



2020 Annual Report

President & Past President Report

April 1, 2020 – March 31, 2021

Mission: The mission of GNAO is to make a positive difference in the lives of older people and the nurses who care for them.

Vision: All older people in the province of Ontario are cared for by nurses whose practice is evidence informed, relationship-centred and meets the current Canadian Gerontological Nursing Competencies and Standards of Practice.

This past year has truly been unprecedented. A term very much overused in recent times, however much it may be reflective of not only life in general but also your Association. All who work in Ontario healthcare have been touched in some way, shape or form by the COVID 19 pandemic. Our members have all faced the reality of rapidly changing demands, outbreaks and a heartfelt need to care not only for the population we serve, but also for family, loved ones and self. Even your Board of Directors has not escaped unscathed in this time.

This is written as a combined President and Past President report. Since the onset of Melanie Kelly's terms as your President, she has worked closely with me, your Immediate Past President and also the members of your elected Board of Directors. Initially, the work together was a time of mentorship. As the current climate of healthcare in the time of pandemic has evolved over the past year, it has become a practical sharing of the load. To harken back to our 2018 GNAO conference theme, it does "Take a Village" to run your Association. Those on your Executive are never expected to work alone. Nor should they. It seemed only fair that this report reflect the collaborative effort of both your President and your Past President.

As an organization, we continue to build on the foundation laid in previous years to frame our discussion, as we work toward the following aims of supporting our Chapters, our Members and our Future.

Supporting Our Chapters

GNAO had started the work of moving to a virtual/web based meeting platform GoToWebinar in 2018. Our AGM in April 2019 was a hybrid meeting of Virtual and In Person. The onset of the Pandemic in March 2020, saw our organization move to a fully virtual AGM April 23, 2020. Those in attendance will recall the challenges and triumphs of that evening. We've just this past January, moved to adopt Zoom as the platform of choice. This platform is available to all Chapters to access as they host Virtual events for the benefit of their members. As in past years, all Chapter hosted events are open to any member of GNAO. Due to current pandemic restrictions, AGM 2021 will also be fully virtual.

Our organization continues to have four inactive chapters, Bluewater, London & Area, Greater Ottawa and South East. The Greater Toronto Area Chapter, while not inactive, remains without a President. Formal decisions about these inactive chapters remain suspended during this time

of pandemic. Your Board remains ready to reach out, when these inactive chapters feel able to resume the discussion of reviving the GNAO presence in their area.

Supporting our Members

A message of support for our members was crafted in the early months of the Pandemic. Several letters of support for GNAO colleagues have also been provided, as they research topics that further the mission and vision of our Association. There was a strong collaboration in place with the Canadian Gerontological Nursing Association (CGNA) as we crafted a joint letter in response to the Canadian Armed Forces report released in late Spring 2020.

Support has been provided via written endorsement of Dr S Sinha's work of the NIA's MyCOVIDVisitRisk Decision Aid as well as the NIA/CRC Closing the Gaps: Advancing Emergency Preparedness, Response and Recovery for Older Adults. These works strongly enhance the work done by our membership.

Although Educational offerings have been understandably parsed down over the past year, those Chapters able to do so have either partnered with local organizations or independently organized an event. Where possible, these events were shared province wide to enable all GNAO members, regardless of chapter affiliation, to partake.

The Educational Bursary saw significant review this past year. Communications are forthcoming on how to apply for this benefit of membership.

Supporting our Future

GNAO continues to be represented both at the RNAO Assembly and also the CGNA Board. With strong representation by members of our Board who are also active WeRPN members, our relationship with them has flourished this past year.

Discussions at our recent Board of Directors meeting has shown promise and direction in revitalizing not only our inactive chapters, but GNAO as a whole.

In closing, I would be remiss if I did not utilize this space for some acknowledgements.

The incredible energy and dedication of Suman Iqbal, former GNAO Communications Director will be missed. As a Board, we were saddened when she made the necessary for her decision to leave the role before the end of her term. Our understanding of this decision and well wishes travel with you.

