



MINISTRY FOR SENIORS AND ACCESSIBILITY
SENIORS ACTIVE LIVING CENTRES PROGRAM

PROGRAM GUIDELINES
2025-26

Budget Submission forms and all supporting material must be submitted through Transfer Payment Ontario by

February 6, 2025, 5 p.m. ET

Late submissions may not be eligible for funding.

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Introduction

Ontario is facing a significant demographic shift. Older adults (age 55+) and seniors (age 65+) are the fastest growing demographic in our province, with 500 Ontarians turning 65 every day.

As Ontario's population ages at this unprecedented rate, most seniors wish to live in the community and will require more health care services, housing and social supports to do so. Seniors living in the community can benefit from services that they can easily access from home or nearby.

Ontario is committed to helping older adults stay safe, healthy, active and socially connected in their communities. Seniors Active Living Centre (SALC) programs meet the emerging needs of Ontario seniors and reduce demand on acute care as the overall health and well-being of Ontario seniors improves.

This document provides information and instructions to help support those who manage SALC program funding, including:

1. Requesting and managing funding;
2. Program delivery; and
3. Reporting back to the Ministry for Seniors and Accessibility.

It may be helpful to have a copy of the Program Guidelines on hand as you complete the funding application.

Seniors Active Living Centres Programs

The Ministry for Seniors and Accessibility (MSAA) funds the SALC Program to support organizations to establish sustainable programs to support seniors.

The SALC Program is established by the *Seniors Active Living Centres Act, 2017*, (SALCA), which defines the SALC Program purpose “to promote active and healthy living, social engagement and learning for persons who are primarily seniors by providing them with activities and services.” To be eligible for Provincial funding, both a program and its operator must be approved in accordance with the SALCA.

The SALC Program funds SALC operators to deliver individual SALC programs. SALC programs help build healthier and safer communities and address the long-term growth and needs of an aging population by:

- Helping reduce health care costs associated with physical inactivity and falls;
- Reducing social isolation, a risk factor for abuse and linked to negative physical and mental health outcomes; and
- Providing seniors with services they need and improving service access.

SALC programs serve as hubs in their communities. Activities and services are open to all older adults and seniors (i.e., not restricted to members), and programs provide

information and referrals to other services and programs in their community. MSAA values the important programs and services that SALC operators deliver to support safe, active, healthy, and engaged older adults and seniors.

New in 2025-26

Increase to Maintenance & Operating Funding

To continue to support SALC operators' ability to provide more varied programs for more older adults in the face of the rising cost of living, MSAA has increased the maximum Maintenance and Operating funding threshold from \$50,000 to \$55,000. This means that in 2025-26, MSAA will fund up to 80% of SALC programs' net operating costs, to a maximum of \$55,000.

Please note that due to this increase in the Maintenance and Operating funding threshold this year, it is likely that approved Special Grant amounts will be less than requested.

Prescribed Entities/Funding Partners

Municipalities across Ontario are key partners in supporting local SALC program operators by contributing the required minimum 20% of the net annual cost of maintaining and operating hundreds of SALC programs.

In addition to municipalities, a new regulation under the SALCA, [O. Reg. 193/24, Prescribed Entities - Subsections 8\(3\) and \(4\) of the Act](#) (effective June 1, 2024), lists additional types of organizations, or "prescribed entities," that can provide the minimum 20% funding contribution requirement.

These new types of prescribed entities include not-for-profit corporations, registered charities, Royal Canadian Legions, Indigenous governing bodies and organizations, and Local Services Boards. SALC operators may also combine contributions to reach the required 20% of the SALC program's net annual costs. Like municipalities, the organization delivering the SALC program can commit the required 20% of net operating costs of the program, itself.

With this new regulation, the ministry is hopeful that additional partnerships will be built which could help support more communities that are underserved by the SALC Program across the province (e.g., Francophone, veterans, Indigenous, rural/remote, etc.). Prescribed entities who can contribute to the required cost-sharing will help existing operators update or build new partnerships with organizations in their community to serve more seniors.

Municipalities have been essential long-term partners of the SALC Program, providing cash and in-kind contributions to ensure SALC programs can support their communities. The ministry values the importance of municipal involvement in the SALC Program and

encourages on-going contributions and partnerships from municipalities across the province.

Funding Commitment Letter

A Funding Commitment Letter from each funding partner detailing the commitment to provide all or part of the required 20 percent funding contribution for 2025-26, must be submitted with the budget submission form.

If all or part of the required 20 percent funding contribution is being provided by the SALC operator themselves, a Funding Commitment Letter from the operator is also required.

