



**The Corporation of the Township of Tay
Grants Committee Agenda**

**February 26, 2020
2:30 p.m.**

Municipal Office – Administration Board Room

- 1. Call to Order**
- 2. Acceptance of Agenda**
- 3. Declarations of Pecuniary Interest**
- 4. Correspondence**
- 5. Items for Information**

5.1 Minutes - November 27, 2019 (Previously circulated and adopted)

6. New & Unfinished Business

6.1 Hospice Huronia Grants and Donations Request

6.2 Port McNicoll Minor Ball Grants and Donations Request

7. Adjournment

**THE CORPORATION OF THE TOWNSHIP OF TAY
GRANTS COMMITTEE MEETING
WEDNESDAY, NOVEMBER 27, 2019
2:30 P.M.**

Present: Councillor Jeff Bumstead
Councillor Barry Norris
Councillor Sandy Talbot

Staff Present: Joanne Sanders, Director of Finance
Alison Gray, Clerk

1. **Call to Order:**
The Chair called the meeting to order at 2:31 p.m.
2. **Acceptance of Agenda:**
Moved by: Councillor Bumstead
Seconded by: Councillor Norris
That the agenda be accepted as presented.
Carried.
3. **Declarations of Pecuniary Interest:**
None were presented.
4. **Adoption of Minutes:**
Previously circulated and accepted.
5. **Correspondence:**
None were presented.
6. **Items for Information:**
 - 6.1 **Grants and Donations Policy**
The Director reviewed key points of the Grants and Donations Policy and responded to questions accordingly. Received for information.
7. **New & Unfinished Business:**
 - 7.1 **Grants and Donations Summary Page**
The Director spoke to the Grants and Donations Summary page and responded to questions accordingly.
 - 7.2 **2020 Grants and Donations Request**
The Director identified capital grants which are approved by Council and other donation request dealt with by Council.

Organization	2020 Donation Request APPROVED
Canada Day Celebrations VH	\$1,300, if flooring not to be done by event Council to reconsider funding flooring
Portarama Family Festival	\$2,500

Organization	2020 Donation Request APPROVED
Port McNicoll Recreation Committee	\$500
Port McNicoll Minor Ball	Referred to Council for a report from Manager of Parks, Rec & Facilities
Port Anglers & Hunters	\$500
Santa Claus Parade Waubaushene	\$1,300
Tay Bike Day	\$500
Newton Street Art Barn	\$0, in-kind contribution of picnic tables
Coldwater Fall Fair	\$200
Big Brothers Big Sisters of North Simcoe	\$1,000
Community Reach	\$4,500
Hospice Huronia	Deferred, until after Council makes a decision on development charge request
Georgian Bay General Hospital	\$0, noting that Council has committed to an annual \$25,000 capital contribution
Talpines Property Owners Assoc.	\$1,000 for beautification
Crime Stoppers Simcoe, Dufferin, Muskoka	\$1,000
Port McNicoll Cemetery Insurance	\$1,100
Port McNicoll Lions Club	\$2,300
Grad Awards	\$1,600
Simcoe County Bursary Program	\$1,000
Legion Remembrance Day	\$400
Port McNicoll Cemetery – Grounds Maintenance up to \$750	\$0

The Committee agreed that the Port McNicoll Cemetery Insurance, Port McNicoll Lions Club will be automatically awarded in future years rather than requiring applications.

The Committee requested that staff confirm that the graduation award is given directly to a student, that gift cards be given for the elementary school awards, and that the high school award be specified to a Tay student (unless there is no Tay student).

The Committee directed that the Grants Budget be set at \$25,000 for 2020.

The Committee agreed that the applications will be revised for 2020 to restrict information collected to only items stipulated within the application.

7.3 2020 Meeting Dates

The committee agreed to meet as follows at 2:30 p.m.:

- February 26
- September 23
- November 25
- Additional meetings at the call of the Chair

7.4 Photo/Cheque Presentation

The Committee directed that the grant presentations occur at the January Council meeting if the budget is approved, and February if more time is required.

8 Adjournment:

Moved by: Councillor Norris

Seconded by: Councillor Bumstead

That the Grants Committee meeting adjourn at 3:41 p.m.

Carried.

Councillor Sandy Talbot, Chair

Recording Secretary: Alison Gray, Clerk



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Schedule A

Grants and Donations

Municipal Grant Application

Submission Deadline: October 31st for the following budget year

-
1. Group Name: Hospice Huronia
 2. Group Mailing Address: 25 Jeffery St, Penetanguishene, ON L9M 1K6

 3. Group Contact Name: JoAnn Warren
Contact Phone: 705-549-1034
Contact Email: joann.warren@hospicehuronica.ca
 4. **Amount of Funding requested:** \$2,500
 5. **Other Resources requested (In-kind Services)**
Municipal Staff assistance requested:

n/a

Municipal Equipment requested (Vehicles/barricades, picnic tables). Please
provide details (hours/days required, numbers, etc.)

n/a

Municipalities Facilities requested (Ball Diamonds, Community Centers)

n/a

6. Financial Information to be included: Fully completed and signed Financial Information Form and/or most recent Financial Statements (attached to this application)

7. What are the organization's objectives?

Hospice Huronia is a community based registered charity that enhances the quality of life for families and those individuals who are facing life-threatening illness and bereavement.

Our volunteers have been providing bereavement support and hospice care in the homes of residents of Tay Township and surrounding area for 26 years and we are preparing now to move to the next step in offering full service hospice care ... a residential hospice to serve residents who choose not to die at home and don't wish to spend their final days or hours in the institutional atmosphere of a hospital.

Our residential hospice will provide a welcome alternative with its warm, home-like setting where Tay Residents can come and receive expert hospice care, offering comfort, care and compassion to them, their families and friends. Please see attached document on "What is a Residential Hospice" for more information on what a residential hospice is like.