As stated earlier, it truly does “Take a Village” to lead the Association. An integral part of our GNAO Village, are the elected members of your GNAO Provincial Board of Directors and Anthony Lombardo, Association Management Services. Your collective support, commitment and unwavering dedication to gerontological nursing in Ontario is truly something to behold. Collectively, you have been and remain, an awesome team to work with.

We thank all of you for sharing so generously of your time and talents. You have all left a lasting impression. The membership of GNAO is truly privileged to have you as their advocate.

Respectfully submitted,

Therese Lim
GNAO Immediate Past President

Melanie Kelly
GNAO President

Communication Report

April 1, 2020 – March 31, 2021

The communication portfolio was originally chaired from April 1, 2020 – February 4, 2021 by Suman Iqbal. After this date, the Communication Portfolio was shared amongst members of the Board of Directors (Jen Calver, Therese Lim and Melanie Kelly).

GNAO Website: Regular monitoring and updates have been made to the website.

- Home page: Notice to inform members that all Seminars & Events have been cancelled due to COVID-19.
- About: Board of Directors information updated, new information posted to the advocacy page.

Suggestions & Planning: Upload CGNA’s new Standards to the About page. Coordinate with student liaisons to revitalize the ‘nurse highlight’ section. Change COVID-19 Cancellation notice to include virtual events.

Facebook Page:

- Followers have increased to 411 (up by 61 people).
 - Total page likes have increased to 381 (up by 20).
 - Posts published to GNAO’s webpage are varied in the number of people they have reached from 58-1.2k views.
 - Engagement (Clicks, reactions) with the post range from 2-19. The highest number of engagements (1.2k) is for Lambton chapters education event posted on February 16, 2021.
- Suggestions & Planning: Increase number of posts & engagements. Request each GNAO chapter & the provincial board to submit minimum 1-story & 1-event (with photos) to be shared on Facebook each year to increase engagement with gerontological nursing communities.

Twitter Page:

- Followers have increased to 1,136 (up by 173)
- Following 340 Twitter Accounts
- Impressions: 6.5k (April 1- June 20, 2020); 3.1K (July 1-Sept 29, 2020); 2.9k (Sept 30-Dec 29, 2020); 6.1k (Dec 30-March 31, 2021)
- Lambton Chapter Education Event – highest impression (1,926)

Suggestions & Planning: Increase number of posts & engagements.

Respectfully submitted,

Jen Calver

Communications Working Group member

Membership Report

April 1, 2020 – March 31, 2020

GNAO Chapter	# of RNs/NPs \$65
Bluewater	12
Central East	74
Greater Hamilton Area	72
Lambton	69
London and Area	73
Niagara	49
North East	56
North West	28
Greater Ottawa Area	134
South East	38
Greater Toronto Area	291

Grand Total 896

(Information received from RNAO July 31, 2020)

GNAO Chapter	# of Students FREE
Bluewater	13
Central East	67
Greater Hamilton Area	71
Lambton	82
London and Area	40
Niagara	33
North East	119
North West	11
Greater Ottawa Area	67
South East	48
Greater Toronto Area	509

Grand Total 1060

Direct-join & WeRPN numbers:

	2021	2020
ON: Associate (GNAO) Count	5	3
ON: Graduate Student Associate (GNAO) Count	11	3
ON: Honorary GNAO Count	0	9
ON: Member (GNAO-WeRPN) Count	48	42
ON: Member (GNAO) Count	52	72
ON: Retired (GNAO) Count	7	5
ON: Student Associate (GNAO) Count	13	28
Grand Count	136	162

Grand Total members = 136

(Information received April 9, 2021)

RNAO, Direct-join & WeRPN Grand Total Membership = 2,092

A year in review:

GNAO has seen a significant decrease in the number of student memberships and increase in GNAO RNs/NPs \$65, which has led to an overall decrease in our membership numbers. Our lapsed member letter was reviewed and updated, and circulated to our lapsed members from GNAO and RNAO.

