

<p>HOMES FIRST SOCIETY BOARD OF DIRECTORS MEETING Tuesday, March 16, 2021, 6:00 p.m. Zoom Meeting</p>
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<p>Agenda</p>	
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1.	Call to Order
2.	<p>Declaration of Conflict of Interest <i>Board members must declare any conflict of interest which relates to an item of discussion; arrears of a board member is a conflict of interest</i></p>
3.	Approval of the Agenda
4.	Approval of Minutes of the Meeting of January 26, 2021
5.	<p>Chief Executive Officer's Updates</p> <ul style="list-style-type: none"> A. HFS Chief Executive Officer's Update B. Anti-Racism Initiatives/Anti-Racism Training Update C. Fundraising <ul style="list-style-type: none"> i. Fundraising Lab - Fundraising's Enabling Ecology Approach ii. Fundraising Lab Plan - Background Information iii. Fundraising Lab - Added Policies iv. Fundraising Lab - Draft Homes First Fundraising Development Work Plan D. The Wellington - CMHC - Risk Management Form E. The Esplanade Hotel Shelter - Risk Management Form
6.	<p>Executive Committee Update</p> <ul style="list-style-type: none"> A. Board Planning Session Update
7.	Communications Committee Update
8.	<p>Finance & Audit Committee Update</p> <ul style="list-style-type: none"> A. HFS December 2020 Financials B. HFS 2021-2022 Capital Budget
9.	Governance & Nomination Committee Update
11.	Access to Education Scholarship Subcommittee Update
12.	Board Action Items Update
13.	<p>Other Business</p> <ul style="list-style-type: none"> A. Information Sharing

Materials for this agenda:

- 4. - HFS Board January 26, 2021 Minutes
- 5.A. - HFS Chief Executive Officer's Update
- 5.C.i. - Fundraising Lab - Fundraising's Enabling Ecology Approach
- 5.C.ii. - Fundraising Lab - Plan Background Information
- 5.C.iii. - Fundraising Lab - Added Policies
- 5.C.iv. - Fundraising Lab - Draft Homes First Fundraising Development Work Plan
- 5.D. - The Wellington - CMHC - Risk Management Form
- 5.E. - The Esplanade Hotel Shelter - Risk Management Form
- 8.A. - HFS December 2020 Financials
- 8.B. - HFS 2021-2022 Capital Budget
- 9. - HFS Governance & Nominating Committee Update
- 11. - HFS Access to Education Scholarship Subcommittee Update
- 12. - HFS Board Action Items Tracking Table

5.A.

mTo: Homes First Society Board of Directors
 From: Patricia Mueller, Chief Executive Officer
 Subject: HFS Chief Executive Officer's Report
 Date: March 16, 2021

Recommendation:

That this report be received for information.

Background:

At its meeting on November 30, 2010, the Performance Measures Task Team's proposed HFS Performance Measures to be used for this and future reports was approved. (The approved HFS Performance Measures appear in italics.)

1. Financial sustainability:

- *The cost per bed for shelters and the cost per unit of housing, measured by month and annually, is within the amount provided for by funders.*

	Number of Units	Total cost as of Dec. 31, 2020	Year-To-Date Cost per Unit	Current Monthly Cost per Unit	Average Monthly Cost	Average Monthly Cost per Unit
Savards	30	1,774,810	59,160	17,401	147,901	4,930
Strachan	88	2,648,661	30,098	4,234	220,722	2,508
St. Clair	90	1,934,878	21,499	2,907	161,240	1,792
Kennedy	90	3,060,987	34,011	5,034	255,082	2,834
CAMH	15	283,772	18,918	3,014	23,648	1,577
City SHU	174	3,163,934	18,184	2,027	263,661	1,515
Shuter	77	658,863	8,557	1,980	54,905	713
Managed Properties	48	218,084	4,543	746	18,174	379
SDL	275	1,120,061	4,073	718	93,338	339
Bathurst-Lake Shore	200	10,723,866	53,619	6,696	893,656	4,468
Better Living Centre	100	1,595,479	15,955	15,955	797,739	7,977
Willowdale	300	8,666,975	34,668	409	722,248	2,889
Delta Hotel	275	2,967,046	9,890	4,314	247,254	824
Note: The City has not established a unit cost for beds or units.						
Column	A	B	C	D	E	F
Calculation formulas:			$B \div A = C$	Current Month B – Previous Month B ÷ A = D	$B \div (\text{Number of Months}) = E$	$E \div A = F$

- *The financial report at year end shows that there is no deficit.*
 - There was an operating surplus as of December 31st of \$7,449. This surplus was contributed by Kennedy, \$182; St. Clair, \$233; Sec78, \$180; and Bathurst-Lake Shore, \$6,853. All the other programs were at break-even at year end.
 - As of April, clients from Savards were transferred to the Strathcona Hotel Program and there are a total of 97 rooms for our clients. The funding at Savard's has been redirected to the Strathcona Hotel Program.
 - The Delta Hotel Program began in July and has a capacity of 275 beds.
 - The Better Living Centre program opened in November and serves 100 clients.
- **Monthly accounts receivable by site as of February 28, 2021 (Monthly arrears, vacancies, LTB applications, evictions):**

Site	Units	# of Units Occupied	Total Accounts Receivable	Maintenance & Other Arrears	Monthly Rent Arrears	Repayment Agreements on File	Month's N4s	Month's L1	Total YTD Evictions	Move In	Move Out	Vacancies
Bellevue	28	28	488	488								
Brandon*	5	5	N/A		N/A							
Huron	10	9										1
Jarvis*	24	24	N/A		N/A							
Meegwetch	64	63	6,345	685	5,660	3	2					1
Northcote*	6	5	N/A		N/A							1
Pleasant Manor	16	16	121	121								
Sheila Miller	22	22	1,906	276	1,630							
Shuter	77	74	4,227	2,426	1,801	1					1	3
140 Spadina	7	7	1,126		1,126		1					1
164 Spadina	6	6										
Strachan	83	76	6,697	1,083	5,614							7
Vaughan	29	29	15,735		15,735	1	2					
Wales	5	4	188		188	1					1	1
TOTALS	382	367	36,833	5,079	31,754	6	5	0	0	0	2	15

Account Receivable Notes:

- Arrangements for repayment agreements with residents in arrears for the amount of \$9,354 have been made.
- *All rent collected from Brandon, Jarvis, and Northcote residents goes directly to TCHC; increasingly, tenants are paying their rent directly to TCHC.

2. Safe and comfortable buildings:

- *All projects identified as top priority projects in building condition audits and included in the approved capital budget are completed within 2 years of budget approval.*
- *90% or better of authorised work orders are completed within the following timeframes:*
 - *The highest priorities, including broken pipes, broken down doors, broken locks, etc., are completed within 24 hours.*

- *Broken windows, plugged toilets, appliance breakdowns, for example, are completed within one workday.*
- *Regular maintenance (such as replacing light bulbs, drywall repairs in common areas) are completed within five working days.*
- *Unit turnovers are completed within 30 days within housing, and 5 working days at Strachan House.*
- *Pest control work orders are scheduled as negotiated with client.*
- *In addition to the above, planned inspections are conducted on the planned date, or on the next business date in the case of staff illness.*
- *Contracted work is completed as negotiated with contractor.*

Priority Repair Record:

The Property Department continues to experience delays and a lack of availability of some items. Most of our suppliers are categorized as essential services; however, some remain inoperative or are operating with minimal capacity, which means we are unable to obtain some items.