The Funding Commitment Letter should include details of the commitment being made to the SALC program, including, as applicable, the amount of the cash commitment, and the type and value of the in-kind commitment. The letter should be on the funding partner's letterhead and signed by a signing authority of the funding partner.

Roles and Responsibilities

The delivery of SALC programs and services to older adults and seniors is made possible through the coordination of a variety of partners, each playing an important role.

MSAA is responsible for the overall management, stewardship and oversight of SALC funding and program delivery, including setting the policy direction and program funding, and ensuring operators comply with their transfer payment agreements and the SALC Program Guidelines. MSAA also provides information about other government programs for older adults and seniors.

Regional Development Advisors (RDAs) serve as MSAA's first point of contact for operators. RDAs support administrative processes related to requesting funding, payments and fulfilling reporting requirements, they provide operators with important program information and monitor program delivery for compliance.

SALC operators deliver SALC programs that help support seniors in their communities. Operators must be financially capable of establishing, maintaining and operating their programs under competent management. They must operate in good faith; there must be no evidence of careless management or attempts to deliberately deceive or mislead the government or participants in the programs. They must also demonstrate how the organization, and its programs and services, will best serve the interests of older adults and seniors.

SALC operators are expected to comply with the SALCA and all other applicable legislation, including laws governing labour, employment, and accessibility for people with disabilities.

Operators receive funding according to the terms and conditions set out in the provincial transfer payment agreement with the Province of Ontario that the operators sign. Operators are responsible for delivering frontline services to older adults and seniors and must follow the terms of their agreements and the SALC Program Guidelines, including reporting on program targets and outcomes.

SALC programs must promote active and healthy living, social engagement, and learning for persons who are primarily seniors and older adults by providing them with safe activities and services. A SALC program should provide a variety of passive and active programming. Programs delivered by operators can include remote social and recreational activities, as well as virtual health and wellness exercises and clinics, and educational workshops on various topics (e.g., safety and legal protections, governance and volunteerism, computer literacy).

A “centre” is often referred to as the place where programs and services are offered. Programs can, however, be offered at a single physical location or through several different locations or satellites to increase outreach. Programs are also encouraged to be offered in non-traditional formats, such as mobile services or through technology (e.g., interactive telephone or web-based platforms).

Operators are encouraged to continue to offer remote or virtual programming to meet the needs of seniors in the community who may have difficulty accessing a SALC program location.

Funding Partner(s) are key contributors in the delivery of SALC programs. Under the SALCA, a SALC Program operator is responsible for partnering with one or more municipalities or prescribed entities (funding partners) to help fund the costs of maintaining and operating the approved SALC program. A contribution of at least 20 percent of the net annual cost to maintain and operate the program must be provided by one or more funding partners, for the operator to receive provincial funding for the SALC program.

Funding contributions can be in cash or in-kind, or a combination thereof (see the [Funding Partner\(s\) Commitment](#) section for more information). Like municipalities, the SALC Program operator delivering the SALC program can commit the required 20 percent of net operating costs itself. The 20 percent contribution can also be provided by a combination of eligible funding partners.

A Funding Commitment Letter from each funding partner detailing the commitment to provide all or part of the required 20 percent funding contribution for 2025-26, must be submitted with the budget submission form.

2025-26 Program Priorities

For 2025-26 SALC programs SALC operators must address **one or more** of the following program priorities.

1. Connect older adults with community programs and services.

Examples of how programs can address the priority:

- A SALC program operates as a community hub, and provides access to a diverse range of resources, referrals, supports, services and activities for older adults and seniors that improve their quality of life and support their safety, health and overall well-being.
- A SALC program takes steps to reach older adults who are new to SALC programming or are isolated in places where they are already living or congregating, such as in seniors' apartments, naturally occurring retirement communities (NORCs) or faith-based communities (e.g., through partnerships, satellite programming, etc.).
- A SALC program provides programs/information sessions in collaboration with organizations like Elder Abuse Prevention Ontario, Consumer Protection Ontario, or local municipal or provincial police services about how to stay safe from frauds and scams.
- A SALC program uses different service delivery methods (e.g., hybrid, in-person, phone- or web-based, mobile, satellite programming) to reach seniors who are socially isolated or living in rural or remote communities.
 - To support socially isolated seniors who would benefit from remote programming, a SALC program helps improve seniors' technological capacity through training, intergenerational collaboration, lending of devices, etc.