It is indeed a very exciting time for Hospice Huronia as we begin this next stage of expanding into residential care for those persons facing end of life.

8. What are the funds to be used for? (Note: Funds are granted on the condition that they must be used for activities or services within the Township of Tay).

The funds would be used towards the purchase of a commercial blanket warmer to warm the blankets used to comfort the residents of Tomkins House. These blanket warmers can cost as much as \$6,400. We expect Tomkins House to serve approx. 150 residents a year and some of those residents will be coming from Tay Township. The comfort given to residents, at the end of their lives, by a warmed blanket is unimaginable.

9. What benefits will be provided to the community?

With our residential hospice, Tomkins House, being built right now, thanks in part to a Tay Township grant back in 2017, we expect to open our doors to the public in the spring of 2020.

We are looking for funds to purchase this very much needed piece of program equipment for the new residential hospice. This is a separate expense compared to the capital expenses of building the hospice. As you can well imagine, facing the last few days/weeks of one's life is terribly difficult for both the individual and for their loved ones. Hospice Huronia's "Tomkins House" will provide an environment where both the resident and their family/friends feel cared for, with a great amount of comfort and compassion. This is the number one goal of our

programs. We have designed the building to have a home-like feel, with bedrooms large enough for family to remain 24/7 with their loved one during those final days.

Tay Township residents will benefit from the comfort provided by the blanket warmer and their visiting loved ones may also have need for a warmed blanket as well.

Construction of the building alone is, of course, insufficient to meet the needs of persons requiring hospice care. The building needs to be equipped and furnished to make it fully operational and able to provide programs for both family support and most importantly the care and compassion for the individual. Obtaining the funds and in-kind donations to provide the needed program equipment and furniture is equally important. Thank you for giving your serious consideration to our request for contribution towards a blanket warmer, one important but small part of reaching our goal of support, care and compassion for persons facing end of life.

Hospice Huronia
Financial Statements
For the year ended March 31, 2019

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Independent Auditor's Report

To the Board of Directors of Hospice Huronia

Qualified Opinion

We have audited the accompanying financial statements of Hospice Huronia (the organization), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2019, 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 charitable organizations, the organization derives revenues from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenues, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario
June 27, 2019

Hospice Huronia Statement of Financial Position

March 31 2019 2018

Assets

Current

Cash (note 2)	\$ 671,661	\$ 217,118
Accounts receivable (note 3)	8,521	49,093
Prepaid expenses	48,327	6,650

728,509 272,861

Investments (note 5) 1,830,422 386,703

Land Held for Sale 50,000 -

Capital Assets, at cost less accumulated
amortization (note 6) 503,772 73,986

\$ 3,112,703 \$ 733,550

Liabilities and Net Assets

Current Liabilities

Accounts payable and accrued liabilities	\$ 23,453	\$ 41,946
Government remittances payable	4,113	2,955
Due to Ministry of Health and Long-Term Care/LHIN (note 4)	7,360	7,360
Due to related party (note 8)	-	150,000
Deferred contributions (note 10)	2,259,680	256,740

2,294,606 459,001

Deferred Contributions Related to Capital Assets (note 11) 365,798 48,653

Commitments (note 13)

Net Assets

Internally restricted (note 17)	150,000	200,000
Unrestricted	302,299	25,896

452,299 225,896

\$ 3,112,703 \$ 733,550

On behalf of the Board:

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements.

Hospice Huronia Statement of Operations

For the year ended March 31	2019	2018
Revenues		
Ministry of Health and Long-Term Care/LHIN - base	\$ 93,640	\$ 83,569
- one-time	16,000	9,704
Donations and fundraising	289,857	52,825
Amortization of deferred contributions related to capital assets (note 11)	4,518	4,092
County of Simcoe	-	14,950
Other	-	271
Investment income	17,016	16,360
	<u>421,031</u>	<u>181,771</u>
Expenses		
Visiting Hospice		
Compensation	55,364	50,422
Supplies	1,115	1,467
Sundry	9,768	9,047
Equipment	309	976
	<u>66,556</u>	<u>61,912</u>
Support Services Training		
Compensation	46,282	57,853
Supplies	1,977	1,291
Sundry	8,412	6,701
Equipment	309	-
	<u>56,980</u>	<u>65,845</u>
Administration		
Amortization	7,480	7,054
Compensation	21,298	64,948
Supplies	7,265	4,443
Sundry (note 15)	71,834	50,919
Buildings and grounds	8,681	9,040
	<u>116,558</u>	<u>136,404</u>
Fundraising		
Compensation	117,331	26,642
Supplies	1,609	7,320
Sundry	7,458	2,241
Equipment	-	1,040
	<u>126,398</u>	<u>37,243</u>
Total expenses	<u>366,492</u>	<u>301,404</u>
Excess of revenues over expenses (expenses over revenues) for the year	<u>\$ 54,539</u>	<u>\$ (119,633)</u>

The accompanying notes are an integral part of these financial statements.