We continue to look for alternate solutions for supply delays or product unavailability as we have recently noticed shortages of items such as appliances, doors, and cabinetry. When necessary, we have implemented some short-term solutions to ensure safe environments for residents and staff.

Priority 1 Calls:

For example, lock replacements, doors broken into, and temperature control issues, electrical, lighting, floods from burst pipes, unit fires, and window problems at Strachan House.

- January:
 - Of the 37 Priority 1 calls, all were completed within the same business day representing a 100% completion rate for this priority.
- February:
 - Of the 46 Priority 1 calls, all were completed within the same business day representing a 100% completion rate for this priority.

Priority 2 Calls:

For example, cutting keys, buzzer systems, door closers, some minor plumbing issues, clogged drains.

- January:
 - Of the 74 Priority 2 calls, all were completed within the same business day representing a 100% completion rate for this priority.
- February:
 - Of the 77 Priority 2 calls, all were completed within the same business day representing a 100% completion rate for this priority.

Priority 3 Calls:

For example, patching of drywall, minor plumbing, and kitchen cabinet repairs, bulb replacement, and appliances repair.

- January:
 - Of the 269 Priority 3 calls logged, all but 6 were completed within four weeks for a 98% completion rate; the remaining orders were the result of back-ordered parts.

- February:
 - Of the 291 Priority 3 calls logged, all but 5 were completed within four weeks for a 98% completion rate; the remaining orders were the result of back-ordered parts.

Priority 4 Calls:

For example, monthly fire inspections, preventative maintenance checks, and generator testing.

- January:
 - Out of 28 preventative maintenance events, all were completed for a 100% completion rate.
- February:
 - Out of 26 preventative maintenance events, all were completed for a 100% completion rate.

Unit Rollovers:

- January:
 - Of the 3 units rolled over, all work was completed for a 100% completion rate.
- February:
 - Of the 4 units rolled over, all work was completed for a 100% completion rate.

Pest Control and Hoarding:

- Only the units with extreme pest control problems have been entered, and only with every precaution taken for the safety of both residents and staff.
- January:
 - A total of 296 pest control interventions took place throughout the month.
 - 51 unit inspections took place resulting in 4 clutter interventions, and:
 - 9 bedbug treatments.
 - 13 units treated for mice.
 - 5 units treated for roaches.
 - In addition, 71 shelter bed bug treatments were completed.
- February:
 - A total of 301 pest control interventions took place throughout the month.
 - 44 unit inspections took place resulting in 4 clutter interventions, and:
 - 13 bedbug treatments.
 - 10 units treated for mice.
 - 7 units treated for roaches.
 - In addition, 125 shelter bed bug treatments were completed.

Capital Projects:

- **Sheila Miller Building Roof Replacement:**
 - As previously reported, Toronto Hydro's wire relocation work was completed, as was the roof replacement of the fifth-floor terrace.
 - The scaffolding contractor has erected the scaffolding around the building, and it has been inspected and approved for loadbearing work to commence. The roofing materials are scheduled for delivery and will be craned onto scaffolding.

- **Meegwetch Place Flat Roof Replacement:**

- In December, Homes First received approval for funding through the Ontario Priorities Housing Initiative for \$244,400 for the replacement of Meegwetch Place's low-rise building's roof.
- The scaffolding has been erected and portable washrooms have been brought on site for the construction crew.
- The site safety applications have been inspected and approved, and work on the replacement of the roof has begun.

3. Effective program/service delivery:

- *Number of referrals by month to outside agencies etc. that can help residents.*
- *Number of ongoing supports.*
- *Number of group activities and number of participants in each.*

Some health care providers and harm reduction locations continue to be closed and some treatment centers are not taking any new referrals, as a result, fewer clients are able to go into treatment for the foreseeable future.

Non-24 Hour Housing Service Delivery:

- January and February:
 - There were a total of 261 active case management files and 86 referrals to outside agencies.
 - No in-person events or group activities took place as per Toronto Public Health and City of Toronto directives, with the exceptions of Second Harvest (food bank and prepared meals), Courage Cookies and Alternative Grounds self-serve café, which took place weekly, with 260 residents partaking.
 - A virtual engagement activity that began earlier this year, is a virtual bingo game for the clients of the west housing sites. This initiative is helping residents feel less isolated and we have 16 regular participants weekly. Prizes are useful little items for the winners.
 - There were 25 eviction prevention interventions (i.e., rent arrears, unit clean up, and pest control assistance).
 - 54 stabilization supports were provided (i.e., pest control assistance and facilitating mediation between residents).

Shelters – Service Delivery:

- **Bathurst-Lake Shore Shelter:**

- January:
 - There were a total of 173 beds and 311 clients served during the month.
 - The Intensive Case Management Team made 253 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 60;
 - Obtained housing, 8;
 - Assistance with the Toronto Transitional Housing Allowance Program, 3;
 - Obtaining or recovering identification, 19;
 - Furniture Bank referrals, 2;
 - Assistance, referrals, and/or supports for income supports, 34;

- Referrals, supports, and/or assistance with taxes, 4;
- Medical health referrals/supports, 20;
- Mental health, addiction, recovery, and substance use, 20;
- Legal referrals, 6;
- Immigration, refugee claims, and Citizenship Canada, 4;
- Employment supports, 4;
- Clothing bank referrals, 3;
- Life skills referrals/supports and/or number of people who participated in the activities, 5;
- Referrals to other community services not reported above, 65/
- February:
 - There were a total of 172 beds and 316 clients served during the month.
 - The Intensive Case Management Team made 306 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 63;
 - Obtained housing, 19;
 - Assistance with the Toronto Transitional Housing Allowance Program, 3;
 - Obtaining or recovering identification, 25;
 - Furniture Bank referrals, 8;
 - Assistance, referrals, and/or supports for income supports, 34;
 - Referrals, supports, and/or assistance with taxes, 6;
 - Medical health referrals/supports, 22;
 - Mental health, addiction, recovery, and substance use, 15;
 - Legal referrals, 15;
 - Immigration, refugee claims, and Citizenship Canada, 3;
 - Employment supports, 3;
 - Clothing bank referrals, 4;
 - Life skills referrals/supports and/or number of people who participated in the activities, 1;
 - Referrals to other community services not reported above, 41.
- **Better Living Centre (BLC) Winter Respite and Warming Centre:**
 - As previously reported, the Better Living Centre Winter Respite also has a separate Warming Centre in the same building that is activated in the event of an Extreme Cold Weather Alert.
 - Respite – January:
 - There were a total of 124 beds and 264 clients served during the month.
 - The Intensive Case Management Team made 36 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 12;
 - Obtained housing, 2;
 - Assistance with the Toronto Transitional Housing Allowance Program, 5;
 - Obtaining or recovering identification, 6;
 - Assistance, referrals, and/or supports for income supports, 20;
 - Medical health referrals/supports, 6;
 - Mental health, addiction, recovery, and substance use, 4;