2. Provide programming opportunities for seniors in underserved communities or to underserved populations.

Examples of how programs can address the priority:

- A SALC program provides unique or specialized program offerings (including in languages other than English or French) that are designed to meet the needs and interests of local diverse, multicultural, new immigrant, Indigenous, isolated or remote older adult populations (e.g., Mandarin-language book club, Indigenous beading group, programs/information about elder abuse, such as financial abuse or scams). Marketing and advertising of these programs are designed to reach diverse population groups or with a cultural-specific lens.

3. Promote the inclusion of all seniors, including those with disabilities, by reducing accessibility barriers to programs and services.

Examples of how programs can address the priority:

- A SALC program offers programming that meets needs of seniors with disabilities to help seniors overcome participation barriers (e.g., large-print program

materials, use of microphones at activities, installation of accessibility ramps or automatic door openers, chair yoga class).

- A SALC Program partners with a local naturally occurring retirement community (NORC) program (e.g., a building with a high density of seniors) to bring SALC programming to seniors living in nearby areas so seniors who are unable to travel to a SALC program location can participate.

Program Categories

SALC operators are encouraged to provide a variety of active and passive programming that addresses at least **two or more** of the following project categories:

Program Categories	Examples
Health and Wellness	Diabetes management, foot care clinics, falls prevention, nutrition and meal planning, reflexology, hearing clinics, Alzheimer's awareness
Physical Activities and Sports	Dance, yoga, tai chi, Zumba, chair fitness, pole-walking, cross-country skiing, gardening
Arts and Crafts	Knitting, sewing, woodworking
Cards and Games	Euchre, bridge, bingo, board games (e.g., Scrabble)
Educational Activities	Online or in-person language classes, virtual writing workshops, webinars on financial empowerment (budgeting, tax clinics), technology classes (smart phones, tablets, email, apps), teleconference guest speakers, music classes (piano, guitar), drivers' education refresher
Dining Activities	Congregate dining, contactless meal pick-up, delivery of food purchased by isolated seniors
Social Activities	Other social activities such as group movies, teleconference social clubs, holiday events, day trips, library, 1x1 phone calls to seniors isolated at home
Transportation Services	Free or subsidized bus tickets, taxi fare, car or special bus services
Other	Other type of program not listed in a category above that meets the SALC Program purpose.

Funding

Operators can apply for two types of SALC Program funding from MSAA on an annual basis: Maintenance and Operating and Special Grants.

For operators that operate on the government fiscal year, MSAA supports costs incurred between April 1, 2025 and March 31, 2026.

For operators that use a calendar financial year, MSAA supports costs incurred between January 1, 2025 and December 31, 2025.

Maintenance and Operating Funding

The purpose of this funding is to support regular maintenance and operating expenses to provide activities and services to promote active and healthy living, social engagement, and learning for persons who are primarily seniors and/or older adults.

In 2025-26, the maximum amount available for a 12-month period is up to 80 per cent of the net annual operating costs of maintaining and operating the program, to a maximum of \$55,000.

In the past, some operators were approved to receive pay equity payments to support operating costs. No changes are anticipated to alter this funding for wages at this time.

Maintenance and Operating funding must support costs that are directly related to providing activities and services to seniors, such as:

- Staffing costs (including salary expenses of personnel, employee benefits, such as vacation, sick leave, statutory holiday, education leave and organization contribution to the cost of other benefits);
- Overhead and administrative costs such as rent, utilities, office supplies, telephone, and communications services such as internet;
- Supplies for activities;
- Health and safety related materials including personal protective equipment (e.g., masks and gloves), hand sanitizer, disinfectant;
- Food (no alcohol) delivery costs that are not covered by other funding (e.g. Meals on Wheels);
- Purchase or rental of equipment;
- Transportation to events and programs;
- Legal fees directly related to the provision of activities and services to seniors and older adults;
- Accounting or bookkeeping services, audit fees;
- Advertising and marketing;
- Translating program materials into different languages;
- Accessibility costs (e.g., creating accessible documents, sign language interpretation, etc.);

- Membership fees for related affiliations (for example, Older Adult Centres' Association of Ontario - OACAO);
- Routine maintenance; and/or
- Other costs for services leased or purchased that support maintaining and operating SALC-funded programs (including software licenses).

Special Grants

Operators can also apply for a Special Grant to further support the planning and delivery of activities and services for seniors and older adults. Special Grant expenses should be different every year and used for new, one-time expenses.

Funding for Special Grants is considered based on available remaining funding after Maintenance and Operating requests have been funded. Often, total funding requested for Special Grants exceeds what remains in the MSAA's program allocation, so approved Special Grant amounts are usually less than requested. Applicants are encouraged to break down Special Grant requests to enable easy revision of planned expenditures if the approved Special Grant amount is less than what was requested.