Hospice Huronia Statement of Changes in Net Assets

For the year ended March 31

2019

2018

	Internally Restricted (note 17)	Unrestricted	Total	Total
Balance, beginning of year	\$ 200,000	\$ 25,896	\$ 225,896	\$ 332,043
Excess of revenues over expenses (expenses over revenues) for the year	-	54,539	54,539	(119,633)
Interfund transfer (note 17)	(50,000)	50,000	-	-
Deferred contributions used to purchase non-depreciable capital assets (note 10)	-	30,114	30,114	13,486
Donations of non-depreciable assets	-	141,750	141,750	-
Balance, end of year	\$ 150,000	\$ 302,299	\$ 452,299	\$ 225,896

Hospice Huronia Statement of Cash Flows

For the year ended March 31	2019	2018
Cash flows from operating activities		
Excess of revenues over expenses (expenses over revenues) for the year	\$ 54,539	\$ (119,633)
Charges (credits) to operations not involving cash		
Amortization of deferred contributions related to capital assets	(4,518)	(4,092)
Amortization of capital assets	7,480	7,054
Unrealized loss on disposal of capital assets	-	14,950
	<u>57,501</u>	<u>(101,721)</u>
Change in non-cash working capital balances related to operations		
Accounts receivable	40,572	(46,001)
Prepaid expenses	(41,677)	(4,800)
Accounts payable and accrued liabilities	(18,493)	31,134
Government remittances payable	1,158	2,450
Deferred contributions	2,033,054	269,421
	<u>2,072,115</u>	<u>150,483</u>
Cash flows from investing activities		
Purchase of capital assets	(345,516)	(86,374)
Increase in investments	(1,443,719)	(106,001)
	<u>(1,789,235)</u>	<u>(192,375)</u>
Cash flows from financing activities		
Increase in deferred contributions related to capital assets	321,663	52,745
Advance from related party	-	150,000
Repayment of related party balance	(150,000)	-
	<u>171,663</u>	<u>202,745</u>
Net increase in cash during the year	454,543	160,853
Cash, beginning of the year	217,118	56,265
Cash, end of the year	<u>\$ 671,661</u>	<u>\$ 217,118</u>

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

1. Significant Accounting Policies

Nature of Organization	Hospice Huronia (the "organization") is an incorporated not-for-profit organization without share capital under the Corporations Act (Ontario). The organization serves individuals and their families who are facing a life threatening illness or grieving the loss of a loved one.
Basis of Accounting	These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.
Use of Estimates	The preparation of financial statements in accordance 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The significant estimates made in the preparation of these financial statements include the fair value of financial instruments, the estimated useful life of capital assets and amounts due to Ministry of Health and Long-Term Care/LHIN. Actual results could differ from management's best estimates as additional information becomes available in the future.
Revenue Recognition	<p>The organization follows the deferral method of accounting for contributions which includes donations and government subsidies. Operating revenue, including grants and subsidies are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. When a portion of a grant relates to a future period, it is deferred and recognized in that future period.</p> <p>Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.</p> <p>Externally restricted contributions are recognized as revenue in the year in which the related expenditures are recognized.</p> <p>Contributions restricted for the purpose of capital assets are deferred and amortized into revenue on a straight-line basis at a rate corresponding with the amortization rate for the related capital assets.</p> <p>Interest revenues are recorded when earned.</p>

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

1. Significant Accounting Policies (continued)

Income Taxes	The organization is not subject to federal or provincial income taxes pursuant to exemptions accorded to registered charities in the income tax legislation.				
Capital Assets	<p>Purchased capital assets are recorded at cost less accumulated amortization. Contributed capital assets are recorded at fair market value at the date of contribution. Where fair market value cannot be reasonably determined, contributed assets are recorded at nominal amounts.</p> <p>Amortization is provided on capital assets based on a straight-line basis over their estimated useful lives as follows:</p> <table><tr><td>Building</td><td>40 years</td></tr><tr><td>Computer hardware and software</td><td>5 years</td></tr></table>	Building	40 years	Computer hardware and software	5 years
Building	40 years				
Computer hardware and software	5 years				
Pledges	Pledges, which represent promises to donate cash, are not recorded as revenue until collected, unless the ultimate collection is reasonably assured.				
In-Kind Contributions	<p>Contributions of assets are recognized in the period they are donated at their fair market value when a fair value can be reasonably estimated and when the assets are used in the normal course of the organization's operations and would otherwise have been purchased.</p> <p>Contributed services are not recognized in the financial statements due to the inherent difficulty in valuing the time of volunteers.</p>				
Allocation of Expenses	The organization operates two separate programs: Visiting Hospice and Support Services Training. Additionally, the organization pursues fundraising activities to supplement its income. The costs of each program includes expenses as detailed on the statement of operations. The organization also incurs general and administrative expenses that are common to the administration of the organization and each of its programs. The organization allocates certain general and administrative expenses to the programs on a pro rata basis based on budgeted amounts.				

Hospice Huronia

Notes to the Financial Statements

For the year ended March 31, 2019

1. Significant Accounting Policies (continued)

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any unrealized gains and losses reported in operations. In addition, all bonds and guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in operations. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

2. Cash

The organization's bank accounts are held at a credit union. The bank accounts earn interest at a variable rate dependent on the monthly minimum balances.

3. Accounts Receivable

	2019	2018
HST recoverable	\$ 8,521	\$ 8,903
Pledges receivable	-	5,000
Due from County of Simcoe	-	34,800
Due from Ministry of Health and Long-Term Care/LHIN	-	390
	<u>\$ 8,521</u>	<u>\$ 49,093</u>

4. Contingency

The organization receives funding from the Ministry of Health and Long-Term Care/Local Health Integration Network (LHIN). The amount of funding provided to the organization is subject to final review and approval by the LHIN. As at the date of these financial statements, funding for the period April 1, 2018 to March 31, 2019 had not been subject to this review process. Any future adjustments required as a result of this review will be accounted for in the year the adjustment is determined.

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

5. Investments

	2019		2018	
	Market	Cost	Market	Cost
Cash held with investment company	8,233	\$ 8,233	\$ 1,400	\$ 1,400
Guaranteed Investment Certificates	26,891	26,718	258,332	256,837
Money market mutual fund	1,701,888	1,701,888	13,587	13,587
Fixed income bonds	-	-	33,074	30,000
Hurononia Community Foundation managed funds	93,410	78,236	80,310	78,236
	<u>\$ 1,830,422</u>	<u>\$ 1,815,075</u>	<u>\$ 386,703</u>	<u>\$ 380,060</u>

The guaranteed investment certificates have a total face value of \$26,718 (2018 - \$256,837) with an interest rates between 2.35% to 3.05% (2018 - 1.00% to 3.05%) and maturity dates between May 20, 2019 to November 18, 2020 (2018 - December 19, 2018 to February 4, 2021).