- Legal referrals, 4;
- Clothing bank referrals, 2;
- LGBTQ2S+ referrals/supports, 2.
- Respite – February:
 - There were a total of 124 beds and 224 clients served during the month.
 - The Intensive Case Management Team made 20 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 5;
 - Obtained housing, 2;
 - Obtaining or recovering identification, 3;
 - Assistance, referrals, and/or supports for income supports, 12;
 - Referrals, supports, and/or assistance with taxes, 2;
 - Medical health referrals/supports, 8;
 - Mental health, addiction, recovery, and substance use, 5;
 - Legal referrals, 5;
 - Employment supports, 2;
 - Volunteering supports, 2;
 - Clothing bank referrals, 2;
 - LGBTQ2S+ referrals/supports, 4;
 - Referrals to other community services not reported above, 10.
- Warming Centre – January:
 - There were a total of 50 beds and 153 clients served during the month.
 - The Intensive Case Management Team made 12 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 2;
 - Medical health referrals/supports, 3;
 - Mental health, addiction, recovery, and substance use, 5.
- Warming Centre – February:
 - There were a total of 50 beds and 196 clients served during the month.
 - The Intensive Case Management Team made 7 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 3;
 - Medical health referrals/supports, 4;
 - Mental health, addiction, recovery, and substance use, 3;
 - Clothing bank referrals, 4;
 - LGBTQ2S+ referrals/supports, 2;
 - Referrals to other community services not reported above, 10.
- **Delta Hotel Program:**
 - January:
 - There were a total of 293 beds and 347 clients served during the month.
 - The Intensive Case Management Team made 310 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 8;
 - Obtained housing, 5;
 - Assistance with the Toronto Transitional Housing Allowance Program, 1;

- Obtaining or recovering identification, 10;
- Furniture Bank referrals, 3;
- Assistance, referrals, and/or supports for income supports, 14;
- Referrals, supports, and/or assistance with taxes, 7;
- Medical health referrals/supports, 10;
- Mental health, addiction, recovery, and substance use, 3;
- Legal referrals, 4;
- Immigration, refugee claims, and Citizenship Canada, 6;
- Employment supports, 7;
- Volunteering supports, 2;
- Clothing bank referrals, 5;
- Life skills referrals/supports and/or number of people who participated in the activities, 26;
- LGBTQ2S+ referrals/supports, 4.
- February:
 - There were a total of 306 beds and 337 clients served during the month.
 - The Intensive Case Management Team made 310 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 19;
 - Obtained housing, 6;
 - Obtaining or recovering identification, 11;
 - Furniture Bank referrals, 3;
 - Assistance, referrals, and/or supports for income supports, 18;
 - Referrals, supports, and/or assistance with taxes, 8;
 - Medical health referrals/supports, 14;
 - Mental health, addiction, recovery, and substance use, 19;
 - Legal referrals, 6;
 - Immigration, refugee claims, and Citizenship Canada, 2;
 - Employment supports, 1;
 - Volunteering supports, 4;
 - Clothing bank referrals, 2;
 - Other: Staff assisted residents with two move-ins; accompanied 4 residents to medical appointments, including the emergency room; and accompanied a client to the CAMH assessment site.
- **The Esplanade:**
 - Located at 45 The Esplanade, this is the newest program at Homes First. With access to 254 rooms for either single adults or couples, this hotel will be the same model as both the Strathcona and the Delta Hotel Programs, providing wrap-around supports including on-site medical and mental health teams, pharmacist, harm reduction, living space assistance, etc. Doors officially opened the last week of February to intakes through referrals exclusively from the City's Street-to-Homes program at this time.

- **Kennedy:**
 - January:
 - There were a total of 47 beds and 60 clients served during the month; the number of beds were reduced to 30 as an outbreak took place at the Shelter and Toronto Public Health declared it an outbreak.
 - The Intensive Case Management Team made 145 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 15;
 - Obtained housing, 3;
 - Assistance with the Toronto Transitional Housing Allowance Program, 1;
 - Obtaining or recovering identification, 17;
 - Assistance, referrals, and/or supports for income supports, 16;
 - Referrals, supports, and/or assistance with taxes, 4;
 - Medical health referrals/supports, 58;
 - Mental health, addiction, recovery, and substance use, 9;
 - Legal referrals, 6;
 - Immigration, refugee claims, and Citizenship Canada, 8;
 - Referrals to other community services not reported above, 5.
 - February:
 - By February 8th, our capacity returned to 47 beds and 79 clients served during the month.
 - The Intensive Case Management Team made 99 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 11;
 - Obtained housing, 5;
 - Obtaining or recovering identification, 1;
 - Assistance, referrals, and/or supports for income supports, 7;
 - Referrals, supports, and/or assistance with taxes, 12;
 - Medical health referrals/supports, 29;
 - Mental health, addiction, recovery, and substance use, 1;
 - Legal referrals, 8;
 - Immigration, refugee claims, and Citizenship Canada, 6;
 - Employment supports, 1;
 - Volunteering supports, 1;
 - Life skills referrals/supports and/or number of people who participated in the activities, 14;
 - Referrals to other community services not reported above, 19.
- **St. Clair Shelter:**
 - January:
 - There were a total of 31 beds and 39 clients served during the month.
 - The Intensive Case Management Team made 35 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 12;
 - Obtaining or recovering identification, 5;
 - Assistance, referrals, and/or supports for income supports, 4;

- Medical health referrals/supports, 2;
- Legal referrals, 3;
- Employment supports, 2;
- Clothing bank referrals, 5;
- Life skills referrals/supports and/or number of people who participated in the activities, 70;
- Referrals to other community services not reported above, 2.
- February:
 - There were a total of 31 beds and 40 clients served during the month.
 - The Intensive Case Management Team made 47 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 14;
 - Obtaining or recovering identification, 6;
 - Assistance, referrals, and/or supports for income supports, 5;
 - Medical health referrals/supports, 10;
 - Legal referrals, 1;
 - Employment supports, 3;
 - Life skills referrals/supports and/or number of people who participated in the activities, 63;
 - Referrals to other community services not reported above, 7.
- **Strachan House:**
 - January:
 - There were a total of 86 beds and 84 clients served during the month.
 - The Intensive Case Management Team made 137 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 18;
 - Obtained housing, 1;
 - Obtaining or recovering identification, 1;
 - Assistance, referrals, and/or supports for income supports, 29;
 - Medical health referrals/supports, 20;
 - Mental health, addiction, recovery, and substance use, 33;
 - Legal referrals, 7;
 - Immigration, refugee claims, and Citizenship Canada, 1;
 - Employment supports, 1;
 - Volunteering supports, 3;
 - Life skills referrals/supports and/or number of people who participated in the activities, 42;
 - Referrals to other community services not reported above, 4.
 - February:
 - There were a total of 86 beds and 85 clients served during the month.
 - The Intensive Case Management Team made 276 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 15;
 - Obtained housing, 1;
 - Obtaining or recovering identification, 6;