For 2025-26 SALC operators can apply for a maximum of \$15,000 Special Grant funding for each SALC program.

Special Grants are to be used for exceptional costs that further support the planning and delivery of SALC program activities and services including but not limited to:

- New or replacement furniture, equipment (yoga mats, badminton racquets, dart boards), supplies, appliances;
- One-time minor improvements to safety (e.g., plexiglass, signage) or accessibility (e.g., grab-bars, railings, ramps, benches, lighting, audio enhancements) including repair costs associated with these supports;
- One-time training, education or workshops for staff and volunteers, such as train-the-trainer programs (e.g., the Elder Abuse Prevention Ontario program *It's Not Right*);
- Special one-time marketing and communications costs related to SALC programs and services for seniors and older adults (including accessibility related costs);
- One-time promotional items to directly promote the SALC program activities and services, if the costs are modest and reasonable, and the use of the Ontario logo, if desired, is pre-approved by the Ministry and applied in accordance with the rules set out in the Acknowledging Support of Government section of these Guidelines;
- One-time technology purchases such as computers, credit or debit machines, software, projectors;
- Consulting fees for research related to the needs of local seniors and older adults (so long as it is shared with MSAA for information purposes); and/or
- Piloting new enhanced, virtual or remote SALC programming options for seniors such as video computer instruction, fraud prevention and financial management

webinars, online first aid courses, or teleconference social sessions (e.g., the Seniors' Centre Without Walls model).

- Note: while a Special Grant can be used to fund an initial pilot, should the SALC program decide to continue the activity in future years, the operating costs for that activity should be included in the regular maintenance and operating budget of the SALC program.

Examples of **ineligible** expenses include:

- Gift cards (since expenditures can be made in subsequent fiscal years);
- Purchase of groceries or food boxes for older adults or seniors unrelated to programing;
- Purchase of physical space (e.g., land, building);
- Capital acquisition or large construction projects, planning or building new facilities, major renovations or significant upgrades to buildings;
- Mortgage payments, loans, interest, investments; and/or
- Anything already funded by the Seniors Community Grant Program, Inclusive Community Grant Program, or other sources of provincial government funding.
- Alcohol

If a Special Grant is awarded, the operator must use the Special Grant funds for the purpose set out in the application for the Special Grant. Operators require prior approval before using Special Grant funds for a different purpose. Operators may request this prior approval by submitting a written request to their RDA.

Funding Partner(s) Commitment

As stipulated in the SALCA, financial support of the maintenance and operating costs of the SALC program is mandatory to qualify for SALC funding. SALC operators are responsible for securing a commitment from a financial partner, or making the commitment themselves, to provide the required contribution to the cost of operating and maintain the SALC program.

The value of the contribution can be in cash or, subject to approval, personal property or services that are equivalent in value to a cash contribution (i.e., in-kind), or a combination of both. In-kind contribution commitments are reviewed during the budget submission process and must be approved by the ministry.

As specified in the SALCA, the contribution must be:

- For programs approved after April 1, 2008 – a minimum of 20 percent of the net annual cost of maintaining and operating the program for the funded year; and
- For programs approved prior to April 1, 2008 – a minimum of 20 percent of the 2007-08 net annual cost of maintaining and operating the program.

Each year, the operator is required to work with their funding partner(s) and is responsible for confirming in their application form that the funding partner(s) will provide their share toward the maintenance and operation of the SALC program. Operators are also able to provide the 20 percent contribution themselves. Operators

must notify the province if there is a change in the required funding partner(s) contribution(s) they receive.

A Funding Commitment Letter from each funding partner detailing the commitment to provide all or part of the required 20 percent funding contribution for 2025-26, must be submitted with the budget submission form.

Funding partner contributions must be used to support SALC program delivery.

Operators are required to track cash and in-kind contributions from the funding partner(s) as separate items in the SALC funding request and financial reports.

Any questions or concerns related to the funding partner(s) contribution requirement should be discussed with Regional Development Advisors as soon as possible to allow potential issues to be resolved in a timely manner.

In-kind Contributions:

In-kind contributions are non-monetary resources to support costs directly related to SALC program delivery, maintenance and operations.

The value of in-kind contributions should be estimated using either current market value or an appraisal.

In-kind contributions can be in the form of goods or services, including use of facilities or labour, provided to support the program at no cost.