The investments have been recorded on the statement of financial position at their fair market value of \$1,830,422 as at March 31, 2019 (2018 - \$386,703).

6. Capital Assets

	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 91,750	\$ -	\$ -	\$ -
Construction in progress	343,426	-	32,282	-
Land development	43,600	-	13,486	-
Computer hardware and software	39,531	14,535	35,272	7,054
	<u>\$ 518,307</u>	<u>\$ 14,535</u>	<u>\$ 81,040</u>	<u>\$ 7,054</u>
Net book value		<u>\$ 503,772</u>		<u>\$ 73,986</u>

The costs incurred to date for the construction of the residential hospice building (see note 9) are included in construction in progress during the year. No amortization will be recorded until the residence is complete and in use.

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

7. Credit Facilities

The organization has available credit facilities with the Meridian Credit Union ("Meridian"). The credit facilities include a demand loan (construction) to a maximum limit of \$725,000, standby letters of credit to a maximum of \$268,829, and available credit cards to a maximum of \$5,000. Meridian can terminate the credit facilities at any time.

The construction loan is available on a demand basis at a floating rate of prime plus 1.75%. The organization is required to pay interest only on a monthly basis with the full amount to be repaid within twelve months of the initial advance. The amounts drawn against this facility by the organization as at March 31, 2019 is \$NIL.

As part of the above credit facility, the organization has available a non revolving loan upon completion of construction to a maximum limit of \$725,000. The term of the loan is 5 years with payments to be calculated based on a maximum amortization period of 20 years from the initial date of drawdown. The loan has a variable rate or fixed rate options. The variable rate is the prime rate plus 1.25%, equal monthly blended payments of principal and interest of \$4,866. The fixed rate is based on cost of funds plus 2.25%, equal monthly blended payments of principal and interest.

Any drawdowns under the letters of credit will be converted to direct borrowings under the demand loan (construction). Fees are paid on an annual basis and automatically renewed annually subject to notice to the beneficiary within 30 days of the expiry date. The amounts drawn against this facility by the organization as of March 31, 2019 is \$NIL.

The organization also has available credit cards with an aggregate limit of \$5,000 of which \$NIL was utilized at March 31, 2019. Interest and fees payable as set forth in the VISA credit agreement.

The above credit facilities are secured by a general security agreement over all of the organization's present and after acquired personal property; collateral mortgage for \$1,250,000 on the property and buildings located at 948 Fuller Avenue, Penetanguishine, Ontario; assignment of rents and leases on the property and buildings located at 948 Fuller Avenue; assignment of fire insurance, indicating Meridian as the first loss payee or first mortgagee on the subject property and buildings located at 948 Fuller Avenue; assignment of builders all risk and wrap up liability insurance with Meridian listed as 1st loss payee/1st mortgagee; evidence of comprehensive general liability insurance of \$5,000,000 to be carried by the organization with Meridian shown as additional insured; assignment of funds on deposit in the amount of \$6,000.

The agreement governing the loan facility contains certain covenants regarding debt service coverage. Meridian requires the organization to maintain a debt service ratio greater than or equal to 1.15 measured on an annual basis and to commence with the first full fiscal period subsequent to the drawdown of the non-revolving loan.

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

8. Due to Related Party

During fiscal 2018, a board member loaned \$150,000 to the organization for the purpose of obtaining financing for the capital project. The loan was non-interest bearing, unsecured and had no specific terms of repayment. The amount was repaid in full during the year.

9. Capital Project

In a planning agreement for the Hospice Capital Program dated March 22, 2018 between the organization and the Ministry of Health and Long-Term Care, the Ministry approved up to \$150,000 maximum in planning funds for the planning of the construction of a five bed residential hospice building. The organization received \$150,000 during the current fiscal year (note 11). In addition, subsequent to March 31, 2019, the organization has requested the release of an additional \$850,000 in approved capital program funding from the Ministry.

In addition, during the year the organization purchased land for the construction of the residential hospice from The Corporation of the Town of Penetanguishene for a purchase price of \$2. The ownership transfer of this land closed on April 13, 2018 and the land has been recorded in capital assets at its fair market value of \$91,750 (see note 6). In addition, on March 20, 2018, the two parties to this real estate transaction signed an amending agreement whereby on the closing of the land sale, Hospice Huronia grants the seller the option to repurchase the property for \$1 in the event Hospice Huronia does not commence construction of the proposed residential hospice building within three years of the closing date of the sale of the property.

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

10. Deferred Contributions

Deferred contributions represents unspent externally restricted contributions received for the capital campaign for the construction of the 5 bed residential hospice.

Changes in the deferred contributions balances are as follows:

	<u>2019</u>	<u>2018¹</u>
<u>Capital Campaign</u>		
Balance, beginning of year	\$ 255,140	\$ -
Deferred contributions received	2,189,006	281,058
Investment income	11,050	-
Contributions used towards capital asset purchases and transferred to deferred contributions related to capital assets (note 11)	(165,402)	(12,432)
Contributions used to purchase non-depreciable assets and recorded as a direct increase to unrestricted net assets	<u>(30,114)</u>	<u>(13,486)</u>
Balance, end of year	<u>2,259,680</u>	<u>255,140</u>
<u>Other Contributions</u>		
Balance, beginning of year	1,600	805
Contributions received for future fundraising events	-	1,600
Amounts recognized as revenue in the year	<u>(1,600)</u>	<u>(805)</u>
	<u>-</u>	<u>1,600</u>
	<u>\$ 2,259,680</u>	<u>\$ 256,740</u>

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

11. Deferred Contributions Related to Capital Assets

Deferred contributions represent the unamortized amount of grants and restricted donations received to be used in the purchase of certain assets or in the settlement of certain obligations. The amortization of these contributions is recorded as revenue in the statement of operations.