Analysis:

Membership has decreased from 2227 (2020) to 2,092

GNAO # of RNs/NPs \$65 increased from 643 (2020) to 896

Free student memberships have increased from 1430 (2020) to 1084

RPN membership decreased from 51 (2020) to 48

Engagement of New Members and Engaging Current Members

GNAO continues to engage new members through a number of avenues. GNAO continues to connect with local chapters to support growth of the chapters.

Additionally, GNAO continues to reach out to other like nursing associations to partner and grow over all membership. GNAO continues to utilize distributing GNAO resource cards.

Through the use of Social Media Gerontological nursing is highlighted and local activities are highlighted to support the overall growth and support of GNAO activities.

Moving Forward

Membership recruitment remains at the forefront of engagement activities and GNAO continues

to look at partnering and build relationships to further the impact of GNAO on Gerontological nursing. We should engage membership through GNAO bursary (membership chair reviewed and gave feedback in 2021).

Recommendations

Continue engaging with all members to promote annual membership renewal.

Continue engaging with nursing students to promote gerontological nursing and joining GNAO as a student and as an RN or RPN after graduation. We have seen an increase in our student membership. Advertise GNAO bursary so membership can apply in 2021.

Respectfully submitted,
Kristine Newman
GNAO Membership Chair

Professional Advocacy Report

April 1, 2020 – March 31, 2021

Policy & Political Action:

- RNAO's Queen's Park day on February 25th, 2021

Communicates with Members

- Call to Members for Story Submissions. Invitation to members to submit their stories, videos and projects that have brought joy to their workplace and to the lives of older people and their families.
- GNAO Website: Advocacy page updated

Health Care Trends & Issues:

- Older adults at a higher risk of developing severe COVID-19 complications
- Province has announced the health system in crisis
- Provincial efforts to End Hallway Healthcare in hospitals (Restructuring healthcare to provide care to the right people in the most appropriate place)
- Ontario invests in campaign to accelerate training for personal support workers – up to 8,200 new PSWs trained by Fall 2021

Response to Issues (position statements/media alerts):

- Joint letter in response to LTC Report on May 28, 2020
- Joint letter to Health and Seniors Minister re: LTCs on June 1, 2020
- Canadian Nurses Association (CNA): Panel discussion on COVID & LTC on May 8, 2021.
- Canadian Nurses Association (Video Series): Impact of COVID in LTCH on May 12, 2021

Liaisons with partnering professional nursing organizations:

- Director of Policy & Communications at WeRPN agreed to provide a brief update (2-5) sentences about advocacy activities, education and other political events that may be of interest to GNAO's members.
- Director of Communication at CGNA agreed to provide a brief update (2-5) sentences about advocacy activities, education and other political events that may be of interest to GNAO's members.
- Request for brief update submitted to Interest Group Representative at RNAO. RNAO has a Policy & Political Action webpage that is updated on a regular basis.
- Attended WeRPN Virtual AGM on October 28th & 29th

Other:

- GNAO's Ad HOC Committee: 'Voice of GNAO':
 - o 8 Members- RN, RPN's & Associate Member(s)
 - o Goals Include: (i) To share 'the voice of GNAO' at CGNA's virtual conference, (ii) To facilitate engagement with nursing associations on political issues and invite them to the 'GNAO table' (iii) To facilitate a forum/platform to enable members to share the voice of gerontological nurses across the province through a variety of activities and programs and (iv) To develop a matrix to support members in delivering/sharing consistent messaging

Respectfully submitted,
Jen Calver
GNAO Professional Advocacy Chair

Student/ New Graduate Liaison Report

April 1,2020-March 31, 2021

Erina and I have continued to engage with undergraduate nursing students in Ontario to further collaborate and promote the GNAO. We are currently working on a nursing highlight for an online article through the GNAO. This article will highlight a member of the GNAO as well as a geriatric nursing working in LTC. We look forward to continuing this project and looking for more ways to promote the GNAO to undergraduate nursing students.

Respectfully submitted,
Sarah Slack
GNAO Student/New Graduate Liaison Representative

Treasurer Report

April 1, 2020 – March 31, 2021

The Auditor's Report from MPW Accounting Services for the fiscal year November 1, 2019 to October 31, 2020 is attached at the end of the Annual Report. This year MPW advised GNAO to do a financial review rather than a full audit as our income is less than \$100,000 .