Examples could include:

- Access to funding partner teleconferencing or videoconferencing systems;
- Funding partner staff time to prepare and deliver educational presentations;
- Mentorship to build SALC operators' capacity;
- Hand sanitizer or personal protective equipment for staff or volunteers;
- Provision of cleaning and disinfecting products;
- Provision of plexiglass safety shields;
- Space rental at current market value;
- Yard maintenance/snow removal services;
- Funding partner staff time to prepare financial reports;
- Consultant services provided for research purposes; and/or
- Data/reports/gap analysis to support research about seniors and older adults that would be provided at a cost to other clients.

Each in-kind personal property and/or service provided and its value (including how the value was calculated) must be listed in the Funding Partner Commitment - In-Kind table in the application form. The operator is responsible for ensuring that the reported market value for all items involving an in-kind contribution is reasonable. MSAA can request evidence (i.e., in the form of quotes from local organizations) if there is any question about the valuation reported.

Applying for Funding

Operators apply for funding through annual budget submission by completing an application form and submitting it via Transfer Payment Ontario by the deadline set by MSAA. Late submissions may not be eligible for funding. You must inform your RDA in writing if you are unable to submit your application form by the deadline but still require funding for the upcoming year.

Operators that receive funding for multiple SALC programs must complete a separate application form and final report for each SALC program.

Each SALC program has been assigned a unique, four-digit number so that the program can be tracked from year to year. Operators will be reminded of the number by MSAA by email when the 2025-26 application period opens. This number must be entered into the application form each year. If a SALC operator runs multiple SALC programs, they have been assigned a unique number for each program.

Note: Funding for one program cannot be used or transferred to another program.

MSAA expects all SALC operators to request funding based on the level of programming they plan to be able to offer in 2025-26. All SALC programs receiving funding must be offering either remote programming (e.g., web or phone-based), in-person programming, or a combination of these formats.

If an operator is not able to use its SALC funding to offer in-person, remote or virtual SALC programs, this should be reflected in their final report, and they are to return these unspent funds to the Province at the end of the fiscal year or at the request of the Province.

Quick Reference Guides on how to navigate the TPON system are available on the [TPON webpage](#). To access the TPON system visit:

<https://www.app.grants.gov.on.ca/gr/tpcr/#/externalLogin>

For help with the Transfer Payment Ontario system, contact Transfer Payment Ontario Client Care Monday to Friday from 8:30am to 5:00pm at:

Toll-free: 1-855-216-3090

TTY: 416-325-3408

Toll-free TTY: 1-800-268-7095

Email: TPONCC@ontario.ca

Approval of Applications

MSAA will review each application received by the deadline for funding to ensure that the funding partner(s) contribution is correct, the budget is reasonable and proposed expenses are eligible. RDAs will contact the operator if they have any questions.

If an operator is approved for funding in 2025-26, MSAA will provide the operator with a funding letter that specifies the maximum funds it is eligible to receive in the 2025-26 funding cycle. It is important to read this operational approval letter carefully, and to contact your RDA in a timely manner if there are any questions.

Once approved, no additional funding will be provided by MSAA.

It is important that the operator keep this letter for their records for at least seven years, especially for audit purposes.

Immediately after funding is confirmed via an operational letter, operators will be required to provide proof of insurance for the current year. Insurance requirements are provided in section A10.1 of the transfer payment agreement. Please see Appendix A for a sample Certificate of Insurance, which could be provided as proof of insurance. Please contact your RDA with any questions.

Payments

Each year MSAA flows Maintenance and Operating payments on a quarterly basis (e.g., 1st Quarter payments are issued between April and June, 2nd Quarter payments are issued between July and September, etc.).

If an operator applied and is approved for a Special Grant, it will receive a one-time payment in the approved amount of the Special Grant.

It is important for operators to:

- Complete all mandatory online report-backs throughout the year; and
- Submit their final report via TPON to remain in good standing.

Operators that have not submitted their reports and/or online report-backs by the deadline may have future quarterly payments and/or Special Grant payment withheld.

Changes to Expenditures

Operators must notify their RDA in writing (email is acceptable) if there is any change to how they plan to spend the Special Grant. The RDA will review the request to ensure the expenditures are eligible in accordance with these Program Guidelines, and that the related activities can realistically be completed by year end. The RDA will notify the operator if the request is approved.

Requests for changes to using funds as planned and agreed by the operator and the province can be made at any time throughout the year but must be made in writing and approved by MSAA in advance of any proposed change in the use of the funds.

Mandatory Interim Reporting

MSAA may require SALC operators to complete online report-backs to help MSAA quickly gather information from SALC operators to better support them and their programs.

Operators will receive an email with a link to complete the online report-back from their Regional Development Advisor. Typically, there will be a maximum of four report-backs per program cycle, up to one per quarter.