	2019	2018
Balance, beginning of year	\$ 48,653	\$ -
Contributions received from the Ministry of Health and Long-Term Care/LHIN for the capital project (note 9)	150,000	20,463
Contribution received from the Ministry of Health and Long-Term Care/LHIN for a chair lift	6,261	-
Contributions received from the County of Simcoe	-	19,850
Amounts transferred from deferred contributions relating to capital campaign (note 10)	165,402	12,432
Amounts amortized to revenue	(4,518)	(4,092)
Balance, end of year	<u>\$ 365,798</u>	<u>\$ 48,653</u>

12. Pledges

The balance of outstanding donation pledges related to the capital campaign are as follows:

	2019	2018
Balance of outstanding pledges, beginning of year	\$ 219,781	\$ -
Pledges received during the year	755,864	266,274
Pledges collected during the year	(321,288)	(46,493)
Balance of outstanding pledges, end of year	<u>\$ 654,357</u>	<u>\$ 219,781</u>

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

13. Commitments

The organization had an operating lease for its premises at an annual fee of \$7,200 plus HST, which expired April 30, 2016. This lease has been extended on a month by month basis under the terms of the existing lease agreement and includes a six month notice of cancellation by either party.

Effective April 1, 2018, the organization entered into an agreement with Business Services Unlimited, Limited to provide financial accounting and payroll services for an annual fee of \$6,000 plus HST. This agreement extends until either party terminates the agreement.

The organization has entered into a contract for architect services relating to their capital project (see note 9) at a fee equal to \$197,500 plus HST. For the year ended March 31, 2019, \$172,470 (2018 - \$22,162) was paid related to this agreement.

Subsequent to year end, the organization signed an agreement for the construction of its new residential hospice building (see note 9). The total contract price is \$4,294,200 plus HST. Work under this contract commenced June 3, 2019, with an expected completion date of March 31, 2020.

14. Economic Dependence

The organization received 26% (2018 - 54%) of its revenue from the Ministry of Health and Long-Term Care/LHIN.

15. Administrative Sundry Expenses

	2019	2018
Advertising	\$ 5,014	\$ 8,571
Bank charges	1,929	874
Data and software licences	3,854	1,945
Insurance	3,408	2,106
Memberships and subscriptions	2,548	1,944
Office expenses	3,811	2,014
Other sundry	6,221	2,063
Professional fees	43,762	30,581
Travel	1,287	821
	<u>\$ 71,834</u>	<u>\$ 50,919</u>

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

16. Pension Plan

All permanent employees of the organization are members of the Healthcare of Ontario Pension Plan which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Ontario Hospital Association. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the five consecutive years prior to retirement, termination or death, that provide the highest earnings.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Healthcare of Ontario Pension Plan by placing plan assets in trust and through the Plan investment policy.

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, together with the percentage of salary contributed by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

The Plan provides pension services to more than 357,000 active and retired members and approximately 570 employers. The Plan is a multi-employer plan and therefore the organization's contributions are accounted for as if the Plan were a defined contribution plan with the organization's contributions being expensed in the period they come due. Each year, an independent actuary determines the funding status of the Plan by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The results of the most recent valuation as at December 31, 2018 disclosed a surplus of \$13,891 million. The results of this valuation disclosed total actuarial liabilities and pension obligations of \$158,965 million in respect of benefits accrued for service with actuarial assets at that date of \$172,856 million. Because the Plan is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the organization does not recognize any share of the Plan surplus or deficit.

Employer contributions made to the Plan during the year by the organization amount to \$13,432 (2018 - \$4,261) and is included in compensation expense.

17. Contingency Fund

The board of directors has established a contingency fund to be used to offset unforeseen future expenses. The use of the funds are subject to the approval of the board of directors. During the year, the Board approved the transfer of \$50,000 to unrestricted net assets from this fund to be used towards the capital campaign.

Hospice Huronia Notes to the Financial Statements

For the year ended March 31, 2019

18. Financial Instruments

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of fixed income denominated investments.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is also exposed to credit risk arising from its accounts receivable. Credit risk is the risk that the counterparty to the transaction will not pay. The majority of the organization's receivables are from government sources and the organization works to ensure they meet all eligibility criteria in order to qualify to receive the funding.

Liquidity Risk

Liquidity risk is the risk that the organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities, government remittances payable and amounts due to Ministry of Health and Long-Term Care/LHIN.

Market Risk

The organization is exposed to fluctuations in equity markets on its investments.

There have been no changes to the organization's financial instrument risk exposure from the prior year.

19. Allocation of Expenses

The organization classifies their expenses by function and allocates corporate administrative expenses from one function to another as described in note 1 - Significant Accounting Policies. Expenses have been allocated to various programs as follows:

	Visiting Hospice	Support Services Training	Fundraising	2019 Total
Compensation	\$ 9,540	\$ 9,540	\$ 55,021	\$ 74,101

HOSPICE HURONIA

ANNUAL REPORT
2018-2019



**Hospice
Huron**

TOMKINS HOUSE

MESSAGE FROM THE BOARD CHAIR

What an incredible year! We made great strides towards making *Tomkins House*, our five bed residential hospice, a reality in our community. We continue to receive great feedback from our clients about the emotional and practical palliative care and bereavement supports we provide.

This fiscal year has seen tremendous support from residents, service clubs and our municipalities, as awareness of Hospice Huronia's programs, services and capital campaign gained momentum.

The year started strong with our annual "Hike for Hospice," followed by our inaugural "Voices for Hospice" gala, and ended with our "Bowls with Heart" event.

