
Inventory	3	376
Prepaid expenses	(481)	2,346
Accounts payable and accrued liabilities	602	6,833
Employee deductions payable	14	(92)
Deferred Ontario Trillium Foundation-Grow grant	(7,933)	56,978
	18,965	60,497
Increase in cash position	18,965	60,497
Cash position, beginning of the year	179,343	118,846
Cash position, the end of the year	\$198,308	\$179,343
Cash consists of:		
Cash	\$198,308	\$79,268
Short-term investments	-	100,075
	\$198,308	\$179,343

See accompanying notes to the financial statements

BRAIN INJURY ASSOCIATION OF NIAGARA**SCHEDULE 1**

Schedule of Fundraising Revenue for the year ended December 31, 2020

	2020	2019
Bingo Revenue - St. Catharines		
Gross revenue	\$11,466	\$19,076
Bingo revenue - St. Catharines	\$11,466	\$19,076
Bingo Revenue - Niagara Falls		
Gross revenue	\$6,744	\$6,531
Bingo revenue - Niagara Falls	\$6,744	\$6,531
Head for the Hills Run		
Head for the Hills Revenue	-	\$24,509
Less: Head for the Hills expenses	-	(139)
Head for the Hills Run - net	-	\$24,370
Food for Thought Gala		
Revenue	-	\$37,039
Less: Food for Thought Gala expenses	-	(8,730)
Food for Thought Gala - net	-	\$28,309
Nevada - St. Catharines		
Gross revenue	-	\$448
Less: Nevada expenses	-	-
Nevada - St. Catharines - net	-	\$448
Nevada - Niagara Falls		
Gross revenue	-	\$896
Less: Nevada expenses	-	(209)
Nevada - Niagara Falls - net	-	\$687
Miscellaneous fundraising revenue	\$842	\$779
Total Fundraising Revenue	\$19,052	\$80,200

See accompanying notes to the financial statements

BRAIN INJURY ASSOCIATION OF NIAGARA**SCHEDULE 2**

Schedule of Revenue for the year ended December 31, 2020

	2020	2019
Grant revenue		
Ontario Trillium Foundation - Grow grant	\$147,733	\$111,822
United Way Niagara - Niagara Prosperity Initiative	12,000	29,719
Canada emergency wage and rent subsidy program	60,256	-
	<u>\$219,989</u>	<u>\$141,541</u>
 Other Income		
Membership fees	\$8,876	\$16,070
Interest income	253	81
Newsletter advertising	1,200	1,500
Book sale revenue	220	480
Friends Helping Friends	10,865	16,281
ABI Directory	377	402
	<u>\$21,791</u>	<u>\$34,814</u>

See accompanying notes to the financial statements

BRAIN INJURY ASSOCIATION OF NIAGARA

Notes to Financial Statements

Year Ended December 31, 2020

1. Purpose of the Organization

The Brain Injury Association of Niagara is a registered non-profit charity. The mandate of the charity is to provide a variety of services to brain injured survivors and their families including support, advocacy, information and referrals to other agencies and professionals. The agency also works in schools and in the community on prevention programs and promotion of awareness of the impact of brain injuries. The organization is registered as a charitable organization and is exempt from income tax legislation under subsection 149(1)(f) of the Income Tax Act.

Brain Injury Association of Niagara exercises significant influence over an organization called "Friends Helping Friends". Friends Helping Friends is a registered non-profit charity whose mandate is to provide support for individuals with a brain injury. Brain Injury Association of Niagara exercises significant influence over Friends Helping Friends' operating, financing, and policy-making activities through its representation on the Board of Directors of the organization and interchange of managerial personnel. Friends Helping Friends' assets, liabilities and net assets are not included in these financial statements.

2. Summary of Significant Accounting Policies

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies:

(a) Revenue recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fundraising and conference revenue are recognized when the events are held. Interest income is recognized as it is earned.

(b) Cash and cash equivalents

The organization's policy is to present bank balances under cash and cash equivalents.

(c) Capital expenditures

Capital expenditures are expensed in the year of acquisition.

BRAIN INJURY ASSOCIATION OF NIAGARA

Notes to Financial Statements

Year Ended December 31, 2020

2. Summary of Significant Accounting Policies (con'd)

(d) Contributed services

Because of the difficulty in determining the fair market value of all contributed services, contributed services are not recognized in the financial statements.

(e) Financial instruments

Measurement

The organization initially measures its financial assets and financial liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, accounts receivable and HST recoverable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and employee deductions payable.

For financial assets subsequently measured at cost or amortized cost, the organization regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the organization determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

(f) Use of estimates

The preparation of the organization's financial statement in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from such estimates.

3. Friends Helping Friends

During the year, an amount of \$10,865 (2019 - \$16,281) was transferred from Friends Helping Friends to the organization to be used for direct programming expenditures.

BRAIN INJURY ASSOCIATION OF NIAGARA

Notes to Financial Statements

Year Ended December 31, 2020

4. Deferred Grant - Ontario Trillium Foundation - Grow Grant

In the prior year, the organization was approved for a grant from the Ontario Trillium Foundation in the amount of \$455,200. The grant is over a 36 month period and is to be used to expand the community support model for people with an acquired brain injury in the Niagara Region. The unexpended monies at the end of this fiscal year have been deferred and will be realized as revenue when expended.