Quarterly payments and Special Grants may be withheld from operators that have not submitted an online report-back.

Final Report Process

An essential part of the SALC Program funding cycle is reporting back to MSAA on actual expenditures and program results achieved.

MSAA will request a final report at the end of the fiscal year (March 31st). Typically, final reports are due three months after the end of the fiscal year (June 30th).

Submitting a final report and returning unspent funds is the final step in the annual funding cycle. SALC operators will be required to return any program funds paid to them that they did not spend on eligible expenses for SALC programs.

Operators will be asked to confirm in their final report that program funding was only spent on eligible SALC expenses and in accordance with the program dates outlined in these Guidelines.

Only cheques are accepted by MSAA for the repayment of unspent funds.

Quarterly payments and Special Grants for a subsequent fiscal year may be withheld from operators that have not submitted a final report-back or returned unspent funds.

Records and Information Management

Note that all documentation associated with the funding application, approval, actual expenditures (including proof of purchase for all items), and the final report submitted to MSAA **must be saved** by the operator **for provincial audit purposes for a period of seven years**. An audit or request for proof of purchase can be requested by MSAA on behalf of the Province at any time during this period.

As part of MSAA's audit requirements, soon after the end of each fiscal year as part of the final reporting process, a sampling of SALC programs will be asked to provide a summary of SALC Program expenses followed by copies of selected invoices to verify that SALC Program funding was spent on eligible expenses.

Tracking Funding and Financial Reporting

It is essential that operators keep track of funding from MSAA on behalf of the Province and their funding partner(s) separately. This ensures they can report on the different sources of funding in a manner that is transparent to both the accounting firm that audits the operator and to MSAA.

Along with the final report, **non-municipal** operators are required to submit a copy of financial statements to MSAA. The type of financial statement required depends on the operator's operating revenues, as outlined below.

Operators that have operating revenues:

1. \$100,000 or more will require a full **audit engagement** to be completed.
 - An audit engagement requires an auditor (an independent professional public accountant) to provide the client the highest level of assurance on the client's financial statements, including but not limited to consideration and evaluation of the internal control system of the company, which may include testing the effectiveness of the system; tests of the underlying documentation to support account balances; observation of the physical inventory counts; and outside confirmation of account receivable balances.
2. Between \$50,000 and \$99,999.99 can choose to have a **review engagement** done, in lieu of a full audit engagement.
 - A review engagement requires an independent professional public accountant to review financial statements to ascertain whether they are plausible, not misleading, and that the accountant is satisfied that the financial information is presented in accordance with generally accepted Canadian accounting standards for non-profit organizations. Board members usually must waive having audited financial statements prepared, in favour of a review engagement. Reviews provide limited assurance that the financial information conforms to generally accepted accounting principles. This process is less expensive than a full audit engagement.
3. Less than \$50,000 can submit a **board-endorsed financial statement** – a statement of finances with a letter signed by two senior officials.
 - Board-endorsed financial statements disclose the financial state of an operator and an accountability of funding, including how it was spent. There is generally no additional cost to prepare financial statements as it is usually done by the treasurer or other financial staff. **Statements must be approved by two senior officials**, such as the Board Chairperson, CEO, CFO, President, or Vice-President.

Municipal SALC operators are required by MSAA on behalf of the Province to provide financial reports that clearly show the provincial SALC Program funding. This can be done through consolidated financial statements or through the provincial Financial Information Return (FIR) system. To reduce duplication, municipalities must report SALC funding in the FIR system under Schedule 12, Ontario Conditional Grants, Social

and Family Services, Line 1220 - Assistance to Aged Persons, or Recreation and Cultural Services. Municipalities that identify SALC funding through the FIR system are not required to submit separate audited statements unless requested by MSAA.

Any municipality that does not report to the Province through the FIR system is required to submit financial reports audited by an independent accounting firm directly to their Regional Development Advisor.

Performance Measurement

Good reporting and performance measurement are central to the Province's commitment to transparency and accountability.

Collecting measurable data is the first step in measuring performance, and can help operators:

- Meet program requirements and provincial objectives.
- Demonstrate their value to seniors and older adults and their communities.
- Ensure that SALC programs are being used to their full potential.
- Better connect seniors to their communities as a result of SALC programs and services.

This data will also provide the Province with assurances that operators:

- Use the provincial funding for the purposes intended.
- Achieve the outcomes that operators outline in their application.
- Comply with the terms and conditions of transfer payment agreements and the SALCA.