Our current bank balances are as follows:

Chequing Account:	\$ 34,250.89
Savings Account:	\$ 19,394.66
GICs:	\$ 76,425.37

I would also like to thank Anthony Lombardo for all of his help and support to the Board over the past year.

Respectfully submitted:

Gwen Harris

GNAO Board Treasurer

2020 Chapter Reports

Reporting Period: April 1, 2020– March 31, 2021

Central East Chapter Report

1. Dissemination of Knowledge and Expertise (Education)

Please provide in space below:

A list of the educational events your chapter hosted in the above reporting period; provide event name, describe the purpose of the event (e.g., lecture, workshop, conference, social, local AGM, etc.), date, approximate number in attendance.

Did not host any education events and cancelled conference due to COVID-19.

2. Professional Advocacy Activities

Please provide in space below:

A list of the Professional Advocacy activities your chapter participated during the above reporting period; provide PA event name, describe the advocacy event (e.g., MPP visit, Queen's Park visit, media interview, etc.), date, approximate number in attendance.

Name of PA Chair (if applicable) – Jen Calver

Policy & Political Action:

- RNAO's Queen's Park day on February 25th, 2021

Health Care Trends & Issues:

- Older adults at a higher risk of developing severe COVID-19 complications
- Province has announced the health system in crisis
- Provincial efforts to End Hallway Healthcare in hospitals (Restructuring healthcare to provide care to the right people in the most appropriate place)
- Ontario invests in campaign to accelerate training for personal support workers – up to 8,200 new PSWs trained by Fall 2021

Response to Issues (position statements/media alerts):

- Joint letter in response to LTC Report on May 28, 2020
- Joint letter to Health and Seniors Minister re: LTCs on June 1, 2020
- Canadian Nurses Association (CNA): Panel discussion on COVID & LTC on May 8, 2021.
- Canadian Nurses Association (Video Series): Impact of COVID in LTCH on May 12, 2021

Liaisons with partnering professional nursing organizations:

- Director of Policy & Communications at WeRPN agreed to provide a brief update (2-5) sentences about advocacy activities, education and other political events that may be of interest to GNAO's members.
- Director of Communication at CGNA agreed to provide a brief update (2-5) sentences about advocacy activities, education and other political events that may be of interest to GNAO's members.
- Request for brief update submitted to Interest Group Representative at RNAO. RNAO has a Policy & Political Action webpage that is updated on a regular basis.

Other:

- Participating in GNAO's Ad HOC Committee: 'Voice of GNAO'
- Attended New Year; New Ideas Research Event (Ontario Shores & Ontario Tech University)

3. Membership Report

Please provide in space below: Chapter membership figures
See membership chair report

4. Local Chapter Financial Report

Please provide in space below:
Chapter balance as of March 31, 2020
Name of Treasurer – To be sent at a later date

5. Local Board Recruitment

Please provide in space below:
Chapter activities related to Local Board recruitment.
Strategies used for recruitment.
Any local executive positions you have available.
Who to contact if there is interest in upcoming chapter executive positions.
What you would like those interested to submit to you (e.g. letter of intent, CV, etc.)
No current strategies due to pandemic. Will review again in the fall

6. Local Chapter Executive Committee Activities

Please provide in space below:
Chapter Executive meeting dates
Jan 20
Feb 27
March 26
May 28
June 17
Sept 24
Nov 26

7. Of Special Mention (Issues, Concerns, Celebrations)

Please provide in space below:
Any additional points you want to have included in your annual report (name of any individual who you want to congratulate for outstanding service to GNAO, upcoming events of special interest, etc.)

Chapter Name: CE - Chapter Submitted By: Kim Ritchie

GREATER HAMILTON AREA CHAPTER

No information had been received at the time of printing. Refer to Membership report for number of chapter members.

Lambton Chapter Report

1. Dissemination of Knowledge and Expertise (Education)

Please provide in space below:

A list of the educational events your chapter hosted in the above reporting period; provide event name, describe the purpose of the event (e.g., lecture, workshop, conference, social, local AGM, etc.), date, approximate number in attendance.