- Furniture Bank referrals, 1;
- Assistance, referrals, and/or supports for income supports, 24;
- Referrals, supports, and/or assistance with taxes, 1;
- Medical health referrals/supports, 96;
- Mental health, addiction, recovery, and substance use, 25;
- Legal referrals, 9;
- Employment supports, 1;
- Volunteering supports, 2;
- Clothing bank referrals, 1;
- Life skills referrals/supports and/or number of people who participated in the activities, 60;
- Referrals to other community services not reported above, 13.
- **Strathcona Hotel Program:**
 - January:
 - There were a total of 102 beds and 107 clients served during the month.
 - The Intensive Case Management Team made 92 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 18;
 - Obtained housing, 1;
 - Assistance, referrals, and/or supports for income supports, 3;
 - Medical health referrals/supports, 8;
 - Mental health, addiction, recovery, and substance use, 11;
 - Immigration, refugee claims, and Citizenship Canada, 1;
 - Employment supports, 2;
 - Clothing bank referrals, 20;
 - Life skills referrals/supports and/or number of people who participated in the activities, 21;
 - Referrals to other community services not reported above, 7.
 - February:
 - There were a total of 106 beds and 109 clients served during the month.
 - The Intensive Case Management Team made 80 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 19;
 - Obtained housing, 2;
 - Assistance with the Toronto Transitional Housing Allowance Program, 1;
 - Assistance, referrals, and/or supports for income supports, 1;
 - Medical health referrals/supports, 48;
 - Mental health, addiction, recovery, and substance use, 1;
 - Clothing bank referrals, 1;
 - Life skills referrals/supports and/or number of people who participated in the activities, 7;
 - Other: staff assisted two residents move into their own housing.

- **Willowdale:**
 - As previously reported, Willowdale also has a separate Warming Centre in the same building that is activated in the event of an Extreme Cold Weather Alert.
 - Shelter – January:
 - There were a total of 125 beds and 158 clients served during the month.
 - The Intensive Case Management Team made 72 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 3;
 - Obtained housing, 3;
 - Assistance with the Toronto Transitional Housing Allowance Program, 3;
 - Furniture Bank referrals, 3;
 - Assistance, referrals, and/or supports for income supports, 21;
 - Medical health referrals/supports, 23
 - Legal referrals, 2;
 - Life skills referrals/supports and/or number of people who participated in the activities, 10;
 - LGBTQ2S+ referrals/supports, 2.
 - Shelter – February:
 - There were a total of 125 beds and 162 clients served during the month.
 - The Intensive Case Management Team made 68 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 7;
 - Obtained housing, 7;
 - Assistance with the Toronto Transitional Housing Allowance Program, 7;
 - Obtaining or recovering identification, 14;
 - Furniture Bank referrals, 7;
 - Assistance, referrals, and/or supports for income supports, 21;
 - Medical health referrals/supports, 22;
 - Volunteering supports, 3;
 - Referrals to other community services not reported above, 15.
 - Warming Centre – January:
 - There were a total of 50 beds and 50 clients served during the month.
 - The Intensive Case Management Team made 7 referrals including the following referrals, supports, and activities for the month:
 - Obtained housing, 2;
 - Medical health referrals/supports, 7.
 - Warming Centre – February:
 - There were a total of 50 beds and 105 clients served during the month.
 - The Intensive Case Management Team made 19 referrals including the following referrals, supports, and activities for the month:
 - Housing referrals and search assistance, 3;
 - Obtained housing, 3;
 - Assistance, referrals, and/or supports for income supports, 5;
 - Medical health referrals/supports, 8.

- **Assertive Follow-Up Support Services Pilot Project (External Services):**
 - The Follow-Up Supports team continued conducting in-person visits (maintaining distance and with PPE) only under urgent circumstances with clients. Most office work was completed through email/phone at the team's home offices or at their office at Bellevue. The team members coordinate who is in the office at Bellevue as there is not enough space to maintain appropriate distance. The team has three positions and a full caseload of 64 clients.
- **Addiction and Life-Skills Program (Delta Hotel Program):**
 - The Addiction and Life-Skills Workers continues to be at the Delta weekly, on Mondays and Tuesdays. Their work continues to focus on one-on-one counselling for residents that have challenges with substance-use. There were 45 one-to-one sessions during this period. The Worker continues to host a Harm Reduction Kit Making Group every other Monday. There were 8 kit-making sessions during this period. On Tuesdays, the Worker continues to help facilitate a resident peer group with other frontline staff, which also brings possibilities of referrals to the counseling program. There were 11 peer group sessions during this period.

4. Increased staff productivity:

- *Training plans are developed for all employees and are carried out over the year; all employees pass the tests following in-house training.*
- In response to the Covid-19 pandemic, the Human Resources Department has moved employee training courses online where possible. Training courses that are not available in an online format have been postponed.
- January:
The following list includes the title of the training, followed by the number of employees who have completed it:
 - Accessibility for Ontarians with Disabilities Act (AODA) Customer Service Training (Comprehensive), 1;
 - Anti-Oppression/Anti-Racism Training, 1;
 - Back Safety and Injury Prevention, 2;
 - Bill 168 Workplace Policy Evaluation 2021, 182;
 - Building Effective Skills to Address Anti-Black Racism, 3;
 - Coaching and Mentoring Training, 3;
 - Communicable Diseases, 73;
 - Conflict Resolution Training, 4;
 - Crisis Intervention Training, 3;
 - De-Escalating Potentially Violent Situations, 14;
 - Defusing Hostile Customers Training, 1;
 - Duty of Persons Directing Work (Bill C-45) – Training for Leaders, 15;
 - Ethical Boundaries, 1;
 - Ethics and Professionalism, 1;
 - Fire Evacuation Training; 1;
 - Fire Safety, 3;
 - First Aid Fundamentals, 2;
 - First Aid Hand Safety, 2;
 - First Aid Requirements Training, 1;

- First Aid Soft Tissue Injuries, 2;
- Goal Setting in the Workplace, Training for Leaders, 3;
- Handling Difficult Employee Conversations Training, 1;
- Harm Reduction, 2;
- Hazard Identification and Control, 1;
- Hazardous Waste Management, 2;
- How to Motivate Employees from Within, Training for Leaders, 1;
- Infection Prevention and Control Training, 3;
- Internal Responsibility System Training (Ontario), 3;
- Interviewer Biases Training, 1;
- Introduction to Ontario's Employment Standards Act, 2000 for Leaders, 9;
- IT Risk and Cybersecurity Training, 1;
- Keep It Professional - Telephone, Email, and Social Media Etiquette Training, 10;
- Kitchen Safety, 1;
- Ladder Safety, 1;
- Lead by Example Training, 10;
- Mastering the Art of Business Writing for Professionals, 9;
- Mastering the Art of Email Writing - For Professionals, 8;
- Mental Health and Resiliency During Covid, 17;
- Mental Health, Part 1, 1;
- Mental Health, Part 2, 1;
- Microsoft Outlook 2010 Basic Training for Employees; 1;
- Motivational Interviewing (Advanced), 2;
- Motivational Interviewing (Introduction), 2;
- Naloxone Nasal Spray Training, 1;
- New Supervisor Training, 3;
- Occupational Health and Safety Awareness Training for Supervisors in Ontario, 17;
- Office Safety, 2;
- Personal Protective Equipment Training, 14;
- Principles of Effective Problem Solving and Sound Decision Making, 1;
- Providing Effective Feedback Training, 1;
- Respect in the Workplace Training, 1;
- Safe Food Handling Training for Workers, 1;
- Safe Lifting Training, 2;
- Slips, Trips and Falls Awareness Training, 2;
- Strategies of Defusing Hostility, 1;
- The Evolution of Human Rights in Canada for Leaders, 1;
- Time Management-Training for Professionals, 1;
- Toronto Respite Standards, 4;
- Toronto Shelter Standards, 2;
- Trauma Informed Care, 9;
- Worker Participation Training, 16;
- Workplace Hazardous Materials Information System (WHMIS) – Standard, 1;
- Workplace Hazardous Materials Information System (WHMIS) 2015 – for Workers and Supervisors – All Jurisdictions, 1;