Operators are required to provide the following SALC program data in both the initial application as goals and in their final report as results achieved:

Participation:	<ul style="list-style-type: none"> • Number of members or unique participants in the SALC program • Number of volunteers supporting the SALC program • Number of veterans that will benefit • Number of programs or services delivered that will serve veterans • Number of programs or services delivered at a Legion
Operations:	<ul style="list-style-type: none"> • The number of days per year that activities and services are offered • Total number of activities and services supported by SALC funding • Delivery of intergenerational activities
Inclusiveness:	<ul style="list-style-type: none"> • Demographic groups that participate in SALC programming

Connectedness:	<ul style="list-style-type: none"> • Whether and how the SALC program provides information about other programs or services in your community • Whether the SALC program refers clients to other programs or services in the community, and if so, which programs or services
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Additionally, in the final report, SALC operators must provide the following information:

Providing Seniors with the Services they Need:	Number of times activities in different programming categories were offered in an average week
Improving Access to Services for Seniors:	How the SALC program is helping seniors improve their access to programming and services
New Partnerships:	Number of new collaborations with local organizations created during the year (such as information sharing, business, space sharing, etc.)

Feedback from SALC Members/Participants

During the funding year, SALC operators must survey SALC members/participants to determine their level of agreement, with the following statements related to the outcomes of the SALC program. Levels of agreement are on a five point scale: strongly agree (5), agree (4), neither agree nor disagree (3), disagree (2), strongly disagree (1), not applicable/don't know.

For 2025-26 the survey statements are:

- The SALC program helps me feel more engaged in my community
- The SALC program meets my needs and interests
- I am happy with the SALC program's activities in my community.
- The SALC program's activities help to reduce social isolation in the community
- I feel more physically active after participating in SALC program activities
- I feel more mentally active after participating in SALC program activities
- The SALC program made me feel safer and happier in my community.

If the SALC program provides services to veterans, then the survey must include the following additional statement:

- The SALC program made me feel more involved in my community as a veteran.

Survey feedback results collected during the program year (April 1, 2025 to March 31, 2026) will be reported in the final report for 2025-26 which will be due to the Ministry by June 30, 2026.

Program Delivery

For operators to remain in good standing and continue to receive their approved funding, they must request and receive approval for any of the following program changes through their RDA. Operators may request program changes at any time throughout the year. Requests must be made in writing and approved by MSAA **in advance** of the operator implementing any change.

The following program changes require pre-approval :

- Changes to the location SALC program activities and services are offered;
- Changes to the SALC program name;
- Significant changes to aspects of the programming (for example a change from remote programming to in-person programming);
- A merger of the operator with another organization or change of operator; or
- Any other changes to the program or to the operator that reasonably ought to be brought to the attention of MSAA.

Minor programming changes to activities and services offered do not require pre-approval (for example changing from offering pickleball to offering chair yoga).

Confirm with your RDA if a program change being considered requires prior ministry approval.

The operator is responsible for requesting approval to implement a proposed change through their RDA as soon as possible so that there is no interruption in SALC Program funding. The RDA will notify the operator if there is any documentation required to be able to review and decide whether to approve the program change.

In a request for pre-approval to change a program's location, operators are required to demonstrate that any new location at which programs would be held is safe, accessible, and that SALC program participants would be informed of the move. Operators must also show that any changes to aspects of the SALC program ensure that it continues to serve at least the same number of seniors and be supported by the funding partner(s).

The RDA will send the operator a letter of decision once all the required documentation has been submitted and program requirements have been satisfied.

Operators must keep their program's online (e.g., webpage, Facebook page, social media) or phone voicemail messaging up-to-date so that information about available programming is current and clear for the public. Please also inform MSAA of any contact information changes so they can be incorporated into MSAA's [online SALC program locator](#).

French Language Services

SALC operators that deliver programming in one of the [26 French designated areas of the province](#), are encouraged to provide all programming and program information in both English and French. Additionally, French and English resources should be made available simultaneously to the public.

Please also note that operators that are bound by the French Language Services Act (FLSA), must comply with their legislative requirements under the act, related to any aspect to SALC programming.

Site Visits

As part of ongoing community development activities, RDAs may visit each SALC program to confirm funds are being spent for the purposes intended and verify that funded activities are taking place as intended.

Acknowledging Support of Government

For products developed using SALC funding, SALC operators are required to acknowledge the Government of Ontario. The logo may appear on SALC program products with the acknowledgement wording addressed below.