Using Endorphins Wisely, Zoom event February 25, 2021 20 participants

2. Professional Advocacy Activities

Please provide in space below:

A list of the Professional Advocacy activities your chapter participated during the above reporting period; provide PA event name, describe the advocacy event (e.g., MPP visit, Queen's Park visit, media interview, etc.), date, approximate number in attendance.

Name of PA Chair (if applicable) -

3. Membership Report

Please provide in space below:

Chapter membership figures as of March 2020

Name of Membership Chair (if applicable) - Melissa Elliott

Refer to GNAO Membership Report for Chapter numbers

4. Local Chapter Financial Report

Please provide in space below:

Chapter balance as of March 31, 2020

Name of Treasurer - Gwen Harris

\$8054.12

5. Local Board Recruitment

Please provide in space below:

Chapter activities related to Local Board recruitment.

Strategies used for recruitment.

Any local executive positions you have available.

Who to contact if there is interest in upcoming chapter executive positions.

What you would like those interested to submit to you (e.g. letter of intent, CV, etc.)

Request for board members at an online event.

6. Local Chapter Executive Committee Activities

Please provide in space below: Chapter Executive meeting dates
November 24 February 25

7. Of Special Mention (Issues, Concerns, Celebrations)

Please provide in space below: Any additional points you want to have included in your annual report (name of any individual who you want to congratulate for outstanding service to GNAO, upcoming events of special interest, etc.)

Chapter Name: Lambton

Submitted By: Darlene Hakker

Niagara Chapter Report

1. Dissemination of Knowledge and Expertise (Education)

Please provide in space below:

A list of the educational events your chapter hosted in the above reporting period; provide event name, describe the purpose of the event (e.g., lecture, workshop, conference, social, local AGM, etc.), date, approximate number in attendance.

The Niagara Chapter has not held any events since we co-hosted the GNAO Biennial Conference in April 2018. Unfortunately, an event planned for March 2020 was canceled due to COVID-19. We intend to host this event once regular happenings resume.

Niagara had intended to actively engage in the CGNA2021 Biennial Conference prior to the decision to move to a virtual platform. We are hopeful to be engaged in CGNA2023, should it return to the Niagara area.

2. Professional Advocacy Activities

Please provide in space below:

A list of the Professional Advocacy activities your chapter participated during the above reporting period; provide PA event name, describe the advocacy event (e.g., MPP visit, Queen's Park visit, media interview, etc.), date, approximate number in attendance.

GNAO Niagara Chapter member, Julie Rubel, attended RNAO's virtual Queen's Park Day in February 2020.

No other professional advocacy activities to report.

3. Membership Report

Please provide in space below:

Chapter membership figures as of March 2020

At last reporting, GNAO Niagara had 35 RN and NP members as well as 60 student members.

4. Local Chapter Financial Report

Please provide in space below:

Chapter balance as of March 31, 2020

Name of Treasurer - Maureen Shantz

Bank balance as of March 31 2021, \$12876.27.

5. Local Board Recruitment

Please provide in space below:

Chapter activities related to Local Board recruitment.

Strategies used for recruitment.

Any local executive positions you have available.

Who to contact if there is interest in upcoming chapter executive positions.

What you would like those interested to submit to you (e.g. letter of intent, CV, etc.)

Given the chapter has not held any events, our recruitment activities have been extremely limited. Chapter executives continue to recruit in conversation with potential members.

6. Local Chapter Executive Committee Activities

Please provide in space below:

Chapter Executive meeting dates

The chapter conducts our planning primarily through email, though have connected very seldom during COVID-19.

7. Of Special Mention (Issues, Concerns, Celebrations)

Please provide in space below:

Any additional points you want to have included in your annual report (name of any individual who you want to congratulate for outstanding service to GNAO, upcoming events of special interest, etc.)

Thank you to all GNAO members in the Niagara area and beyond who continue to work with older adults despite the often tremendous risks to themselves. We will get through these dark days and we are incredibly proud of your efforts.