- February:
The following list includes the title of the training, followed by the number of employees who have completed it:
 - Advanced Documentation Training, 2;
 - Anti-Oppression/Anti-Racism Training, 1;
 - Attendance Management Training, 6;
 - Best Practices Series - Income Supports & Employment in Housing Services, 9;
 - Bill 168 Policy Training 2021, 29;
 - Case Management, 2;
 - Communicable Diseases, 13;
 - Crisis Intervention Training, 1;
 - Customer Service Excellence Training, 1;
 - De-escalating Potentially Violent Situations, 24;
 - Defusing Hostile Customers Training, 1;
 - Duty of Persons Directing Work (Bill C-45) – Training for Leaders, 6;
 - Effective Communication Training, 4;
 - Employee Discipline Training, 52;
 - Ethics and Professionalism Training, 31;
 - Fire Extinguisher Training, 1;
 - Fostering Queer and Trans Inclusive Environments, 1;
 - Handling Difficult Employee Conversations Training, 5;
 - How to Motivate Employees from Within, Training for Leaders, 25;
 - Infection Prevention and Control Training, 1;
 - Interviewer Biases Training, 33;
 - Introduction to Ontario's Employment Standards Act, 2000 for Leaders, 3;
 - IT Risk and Cybersecurity Training, 5;
 - Keep it Professional – Telephone, Email, and Social Media Etiquette Training, 4;
 - Lead by Example Training, 3;
 - Manulife Benefit Education Session, 49;
 - Mastering the Art of Business Writing for Professionals, 11;
 - Mastering the Art of Email Writing – For Professionals, 11;
 - Mental Health and Resiliency During Covid, 1;
 - Mental Health, Part 1, 1;
 - Methamphetamine: Effectively Supporting Participants Who Use, 4;
 - Microsoft Outlook 2010 Basic Training for Employees, 30;
 - Occupational Health and Safety Awareness Training for Supervisors in Ontario, 7;
 - Overdose Prevention, Recognition and Response, 158;
 - Personal Protective Equipment Training, 8;
 - Principles of Effective Problem Solving and Sound Decision Making, 31;
 - Providing Effective Feedback Training, 4;
 - Respect in the Workplace Training, 4;
 - Safe Lifting Training, 4;
 - Sharps Safety Training Ontario, 1;
 - Slips, Trips and Falls Awareness Training, 3;
 - Substance Use, Part 1, 2;
 - Substance Use, Part 2, 2;
 - The Evolution of Human Rights in Canada for Leaders (Ontario focus), 7;

- Time Management Training for Professionals, 36;
- Trauma Informed Care, 14;
- Worker Health and Safety Awareness in 4 Steps, 26;
- Worker Participation Training, 6;
- Workplace Hazardous Materials Information System (WHMIS) 2015 for Workers and Supervisors – All Jurisdictions, 36;
- Workplace Hazards Training, 8.
- *Staff turnover rates (number of resignations, vacancies, and new hires) and absenteeism are monitored to ensure appropriate policies are in place to encourage productivity.*
- Due to Covid-19, we have moved our interviews online. We are still able to maintain the same criteria for interviews utilizing Zoom. Furthermore, we have also utilized Zoom for our new staff orientation sessions; one of the Human Resources Managers provides a full day of online e-learning to new staff in place of our previous in-person sessions.
- January and February:
 - Staff Turnover: 23; this increased number is a result of a Collective Agreement Article which states that Relief staff seniority is terminated when staff have not worked despite having been offered no fewer than six shifts in any three consecutive calendar month period, unless the Relief Staff employee is on an approved leave of absence.
 - Vacancies (including newly created positions): 62 Community Shelter Workers; 8 Intensive Case Management Workers (Living Spaces, Health Supports, Community Engagement & Client Programming); 1 Maintenance Worker; 1 Inventory Specialist; 3 Pest Control & Hoarding Specialists; and 2 Supervisors (Transitional Case Management, Harm Reduction).
 - New Hires: 47 Relief Community Shelter Workers; 23 Community Shelter Workers; 1 Intensive Case Management Worker; 1 Intensive Case Management Worker – Life Skills; 1 Housing Help Worker; 1 Maintenance Worker; 1 Personal Support Worker; 1 Fundraising & Development Specialist; 2 Pest Control & Hoarding Supervisors; 6 Shelter Supervisors.
 - New Leaves of Absence: 5 Relief Community Shelter Workers; 2 Community Shelter Workers.

Staff Absenteeism – Average Number of Sick Days per Individual				
Employees	Jan. Average	Feb. Average	2021 Year-to-date	12 Month Average for 2020
Unionized Employees (180)	1.35	0.89	1.12	1.13
Non-Unionized Employees (15)	0.33	0.22	0.28	0.41
Management (74)	0.43	0.40	0.42	0.74
All Staff (269)	1.04	0.72	0.88	0.98

Note: The number in brackets in the employee category indicates the number of persons currently in that category.

- *The number of grievances monitored for potential liability and levels of liability involved.*
- As of the end of February, there were thirteen outstanding grievances, of which all are non-monetary; however, there is a possible cost of arbitration.

5. Development Team Update:

Community Engagement and Volunteer Program:

- January:
 - In-person and virtual programming is still paused at many Homes First locations due to Toronto Public Health guidelines.
 - We continue to receive regular personal protective equipment donations, including, disposable and washable masks, face shields, gloves, sanitizer, disinfecting wipes, and goggles.
 - We submitted a Toronto Arts Council grant to fund a mobile architectural structure (MAS) that could enhance community engagement at several Homes First sites.
 - At Strathcona, the relationship coaching program transferred from an in-person to a phone-based program, due to changing COVID precautions.
 - Homes First and Dixon Hall co-chaired our monthly Strathcona/Hotel Victoria Community Liaison Committee (CLC).
 - This month Homes First co-hosted a community update/info session for the Metrogate neighbourhood around the Delta Hotel Program.
 - We continued weekly meetings with CST lead for Strathcona and Delta Hotel Programs.
 - The Sherbourne Health Bus returned to the Bathurst-Lake Shore to provide healthcare services to residents.
- February:
 - On the 26th, the Bathurst-Lake Shore Shelter hosted a Zoom-based interview with volunteer Yibeyin Yohannes for Black History Month event. Yibeyin discussed his extensive experience working in refugee camps on the Eritrean-Ethiopian border.
 - Homes First took part in Community Engagement initiatives, such as information sessions and town hall meetings held in preparation of the opening of the new Hotel Program at 45 Esplanade.
 - On the 18th, Homes First participated as panellists and presenters in a Town Hall meeting on The Esplanade; the event was hosted by the City of Toronto and two City Councillors, Kristyn Wong-Tam and Joe Cressy.
 - Homes First co-chaired the Bathurst-Lake Shore and Strathcona Hotel Program Community Liaison Committee meetings.
 - Also in February, Homes First participated in a Community Engagement Review with the City of Toronto's Shelter, Support & Housing and the Toronto Shelter Network on the topic of how to improvement community relations, develop resources, and how our network can positively engage with surround communities.
 - Together with the Ward 22 office, Homes First co-hosted a community update and information session for the Delta Hotel Program's neighbourhood.
 - Employment Ontario hosted a workshop at Bathurst-Lake Shore; workshops on job training, résumés, etc. were well attended and we look forward to building on this partnership.
 - At the Kennedy Women's Shelter, the bulk of a week was spent by a tax preparer from the Jane-Finch Community and Finance Centre assisting residents file tax returns for 2020, and as far back as 2017.