The Ontario logo is the main identifier for the Ontario government's activities. It consists of a fixed combination of a stylized trillium and a unique typesetting of the word Ontario. These are inseparable elements of the Ontario logo. They must not be used independently of each other, nor must their relationship be altered or modified in any way. The ministry name should not be used with the Ontario logo.

The acknowledgement must appear on the copyright or credit page of the product. The Ontario logo may appear as part of the acknowledgement.

Suggested Acknowledgement Wording

A. With support provided by the Government of Ontario.

OR

B. This [product/product name] was [presented/produced] by [SALC operator name] with support from the Government of Ontario.

Please note that the Ontario logo is protected under Canada's *Trademarks Act* and is restricted for official government use or by permission only.

Resources

For more information about programs or services in your community, contact your Regional Development Advisor. 211 Ontario (<https://211ontario.ca/>) is also a helpful resource, providing information on, and referrals to, Ontario's community, social, health-related and government services.

Lottery and Gaming

Charitable organizations that offer lotteries and gaming should, for ethical fundraising purposes, consult with their local municipality and the Alcohol and Gaming Commission of Ontario (AGCO), which governs lottery and gaming requirements. For more information, refer to: <https://www.agco.ca>.

Program Updates

To stay up to date on MSAA announcements, programs and services follow us on:

- X (formerly Twitter): @SeniorsON | @AinesON
- Facebook: Seniors Ontario | AinesOntario
- LinkedIn: Ministry for Seniors and Accessibility
- Help us share your good work by tagging us!

Occasionally general program information may be sent to you from SALCSupport@ontario.ca. Be sure to add SALCSupport@ontario.ca to your email safe senders list.

SALC operators are also invited to share high-quality photos and/or videos with MSAA provided the operator has obtained the written consent of any individuals depicted in the images along with a provincial written consent form available from a Regional Development Advisor. The SALC operator and their photos/videos may be used in promotional activities such as MSAA's social media channels. You can send photos, videos and consents to SALCSupport@ontario.ca

For questions regarding funding or MSAA's expectations this year, contact a Regional Development Advisor to get more information. To find a Regional Development Advisor that serves your program delivery area, please visit the [provincial directory](#).

Appendix A – Sample Certificate of Insurance

Name and address to whom issued: (4) His Majesty the King in Right of Ontario as represented by the Minister for Seniors and Accessibility, 777 Bay Street, Suite 600C, Toronto, ON, Canada, M7A 2J4			Name and address of Insured (1)		
Type of insurance (4a)	Insurer	Policy Number	Expiration	Coverages	Limits of Liability
Commercial General Liability (5) Including: - Non-owned Automobile - Blanket Contractual Liability - Products and Completed Operations - Cross Liability and Severability of interests clause - Personal Injury - Employers Liability or WSIB Clearance	Insurance Co. Canada	xxx	31-03-2026 (2)	Inclusive Limits, Bodily Injury and Property Damage Liability	Each Occurrence or Accident: \$2,000,000 General Aggregate: \$2,000,000 (4b)
Additional Insured: His Majesty the King in right of Ontario, his ministers, agents, appointees and employees. (3) SUBJECT TO THE TERMS, CONDITIONS AND EXCLUSIONS OF THE ABOVE NOTED POLICIES					
(6) **EVIDENCE OF INSURANCE ONLY** CANCELLATION: Should any the policies described herein be cancelled before the expiration date thereof, the insurer(s) affording coverage will endeavour to mail 30-days written notice to the Certificate Holder named herein, but failure to mail such notice shall impose no obligation or liability of any kind upon either the Insurer(s) affording coverage, its agents or representatives. Issued at: Toronto, Ontario Date: (7) Signature:					

Certificate of Insurance Provisions (correspond to the numbers in brackets in the sample certificate above)

(1) State that the insured party is the recipient organization with whom the Ministry for Seniors and Accessibility has contracted. This is important since a policy will only cover the Named Insured on the policy.

(2) Identify the date of coverage (i.e., the project/program duration).

(3) Identify the Ministry for Seniors and Accessibility as an additional insured by using the following language: "His Majesty the King in Right of Ontario, his Ministers, agents, appointees and employees." This phrase should appear on the certificate face under a memo heading or special note box.

(4) Identify the type (a) and amount (b) of coverage (i.e., Commercial General Liability Insurance is listed and is on an occurrence basis for two million dollars).

(5) Identify all the endorsements requested in section A10.1 of the Transfer Payment Agreement signed by the Seniors Active Living Centre (SALC) operator.

(6) Include a statement that the certificate holder (the Ministry for Seniors and Accessibility) will be notified of any cancellation or material change within 30 days.

(7) Include the signature of an authorized insurance representative.