Chapter Name: Niagara Chapter

Submitted By: Julie Rubel

NORTH EAST CHAPTER

No information had been received at the time of printing. Refer to Membership report for number of chapter members.

North West Chapter Report

1. Dissemination of Knowledge and Expertise (Education)

Please provide in space below:

A list of the educational events your chapter hosted in the above reporting period; provide event name, describe the purpose of the event (e.g., lecture, workshop, conference, social, local AGM, etc.), date, approximate number in attendance.

Name of Education Committee Chair (if applicable) - Dr. Idevania Costa

Developing a third newsletter for distribution within the next month.

Sponsored education event with the Lakehead University Center for Health Care Ethics entitled, Ethical Issues & Care of Patients with Parkinson's Disease (PD)

2. Professional Advocacy Activities

Please provide in space below:

A list of the Professional Advocacy activities your chapter participated during the above reporting period; provide PA event name, describe the advocacy event (e.g., MPP visit, Queen's Park visit, media interview, etc.), date, approximate number in attendance.

Name of PA Chair (if applicable) – open

Cathy has taken part on the committee to develop the voice of GNAO to present to our members and CGNA.

Meeting with Northwest LTC DOC's with Kristen Jones Bonofiglio to present a Ethical Framework for working through potential ethical situations. This provided the DOC's with a working tool they could apply within their facilities.

3. Membership Report

Please provide in space below:

Chapter membership figures as of March 2020

Name of Membership Chair (if applicable) - Joy Nieminen

Have handed out our recruitment cards in the school of nursing. Posted on bulletin boards.

Refer to GNAO Membership Report for Chapter numbers

4. Local Chapter Financial Report

Please provide in space below:

Chapter balance as of March 31, 2020

Name of Treasurer - Karen Duffield

Bank Balance as of March 2021 1,737.15

GIC 1000.00 matures April 29, 2021.

Bank fee \$4.00/month

Cheques for Centre for Health Care Ethics co-sponsored presentations \$50.00

5. Local Board Recruitment

<p>Please provide in space below: Chapter activities related to Local Board recruitment. Strategies used for recruitment. Any local executive positions you have available. Who to contact if there is interest in upcoming chapter executive positions. What you would like those interested to submit to you (e.g. letter of intent, CV, etc.)</p>
<p>Advocacy Chair-open Have recruited at education events and AGM. Recruitment of BScN students at Lakehead University. Posters in Hallway, contact information</p>

6. Local Chapter Executive Committee Activities

<p>Please provide in space below: Chapter Executive meeting dates</p>
<p>June 22, 2020 AGM November 30, 2020</p>

7. Of Special Mention (Issues, Concerns, Celebrations)

<p>Please provide in space below: Any additional points you want to have included in your annual report (name of any individual who you want to congratulate for outstanding service to GNAO, upcoming events of special interest, etc.)</p>
<p>We would like to continue with our newsletters, recruitment activities and partnership with the Center for Health Care Ethics. I would like to thank all of our board members for their contribution to our chapter and chapter members for their continued support.</p>

Chapter Name: **North West Chapter**

Submitted By: Catherine Schoales

Greater Toronto Area Chapter

The past year has created many challenges for the chapter. The chapter continues to be without a President for over a year now and the remaining Executive have not been able to meet due to Covid restrictions and workloads due to the pandemic. Succession planning has been briefly discussed but has not progressed any farther. The Treasurer has recently reached out to the other 3 remaining executive members and has heard from one member. No events have been hosted since the GNAO AGM in April of 2019. Several executive attended the Calgary meeting.

The total membership of the chapter is unavailable to the Treasurer at this time. Refer to the GNAO Membership Report for Chapter breakdown.

Bank Statement as of March 31/2021 was \$36,370.79

The Chapter looks forward to when the pandemic is over to resume its activities and regroup the chapter. If there are members who wish to be involved now, please contact Anne Ollikainen at anneollikainen456@gmail.com

Respectfully submitted,
Anne Ollikainen
Treasurer

INACTIVE CHAPTER REPORT

Reporting on behalf of Inactive Chapters: Bluewater, Greater Ottawa Area, London & Area, and South East.