We were overwhelmed with the generosity of angel donors Nicola Tomkins and Dave Gowen, who donated 1.56 million dollars to our capital campaign and named our residential hospice "Tomkins House".

The momentum continued to grow with many community fundraisers such as "Fall Fest" and donations from the *Georgian Bay Gals Give*, *Guys Who Care* and *Women Giving for a Cause* groups. Every single donation, big or small, is greatly appreciated and allows us to continue to offer our programs and services at no cost to our community.



On behalf of the Board of Directors, I want to thank all of our volunteers, donors and staff who provide the dedication, funds and skills needed to care for those who are dying and bereaved in our community.

With sincere thanks,

A handwritten signature in cursive script that reads "Anne Murphy".

Anne Murphy
Board Chair, Hospice Huronia

June Callwood Award

The Hospice Huronia Board of Directors are pleased to announce that Anne Murphy was the recipient of this year's June Callwood Award. This award recognizes individuals who have made outstanding contributions as a volunteer in their community.

Anne has been a dedicated Hospice Huronia volunteer for more than six years. She has served on the Board of Directors for six years, and also served as the Board Chair for the past three years. Anne also participates in many Hospice Huronia fundraising events. Thank you Anne for your ongoing support!



OUR VOLUNTEERS

Volunteer Support

Volunteers are integral to the success of Hospice Huronia. The dedication, energy and countless hours spent sitting and holding a client's hand during the dying process is invaluable. Our volunteers do everything from supporting families after a loved one has passed away, to fundraising and organizing events, answering phones and even walking a client's dog. Volunteers play an essential role in the quality of our programs and services. In 2018-2019 Hospice Huronia welcomed:

- Over 4600 volunteer hours
- 36 new volunteers
- 2 qualified volunteers who provided massage therapy to clients
- 10 episodic volunteers who gave their time at different events
- 14 trained bereavement volunteers
- 5 volunteers trained in Mental Health First Aid
- 2 volunteers who participated in a pregnancy and infant loss compassionate care workshop

Volunteer Training

Hospice Huronia offers six volunteer orientation training sessions per year and incorporates the Hospice Palliative Care Ontario (HPCO) online training into the orientation sessions. Volunteers also participate in eight educational lunch and learns throughout the year, such as Mental Health First Aid, Advance Care Planning, LGBTQ2S, the Alzheimer's Society and more.

"Hospice is not your typical volunteer position. This orientation far exceeded my expectations."

~Hospice Huronia Volunteer

Honouring Our Volunteers

In 2018, Réjeanne Parkes was named Volunteer of the Year for her commitment, dedication and willingness to volunteer in many areas of Hospice Huronia. Thank you Réjeanne for your time and dedication!

In honour of their dedication, every year Hospice Huronia hosts two volunteer appreciation days. We are so thankful to all of our volunteers for their support!



COMMUNITY PROGRAMS

Visiting Hospice

Our Visiting Hospice program consists of a specialized group of 'professional volunteers' who offer many services including companionship, emotional support and practical assistance to our clients. Over the past year, we helped over 73 clients through our Visiting Hospice program. From offering warm companionship, reading the local paper or remembering past life experiences - volunteers bring normalcy to day-to-day life. Many of our volunteers also assist with life's basic tasks such as organizing papers, helping to make phone calls, assisting with basic food preparation and light household duties and providing comfort measures and personal care.

Bereavement Support

Hospice Huronia provides emotional, spiritual and psychosocial support to individuals and families who are anticipating a death or experiencing grief due to loss of a loved one.

"My bereavement support volunteer has shown me there is a reason to go on. She compliments my hard work, helping me get through the worst time of my life."

~Hospice Huronia Client

Over the past year Hospice Huronia supported over 67 clients through our bereavement support groups including a weekly drop-in support group, healing walks, parent's circle and peer-to-peer support. In December, we lit up the night sky with our *Tree of Remembrance* ceremony, honouring loved ones who have past away.

"Hospice was able to provide very compassionate end of life care to my father. The hospice was a profound experience for our family. It was a time of letting go and saying goodbye in a supportive environment without fear."

~Dr. Rainer Loiskandl



97%

*of clients have a high
satisfaction with their
Hospice experience*

96%

*of clients say that Hospice
has a positive impact on
quality of life*



WHY RESIDENTIAL HOSPICE?

Through our Capital Campaign, Hospice Huronia's dream of providing our community with a much needed residential hospice is becoming a reality. Our site has been chosen and work has begun on the construction of the new building.

There is a recognized province-wide shortage of hospice beds. The number of people requiring palliative care is projected to double in Ontario by 2041. North Simcoe has a higher than average senior population with 55% of residents dying in acute care hospitals. At the Georgian Bay General Hospital (GBGH), there are approximately eight patients every day receiving palliative care services.