- Also at the Kennedy Shelter, we are working on developing a relationship with a local Caribbean grocery store for fresh produce.
- Doctor Iqbal is back to his regularly scheduled program at the Kennedy Shelter via telephone every Friday.

Communications and Marketing Update:

- The Communications and Marketing Supervisor continues to work with the Fundraising and Development Team to create an integrated marketing and communications plan to prepare and execute marketing, awareness, and fundraising goals for the year.
- January:
 - The Communications and Marketing Supervisor met with the HFS Access to Education Scholarship Subcommittee to create letters to notify the recipients of the Subcommittee's decisions.
 - Together with the Housing and Shelters' Administrative Assistant, the Communications and Marketing Supervisor worked to create business cards for staff, ensuring information for staff was accurate and the branding matched Homes First standards.
 - The Communications and Marketing Supervisor coordinated with a journalist from Blog TO to write an article featuring a Homes First resident artist; the article was published at the end of January.
 - Created and scheduled social media content for Emergency Shelter and Homelessness Service Worker Appreciation Week, which highlighted and thanked our hardworking front-line shelter staff.
 - Created and shared a video for staff, featuring Homes First's CEO and Directors, thanking Homes First staff for their continued dedication and hard work throughout the pandemic.
 - Working with upper management and the Human Resources Department, the Communications and Marketing Supervisor continued to send out updates to staff regarding Covid cases, vaccination updates, and other information as needed.
 - The Communications and Marketing Supervisor continued to send out weekly updates to staff titled "Heroes Among Us"; each week highlights a staff member or resident who went above and beyond to help a resident, or features updates on events taking place throughout the organization.
- February:
 - The Communications and Marketing Supervisor began interviewing recipients of the Access to Education scholarship to create short articles on each recipient. These stories will be used at a later time to encourage fundraising and support of the scholarship. In total, 9 recipients were interviewed.
 - Working with the Fundraising and Development Manager, the Communications and Marketing Supervisor created fundraising letters to be used to raise funds for the Access to Education Scholarship. These letters are still in the editing phase and have not yet been approved for use.
 - With the news of the new hotel shelter opening, The Esplanade, the Communications and Marketing Supervisor saw an increase in media requests to Homes First. Media outlets included CBC, the Toronto Sun, and others. All media requests were forwarded to the CEO and answered in a timely manner.

- The Communications and Marketing Supervisor met two Grade 8 students to answer questions about Homes First and homelessness in Toronto for a school assignment, where students are making a documentary about a social justice issue. The final documentary is expected in May.
- Working with upper management, the Communications and Marketing Supervisor continued to send out updates to staff regarding Covid cases, vaccination updates, and other information as needed.
- The Communications and Marketing Supervisor continued to send out weekly updates to staff titled “Heroes Among Us”; each week highlights a staff member or resident who went above and beyond to help a resident, or features updates on events taking place throughout the organization.

Social Media Statistics:

January:

Twitter	Facebook	Instagram
<ul style="list-style-type: none"> • 5 tweets in total • 5,449 impressions • 517 profile visits • 5 mentions • New followers: 6 	<ul style="list-style-type: none"> • 6 posts in total • 10 new page followers • 245 page views • 1,090 reached via posts • 79 engagements 	<ul style="list-style-type: none"> • 6 posts in total • 773 impressions • 143 interactions

February:

Twitter	Facebook	Instagram
<ul style="list-style-type: none"> • 2 tweets in total • 4,440 impressions • 1,036 profile visits • 11 mentions • New followers: 17 	<ul style="list-style-type: none"> • 1 post in total • 13 new page followers • 278 page views • 439 reached via posts • 11 engagements 	<ul style="list-style-type: none"> • 1 post in total • 104 impressions • 17 interactions • Number of followers at the end of the month: 310

Fundraising:

- The focus in January and February has been to build infrastructure and capacity that will prepare for the implementation of the fundraising plan and all future fundraising activities.
- Activities included:
 - Working with Fundraising lab to complete the fundraising plan.
 - Created a donor stewardship matrix and started to execute.
 - Worked within Razor’s Edge to maximize our software to full capacity.
 - Switched all third-party fundraising platforms from the Foundation to the Society.
 - Reviewed, updated, and added policies related to fundraising.

Program Development:

- Homes First submitted a proposal to Canada Mortgage and Housing Corporation (CMHC) for seed funding and was granted \$350,000 to go towards the pre-development costs of building “The Wellington”.
- We were awarded a \$1000 grant from Daily Bread for kitchen items in our housing program.

- Homes First worked with the Homeless Hub/York University on a review of our Intensive Case Management Housing Program; this included building a logic model, as well as speaking with residents and staff about the outcomes and delivery of the program.
- We applied for a small Creative Communities grant from Toronto Arts Council to fund the development of a mobile sculpture/structure co-created by residents at a shelter and an artist in the community with lived experience.
- We collaborated with seven other agencies in Toronto to form a mobile de-escalation team that will serve two city blocks in the downtown east side. Funding from the City was confirmed at the very end of December 2020 and our team continues to work with the other agencies to develop the project and which is expected to launch with a full team by May 2021. Our agency is putting forth one Case Management Supervisor.
- We were awarded \$25,000 from the Federal Government from the New Horizons Seniors funding stream to run a project we have called "Digitizing our Community Spaces for Seniors". This project will initially work with consultants on how to engage our resident population virtually and will help transform some of our existing community development programming into a virtual arena.
- We submitted a large proposal to the Sprott Foundation (requesting upwards of one million dollars) to help support the kitchen renovation at the Sheila Miller building.
- We were granted over \$200,000 from the City of Toronto through their Social Housing Capital Renovation Stream for the repair and renovate the roof at Meegwetch Place.
- We submitted a proposal to the Ontario Trillium Foundation to further increase our fundraising capacity due to the impacts of the pandemic (\$91K).
- We submitted a proposal to the Provincial Health Authority of Canada for their Harm Reduction Fund to support peer-led harm reduction Initiatives at two of our Scarborough shelters.
- We submitted a proposal to the Scarborough Addiction Services Partnership (SASP) for peer-led harm reduction Initiatives at three of our Scarborough shelters.
- We submitted a proposal to Second Harvest in their "Community-Impacted by Covid-19" funding stream for assistance (\$20K) towards obtaining additional kitchen supplies and gift cards for grocery stores for our residents.