Each of these chapters have had no educational and professional advocacy activities in the past year. This, as well as a lack of current chapter level executive, has led to continued inactive status. Further discussion of the inactive status has been suspended by the GNAO Board of Directors for the duration of the COVID 19 Pandemic.

Please refer to GNAO Membership Report for breakdown of membership numbers in each of these Inactive Chapters. Bank balances received from these chapters at the inception of their Inactive Status continue to be held by GNAO and are separately accounted for by the GNAO Treasurer. Please refer to appended Financial Statement for breakdown by Inactive Chapter.

Respectfully submitted,
Therese Lim
GNAO Immediate Past President

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO

Financial Statements

Year Ended October 31, 2020

(Unaudited)

MPW

CHARTERED PROFESSIONAL ACCOUNTANTS LLP

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
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Year Ended October 31, 2020

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of The Gerontological Nursing Association Ontario

We have reviewed the accompanying financial statements of The Gerontological Nursing Association Ontario (the Company) that comprise the statement of financial position as at October 31, 2020, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The Gerontological Nursing Association Ontario as at October 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Emphasis of Matter - Material Uncertainty Relating to Going Concern

Without modifying our conclusion, we draw attention to Note 6 to the financial statements, which discloses that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

Strathroy, Ontario
March 27, 2021

Chartered Professional Accountants LLP
Licensed Public Accountants

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Statement of Financial Position
October 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 75,417	\$ 33,885
Restricted cash	34,493	34,337
Term deposits (<i>Note 4</i>)	47,418	20,980
HST recoverable	2,363	1,756
Prepaid expenses	5,000	5,000
	164,691	95,958
LONG TERM INVESTMENTS	17,739	42,859
	\$ 182,430	\$ 138,817
LIABILITIES		
CURRENT		
Accounts payable	\$ 52,441	\$ 8,179
DEFERRED FUNDS - RESTRICTED	34,493	34,337
	86,934	42,516
NET ASSETS	95,496	96,301
	\$ 182,430	\$ 138,817

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

See notes to financial statements

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Statement of Changes in Net Assets
Year Ended October 31, 2020

	2020	2019
NET ASSETS - BEGINNING OF YEAR	\$ 96,301	\$ 99,696
DEFICIENCY OF REVENUES OVER EXPENSES	(805)	(3,395)
NET ASSETS - END OF YEAR	\$ 95,496	\$ 96,301

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Statement of Revenues and Expenditures
Year Ended October 31, 2020

	2020	2019
REVENUES		
Membership fees	\$ 54,233	\$ 50,427
Interest	1,318	1,337
HST rebate	1,198	1,637
	56,749	53,401
EXPENSES		
Advertising and promotion	514	449
CGNA fees	30,885	25,720
Insurance	751	680
Interest and bank charges	42	30
Legal fees	4,656	4,520
Management fees	8,548	6,651
Membership rebates to regional chapters	9,587	7,608
Office	1,428	1,842
Honorary memberships	-	120
Board expenses	1,143	9,176
	57,554	56,796
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (805)	\$ (3,395)

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Statement of Cash Flows
Year Ended October 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (805)	\$ (3,395)
Changes in non-cash working capital:		
Accounts receivable	-	7,828
Accounts payable and accrued liabilities	44,262	4,244
Prepaid expenses	-	(5,000)
HST payable	(607)	4
	43,655	7,076
Cash flow from operating activities	42,850	3,681
INVESTING ACTIVITY		
Long term investments	25,120	19,804
FINANCING ACTIVITY		
Deferred funds - restricted	156	1,560
INCREASE IN CASH FLOW	68,126	25,045
Cash - beginning of year	89,202	64,157
CASH - END OF YEAR	\$ 157,328	\$ 89,202
CASH CONSISTS OF:		
Cash	\$ 75,417	\$ 33,885
Term deposits	47,418	20,980
Restricted cash	34,493	34,337
	\$ 157,328	\$ 89,202