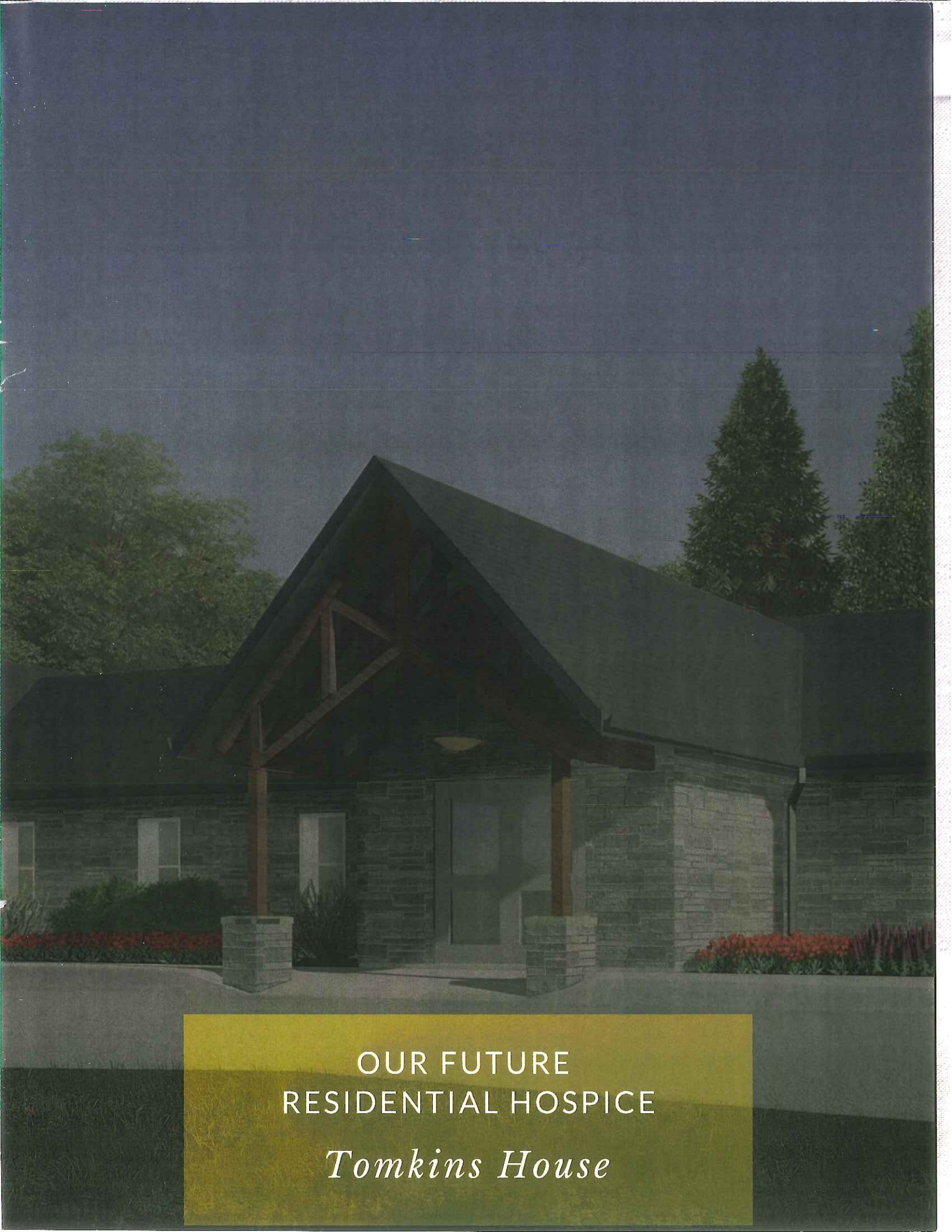
The average length of stay at Tomkins House will be 10 to 14 days and it will provide 24 hour care to over 150 individuals and their families each year, freeing up the GBGH acute care beds for those who truly need them. It will provide a warm, home-like setting, where individuals who are unable to die at home, can receive expert hospice care in a medically-safe environment, which includes quality pain and symptom management.

**Tomkins House will save
approximately \$1 million in
health care dollars each year.**

To provide our clients with quality palliative care, a residential hospice building must meet higher than average building standards due to what is essentially a "mini-hospital" within a comfortable, home-like setting. The Tomkins House building will include:

- Five large private rooms where families can stay with their loved ones. These rooms will feature infection control, specialized beds, and a nurse call system
- A common kitchen-family room where group meals can be made
- A beautiful bath area complete with a soaker tub
- A garden where beds can be brought out into the sunshine
- Community rooms and more

Tomkins House will be located at 948 Fuller Avenue in Penetanguishene and plans to be open and serving the community by March 2020.



OUR FUTURE
RESIDENTIAL HOSPICE

Tomkins House



THANK YOU TO OUR COMMUNITY

Hospice Huronia Employees

Cathy Dance - Office Administrator
Marie-France Laramée - Coordinator, Volunteer Program
Christine Preston - Coordinator, Community Programs
JoAnn Warren - Fund Development and Public Relations Manager

Board of Directors

Anne Murphy - Chair
Marthe Scott - Vice Chair
Ian Vasey - Treasurer - Chair Finance Committee
Donna Macfarlane - Secretary
Anita Fegarty - Chair Governance Committee
Nancy Harris - Chair Building Committee
Kelly Hubbard - Chair Operations Committee
Dr. Glenn Cameron
Paul Howe
Robert (Bob) Morton

Donating to Hospice Huronia

We are thankful for those who make Hospice Huronia their charity of choice, for giving locally and for helping us build our dream of a local residential hospice. Every single dollar raised or donated to Hospice Huronia stays in our community and allows us to continue to provide quality hospice care, comfort and compassion to our clients and their families.



Facebook: Hospice Huronia



Twitter: @HHuronia



Instagram: @hospicehuronia

25 Jeffery Street
Penetanguishene, Ontario L9M 1K6
Telephone: 705.549.1034
Email: info@hospicehuronia.ca
Charitable Number: 89991 5243 RR0001



The Corporation of the Township of Tay
450 Park Street, P.O. Box #100
Victoria Harbour, ON, L0K 2A0
(705) 534-7248
www.tay.ca

Schedule A

Grants and Donations Municipal Grant Application

Submission Deadline: October 31st for the following budget year

-
1. Group Name: Port McNicoll Minor Ball
 2. Group Mailing Address: 65 Andrew Dr.
Tiny, ont L9m0B4
 3. Group Contact Name: Sheri Black
Contact Phone: 705-433-1551
Contact Email: Sheri Lynblack@hotmail.com
 4. **Amount of Funding requested:** \$2000.00

5. **Other Resources requested (In-kind Services)**

Municipal Staff assistance requested:

None

Municipal Equipment requested (Vehicles/barricades, picnic tables). Please provide details (hours/days required, numbers, etc.)