	2020	2019
Balance, beginning of year	\$56,978	-
Grant received during the year	139,800	168,800
Grant realized as revenue during the year	(147,733)	(111,822)
Balance, end of year	<u>\$49,045</u>	<u>\$56,978</u>

5. Agreement

The organization is party to a written agreement with the Ontario Brain Injury Association (OBIA). This agreement provides for, amongst other things, the opportunity for the community associations along with OBIA to work co-operatively to develop and deliver province-wide programs, projects and activities for people living with the effects of acquired brain injury. Each organization remains an independent community association.

6. Commitments

On March 1, 2019, the organization entered into a new lease agreement that requires monthly payments of \$3,400 + HST and expires February 28, 2024.

2021	\$40,800
2022	\$40,800
2023	\$40,800
2024	\$6,800

BRAIN INJURY ASSOCIATION OF NIAGARA

Notes to Financial Statements

Year Ended December 31, 2020

7. Impact of Coronavirus COVID-19 Pandemic

In March 2020, the World Health Organization declared the Coronavirus COVID-19 outbreak a pandemic. This has resulted in significant financial, market and societal impacts in Canada and around the World.

The pandemic led to the cancellation of all fundraising events during the year. In order to assist with the decrease in revenue, the organization has claimed the Canada Emergency Wage Subsidy (CEWS) for which the Government of Canada provides a subsidy of up to 75% of employees wages. As well, as the Canada Emergency Rent Subsidy (CERS) for which the government provides a subsidy of up to 75% of rent.

The duration and magnitude of the pandemic's impact on the organization's operations and financial position is not known at this time. These factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

8. Financial Instruments

The organization is exposed to various risks through its financial instruments.

Credit risk

For accounts receivable, the organization assesses, on a continuous basis, amounts receivable on the basis of amounts it is virtually certain to receive based on their estimated realizable value.

Liquidity risk

Liquidity risk is the risk of being unable to meet cash requirement obligations as they come due. The organization manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

FRIENDS HELPING FRIENDS
Financial Statements

Year Ended December 31, 2020

(Unaudited - See Notice to Reader)



NICOLE HENDERSON
Professional Corporation
CHARTERED PROFESSIONAL ACCOUNTANT

NOTICE TO READER

On the basis of information provided by management, I have compiled the statement of financial position for FRIENDS HELPING FRIENDS as at December 31, 2020 and the statement of operations and changes in general fund - net assets for the year then ended.

I have not performed an audit or a review engagement in respect of these financial statements and, accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

June 18, 2021
St. Catharines, Ontario

NICOLE HENDERSON
Professional Corporation
Authorized to practice public
accounting by the Chartered
Professional Accountants of Ontario

FRIENDS HELPING FRIENDS

Statement of Financial Position as at December 31, 2020

(Unaudited - See Notice to Reader)

ASSETS	2020	2019
Current		
Cash	\$6,784	\$8,967
Accounts receivable	1,114	1,634
HST rebate recoverable	55	62
	<u>7,953</u>	<u>10,663</u>
	<u>\$7,953</u>	<u>\$10,663</u>

LIABILITIES AND FUND BALANCE

Current liabilities		
Accounts payable and accrued liabilities	-	\$37
	<u>-</u>	<u>37</u>
General fund - net assets	7,953	10,626
	<u>\$7,953</u>	<u>\$10,663</u>

See accompanying notes to financial statements.

Approved by:

Director: _____

Director: _____

FRIENDS HELPING FRIENDS

Statement of Operations and Changes in General Fund - Net Assets for the year ended December 31, 2020

(Unaudited - See Notice to Reader)

	2020	2019
Revenue		
Gross revenue	\$10,891	\$19,112
	10,891	19,112
Expenditures		
Insurance	1,647	1,647
Overhead expense - BIAN	10,865	16,281
Office expenses	194	31
Professional fees	858	1,876
Support expenses	-	340
	13,564	20,175
Excess expenditures over revenue	(2,673)	(1,063)
 General fund - Net Assets, beginning of year	 10,626	 11,689
General fund - Net Assets, end of year	\$7,953	\$10,626

See accompanying notes to financial statements.

FRIENDS HELPING FRIENDS

Notes to the Financial Statements for the year ended December 31, 2020

(Unaudited - See Notice to Reader)

Friends Helping Friends is a registered non-profit charity. The mandate of the charity is to provide support for individuals with a brain injury.

Friends Helping Friends is significantly influenced by an organization called "Brain Injury Association of Niagara" (BIAN). BIAN is a registered non-profit charity whose mandate is to provide a variety of services to brain injured survivors and their families including support, advocacy, information and referrals to other agencies and professionals. BIAN exercises significant influence over Friends Helping Friends' operating, financing, and policy-making activities through its representation on the Board of Directors of the organization and interchange of managerial personnel.

1. Summary of Significant Accounting Policy

(a) Capital expenditures

Capital expenditures are expensed in the year of acquisition.

(b) Donated services

The organization does not record the value of donated services in the financial statements.

2. Brain Injury Association of Niagara

During the year, an amount of \$10,865 (2019 - \$16,281) was transferred from Friends Helping Friends to Brain Injury Association of Niagara to be used for direct programming expenditures.