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Notes to Financial Statements
Year Ended October 31, 2020
(Unaudited)

1. BASIS OF PRESENTATION

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

2. PURPOSE OF THE ORGANIZATION

The Gerontological Nursing Association Ontario (the "Association") is a not-for-profit organization incorporated under the Not-for-profit Corporations Act of Ontario. As a registered charity the Association is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The company operates to promote a high standard of gerontological nursing care, to foster growth of gerontological nurses through education, to communicate and co-operate with other gerontological groups, and to advocate for and with older adults and gerontological nurses.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash includes cash and guaranteed investment certificates maturing within one year including accrued interest and are presented at market value. Guaranteed investment certificates with maturity dates beyond one year are shown as long term deposits and are presented at market value.

Measurement uncertainty

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 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.

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.

Management is of the opinion that the organization is not exposed to significant credit, market, currency, interest rate or other price risks due to the nature of its operations and investments.

(continues)

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Notes to Financial Statements
Year Ended October 31, 2020
(Unaudited)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Investment income is recognized as revenue when earned.

Seminar and other income are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted 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. Endowment contributions are recognized as direct increases in net assets.

Income taxes

As indicated in Note 2, the Association is a charitable organization registered under the Income Tax Act (the "Act") and as such is exempt from income taxes and is permitted to issue donation receipts for income tax purposes. In order to maintain its status as a charitable organization registered under the Act, the Association must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

4. TERM DEPOSITS

Term deposits are comprised of Scotiabank Guaranteed Income Certificates (GIC) and are recorded at market value.

	2020	2019
GIC, 1.50%, Matures October 2019	\$ -	\$ 11,000
GIC, 2.15%, Matures March 2020	-	12,000
GIC, 2.00%, Matures April 2020	-	7,724
GIC's: Scotia GIC 1MW8VS	8,117	-
Variable GIC, Matures May 2021	13,996	13,996
GIC, 2.16%, Matures October 2021	10,995	10,995
GIC, 2.75%, Matures April 2023	16,583	16,583
GIC, 1.0%, Matures March 2021	24,280	-
	73,971	72,298
Accrued interest receivable	2,213	2,568
Reserved investments	(11,027)	(11,027)
Less: Long term portion of GICs	(17,739)	(42,859)
	\$ 47,418	\$ 20,980

THE GERONTOLOGICAL NURSING ASSOCIATION ONTARIO
Notes to Financial Statements
Year Ended October 31, 2020
(Unaudited)

5. DEFERRED FUNDS RESTRICTED

Deferred funds relate to amounts held on behalf of inactive chapters.

	2020	2019
Kingston Chapter	\$ 10,438	\$ 10,390
Ottawa Chapter	16,523	16,449
Bluewater Chapter	3,493	3,478
London Chapter	4,038	4,020
	\$ 34,492	\$ 34,337

Restricted cash held as at December 31, 2020 in the amount of \$23,465 (2019 - \$23,310) and a term deposit of \$11,027.

6. GOING CONCERN ASSUMPTION

These financial statements were prepared using accounting standards that apply to an operating company. This assumes that the company will continue its operations for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

In March 2020, the World Health Organization declared a global pandemic due to COVID-19. Following this event, the company was forced to suspend its operations, which led it to be in breach of the covenants on its current borrowings. There is significant doubt as to the company's ability to continue operating.

The company is fairly confident to qualify for some of the assistance programs that have been announced and believes that it can secure amendments to the covenants and to the terms of its current bank borrowings. At this time, the company is attempting to secure various options from its lenders to amend the terms of its credit facilities. The company has not yet received government assistance or reached an agreement with its lenders, and there is no guarantee that it will do so or that its efforts to secure financing will be successful. The continuation of the company's activities depends on the resumption of its operations within a reasonable time and on its ability to obtain credit facilities, restructure its financing agreements, and restore, and then maintain, its profitability.

These financial statements do not reflect adjustments that would be necessary if the going concern assumption were not appropriate. This is because management believes that the aforementioned measures it has taken or intends to take will mitigate the effect of the conditions and events that cast doubt on the appropriateness of this assumption.