7. Health & Safety:

Homes First Society is required by the Ministry of Labour to conduct monthly inspections of every building that is a workplace for more than six people. This means that inspections are required at our three shelters and Shuter. Although not required by legislation, an annual inspection is conducted at all our other buildings as well. The legislation also prescribes that inspections be carried out by both Supervisors and a Health and Safety Worker Representative. From time-to-time, the Worker Representative does not complete their inspections; management's remedy is to work with the union to ensure this is done, although this is not always effective or timely.

- In January, there were two health and safety related incidents.
- At Willowdale, a staff slipped on some water on a particularly snowy day and hurt their leg. They received medical attention and were able to return to work the next day with no lost time. WSIB forms were completed, and the Supervisor and Human Resources held a debrief with the staff.

- The second incident involved a staff at Strathcona who witnessed a violent altercation between a resident (from a non-HFS site) who become violent with a security guard on site. The staff was emotionally distraught from the incident and has lost time from work as a result. The staff was provided with information of our Employee Assistance Program, as well as support and debriefing from their supervisor and Human Resources. WSIB forms were completed for the incident.
- In February, there were no Health and Safety related incidents.

8. Covid-19 Testing:

- *At the June 23, 2020 HFS Board of Directors' meeting, a request was made for the addition of a table of Covid-19 cases at Homes First Society be included in future reports.*

Location	Date(s)	# of Tests Completed Onsite	# of Positive Results (Residents)	# of Positive Results (Staff)
Willowdale	March 20	280	170	21 ^a
Strachan House	April 26 – 28	162	0	0
Bathurst-Lake Shore	June 4-5; August 4	181	13	4 ^b
Strathcona Hotel	July 21	48	0	0
St. Clair Shelter	July 27	11	0	2 ^b
Kennedy Shelter	July 27	21	0	1 ^b
Strachan House	September 17	-	0	1 ^b
Delta	November	-	1 ^c	-
Willowdale	December	-	-	1 ^b
Bathurst-Lake Shore	December	-	1 ^c	-
Better Living Centre	December	-	1 ^c	-
Strathcona	January-February	-	3 ^c	-
Kennedy	January-February	-	4 ^c	-
Delta	January-February	-	1 ^c	-

Notes:

Staff are not legally obligated to report their own positive test results.

^aOne member of the Management Team tested positive but was tested elsewhere.

^bStaff members tested positive but were tested elsewhere.

^cBeginning in September 2020, tests have been conducted offsite.



Fundraising's Enabling Ecology Approach

by Cathy Mann, MA, CFRE



Introduction

Too often in charitable organizations, fundraising is seen as distinct from delivering on mission.

Yet fundraising cuts **horizontally** across an organization, touching virtually every aspect of its work. And, in order to raise money effectively, you can't simply work hard at fundraising, you must also work hard at creating the right environment – **the enabling ecology** – for fundraising to thrive.

If you want to increase your chances of having a successful fundraising program, you need to create an enabling ecology that supports fundraising.

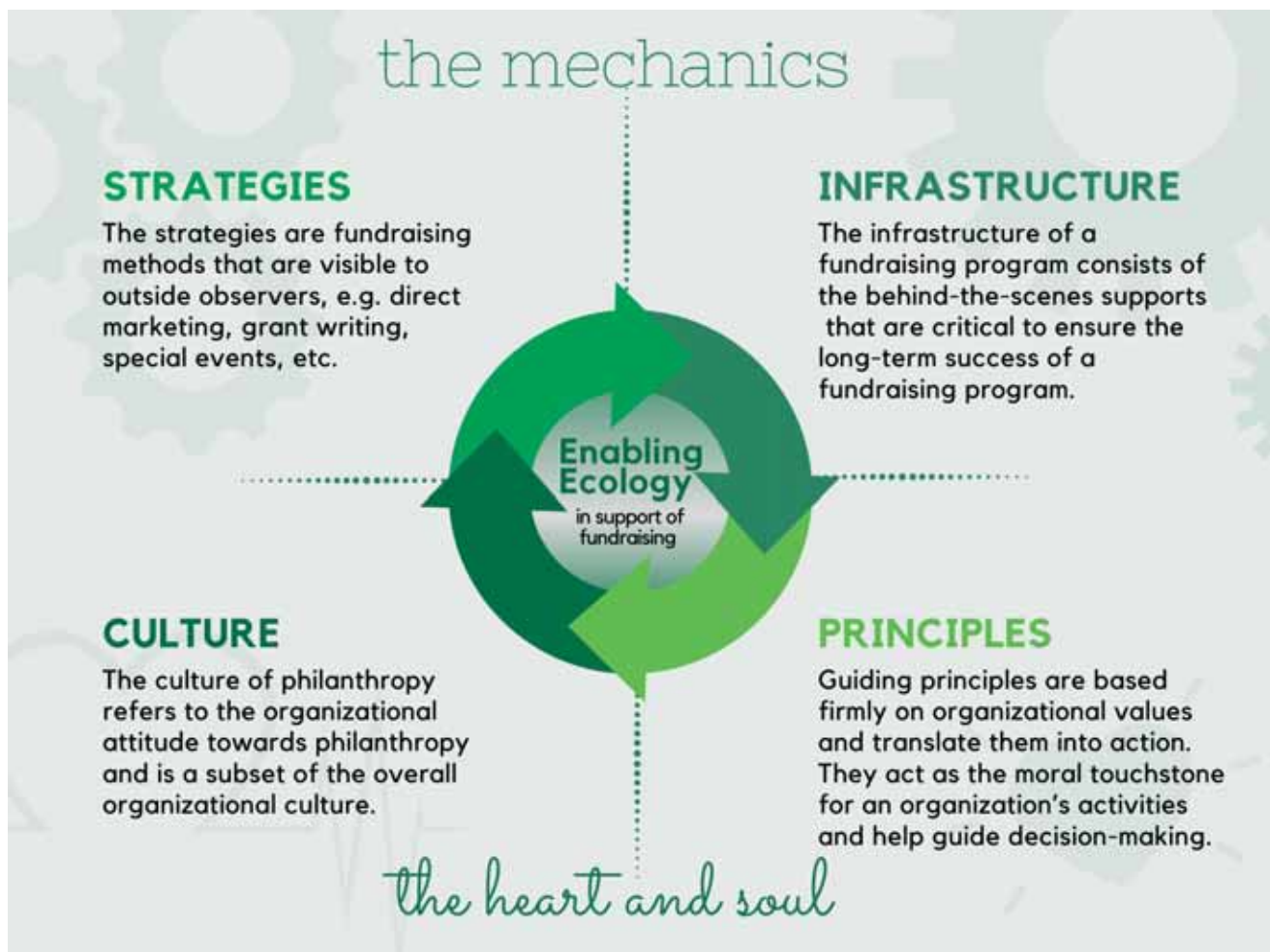
Fundraising's enabling ecology[i] approach suggests that the sustainability of your fundraising program depends on the strength, interconnectedness and balance of each of the approach's four elements: **strategies, infrastructure, culture** and **principles**. And you must purposefully plan for each if you want to have the full involvement of your organization and ultimately raise more money.