None

Municipalities Facilities requested (Ball Diamonds, Community Centers)

Ball diamonds when G.B.M.S.L resumes
in May 2020.

6. **Financial Information to be included**

Fully completed and signed Financial Information Form and/or most recent Financial Statements (attach to this application)

7. What are the organization's objectives? We would like to have a storage facility built at Talbot Park for ball equipment. We also need new equipment for all 6 divisions. Equipment has been
8. What are the funds to be used for? needed for years, but never had enough money to purchase.
(Note: Funds are granted on the condition that they must be used for activities or services within the Township of Tay)
this money would go towards having our equipment storage building constructed.
-

9. What benefits will be provided to the community?
this building will remain for years to come
and for players and coaches to enjoy.
there currently is no equipment
storage for minor ball that is
secure.

we don't want to spend thousands of dollars on new equipment and have nowhere secure to keep it.

10. Submission Information:

Submission Deadline: October 31 annually

Fully completed and signed applications and financial documents are to be submitted to:

Cyndi Bonneville, Administrative Assistant
The Corporation of the Township of Tay
P.O. Box #100
Victoria Harbour, ON, L0K 2A0

Note:

- Brochures or promotional materials which describe the organization and its activities may be provided together with the application
- No grant will be made retroactively

11. Conditions of Grant

As a condition of the award of a grant, the applicant agrees to complete and submit Schedule C of the Municipal Grant Application by December 31st of the year in which the funds were expended or prior to December 31st if a subsequent year application is also being made.

I/We certify that the information in the application true and correct.

Signature of two (2) authorized principal officers of the organization required.


President/Chairperson


Treasurer

Checklist:

- ☒ Municipal Grant Application signed by two (2) official officers authorized by the organization
- ☒ Financial Information Report signed by two (2) official officers authorized by the organization
- ☐ Brochures or promotional materials included



The Corporation of the Township of Tay
450 Park Street, P.O. Box #100
Victoria Harbour, ON, L0K 2A0
(705) 534-7248
www.tay.ca

Schedule B

Grant and Donations Financial Information Form

Please complete this form and/or attach your most recent Financial Statements

Organization Name: Port McNicoll Minor Ball

Revenue	Actual	2019 Budget	2019 Request
Grants – Township of Tay			
Grants – Other			
Memberships/Sponsorships			
Donations/Fundraising			
Other Revenue (Specify)			
Total Revenue			
Expenditures	Actual	2019 Budget	2019 Request
Salaries/Benefits <i>Umpires</i>		<i>1500-</i>	
Rental Fees			
Insurance		<i>300-</i>	
Light/Heat/Water			
Telephone/Internet			
Advertising			
Office Supplies/Printing			
Other (Specify) <i>Balls, uniforms, Bond, trophies, bats, equipment</i>		<i>1000-</i>	
Total Expenditures			
Excess (deficiency) of revenue over expenditures for the year			
Bank Balance as at _____, 2018			

I/we certify that to the best of our knowledge, the information provided in this community funding request is accurate and reasonable and is endorsed by the organization which we represent.

Signature of two (2) authorized Principal Officers of the Organization is required.

Name: *James Stander* Title: *President* Date: *Oct 28/19*
Name: *Shirley Black* Title: *Treasurer* Date: *Oct 28/19*
Vice Pres.



TD CANADA TRUST

Printed: Oct 30, 2019

PORT MCNICOLL MINOR BASEBALL ASSOCIATION
65 ANDREW DR
TINY ON CAN L9M 0B4

295 KING ST
MIDLAND , ON
Tel: (705) 526-5475
TTY: 1-800-361-1180

Account Activity

[Help](#) | [Print](#) | [Print with Letterhead](#)

Credit Protection Assessment. Explore credit protection options

Account: CHEQUING SAVINGS ACCOUNT NON-PERSONAL - 399 \$2,774.79

Current Balance Available Balance
\$2,774.79 \$2,774.79

Balance Date: Oct 30, 2019

View All Transactions

[30 days](#) | [60 days](#) | [90 days](#) | [120 days](#)

Search by Month (up to 18 months)

Date ▼	Transaction Description ◊	Withdrawals ◊	Deposits ◊	Balance
Aug 20, 2019	TD ATM DEP 008651		500.00	\$504.23
Sep 18, 2019	TD ATM DEP 003326		2,000.00	\$2,504.23
Sep 23, 2019	View Cheque CHQ#00110-2142536968	349.96		\$2,154.27
Sep 24, 2019	TD ATM DEP 008594		1,000.00	\$3,154.27
Sep 24, 2019	TD ATM DEP 008596		80.00	\$3,234.27
Sep 24, 2019	TD ATM W/D 008598	100.00		\$3,134.27
Sep 26, 2019	RCSS #569	76.02		\$3,058.25
Sep 26, 2019	WAL-MART #3645	31.69		\$3,026.56
Sep 30, 2019	WITHDRAWAL FEES	1.80		\$3,024.76
Oct 18, 2019	#223 SPORT CHEK	73.14		\$2,951.62
Oct 18, 2019	WAL-MART #3645	27.02		\$2,924.60
Oct 18, 2019	NATIONAL SPORTS	135.60		\$2,789.00
Oct 18, 2019	METRO #135	13.59		\$2,775.41
Oct 21, 2019	CANADIAN TIRE G	40.00		\$2,735.41
Oct 22, 2019	WAL-MART #3645	33.76		\$2,701.65
Oct 23, 2019	#223 SPORT CHEK		73.14	\$2,774.79

Total : \$882.58 \$3,653.14

Select Download Format ▼

Download

All transactions to the close of the previous BUSINESS day will be downloaded. [View supported versions of the software downloads.](#)

Use our tool to see how TD Credit Protection can protect you and your family by safeguarding your financial obligations.

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