Fundraising's Enabling Ecology:

Let's break it down

The four elements of the fundraising enabling ecology approach fall into two categories: **the mechanics of fundraising** and **the heart and soul of fundraising**.

Image 1: Visualizing the Enabling Ecology



The Mechanics

Strategies and infrastructure are the mechanics, or the engine, of the typical fundraising program.

Strategies:

Strategies are those fundraising methods that are visible to outside observers. Here are some of the more common ones:

- Direct Marketing (including mail and digital outreach)
- Capital campaigns to build new buildings or fund research
- Special events, such as walks, runs, bike rides, golf tournaments, galas, etc.
- Foundation grants
- Corporate support
- Bequest or legacy giving where donors are asked to remember their favourite charities in their Wills

Infrastructure:

The infrastructure of a fundraising program consists of the behind-the-scenes supports that are rarely seen yet are critical to the long-term success of your program. They include:

- **Donor stewardship** to ensure your donors feel acknowledged, feel appreciated, and are aware of the important work you do.
- **Communications strategy** - a good communications strategy (including digital communications) and a good donor stewardship program work hand-in-hand to make donors feel appreciated and keep donors and potential donors informed about the work of your organization.
- **Database management** to ensure you have
 - accurate donor information, including contact details, donation history and other important notes

- meaningful analysis on the performance of your fundraising program
- the ability to stay in touch with donors
- accurate and timely tax receipting
- accurate reporting to the government (e.g. T3010 in Canada, IRS Form 990 in the US, etc)
- **Risk management and policy development** related to fundraising, to ensure that you comply with your country's rules and regulations and are creating a safe environment for donors and fundraisers alike – whether volunteers or paid staff.
- **Prospective donor research** to ensure that you are submitting the right request to the right donor at the right time.
- **Reporting** to donors, senior leadership, and government bodies.
- **Volunteer management** to enhance the chances that volunteer skills will best serve the mission and give volunteers a sense of satisfaction and meaning in their roles. Volunteers are the backbone of our sector. It's critical to invest in supporting them.
- **Professional development** – fundraising is a diverse and ever-changing field so ongoing professional development is critical to staying current.

Who is primarily responsible for the mechanics of fundraising?

While staff are typically expected to do the heavy lifting involved in setting out the strategies and infrastructure of a fundraising program, it really is a team sport, requiring engagement and vision from both staff and volunteer leadership.

Staff are expected to develop a plan and make sure the strategies and infrastructure are well developed and executed. This is not normally something that can be added to the role of an executive director of an operating agency with any reasonable hope it will be carried out sustainably.

Developing and executing an effective fundraising program – heck, even carrying out a modest fundraising program – is a LOT of work. At some point, if fundraising efforts are to be sustainable in the long term, dedicated fundraising staff will be needed.

Note: if you are the executive director of an organization with sole responsibility for fundraising, such as a foundation, it is entirely reasonable to expect that you will be responsible for creating a plan, overseeing the execution of it, and participating directly in fundraising strategies.

Staff must establish the framework of the fundraising program:

- Which combination of strategies are right for your organization? (direct marketing, online approaches, corporate giving, foundation giving, special events, etc.)
- What infrastructure is required to allow your organization to successfully implement the strategies you've identified? (database, volunteers, communications, stewardship, research, reporting, etc).

The Heart and Soul:

The next two elements – **culture and principles** – are the heart and soul of fundraising. They underpin the fundraising program. After over 25 years of fundraising, I have seen the difference in organizations that are deliberate about creating and supporting a culture of philanthropy. They raise more money. I have a hypothesis that if you are deliberate about how your organizational values are lived through guiding principles, you will improve your fundraising results.

Culture:

The culture of philanthropy refers to an organization's attitude toward philanthropy and is a subset of the overall organizational culture. Why is it so important? Because philanthropy is not just about revenue. It's part of the mission of your organization.

The culture of an organization can be well-defined or explicit. Most organizational cultures, however, are understood, not documented, and rarely discussed. The culture is the sum total of internal assumptions, habits, and the actions of people within the organization. In the famous words attributed to Peter Drucker: “Culture eats strategy for breakfast.” If you don’t create a culture that embraces and supports fundraising, you will not get the results you want.

I ask my clients a fundamental question that often helps prompt discussion about the culture of philanthropy in their organization: In addition to delivering on your mission and serving your community, are you also a fundraising organization?

Some believe that fundraising is tantamount to going “cap in hand” to a donor, which conjures up a paternalistic view of charity. If the underlying belief across an organization is that philanthropy is, at best, a necessary evil to mission delivery, it will be difficult to develop a robust fundraising program.

If, however, the people closest to your organization - staff, board, and volunteers - believe in the power of fundraising to engage donors as partners, to collectively participate in solving problems that cannot be solved alone, to offer a sense of belonging and the satisfaction of making a difference then your organization will be better positioned to do what is needed to develop a strong, effective fundraising program.

A culture of philanthropy acknowledges that donors are important partners in the delivery of your mission and that everyone in the organization has a role to play in fundraising.

Principles:

Operating from a place of values is foundational for many in the charitable sector. I have seen many people in organizations resist fundraising because they believe that operating with integrity and engaging in fundraising are mutually exclusive. For the record: I don't believe that's the case. While values help organizations identify what is important to the work they do and the people they work with, principles are the how that reflects these values.

Establishing your guiding principles – based firmly on your organizational values – allows you to put your values into action. They can act as the moral touchstone for the organization's activities, providing guidance when decisions are needed. They can also guide your fundraising program, informing what you do, with whom, and how. Importantly, they can ensure that decision-making across the organization is based on the same set of principles, whether it's program delivery, human resources, finance or fundraising.

In addition to articulating your organization's overall values and translating them into guiding principles, there is a particular set of values and beliefs that is generally overlooked but can have a significant impact if explored: money mindset or the beliefs and values your organization holds around money. There exists a dynamic tension between attitudes towards money and fundraising and leadership capacity in organizations.

Leaders who embrace positive and generous attitudes towards money tend to be open, effective and courageous in their fundraising efforts. Conversely, leaders who hold a scarcity mindset or limiting attitudes towards money tend to have more modest aspirations and behaviours with respect to fundraising [ii]. If money mindset is a potentially limiting factor in delivering your mission, it warrants attention as you prepare to develop your strategic fundraising plan.

Including all four elements of an enabling ecology in your fundraising plan

The fundraising enabling ecology approach suggests that the sustainability of your fundraising program depends on the strength, interconnectedness and balance of each of the approach's four key elements: strategies, infrastructure, culture and principles.

It is common for strategies and infrastructure to be included in organizations' fundraising plans. However, it is rare to see culture and principles explicitly incorporated into a formal plan. My hypothesis is that creating a plan that purposefully includes all four elements of a fundraising enabling ecology will make a meaningful difference in the success of your fundraising program.

The fundraising enabling ecology approach can be introduced at any time or place in your organization's fundraising journey since the emphasis on each of the four elements will change as your organization's fundraising program evolves and grows.

The key is to start where you are and create a plan that supports your vision of where you'd like to be in the future. If you're early in your fundraising planning, you may find you'll spend more energy and time on the mechanics (strategies and infrastructure) before you get to the heart and soul (culture and principles).

Including all four elements of the fundraising enabling ecology in your fundraising plan will set you on a path to having a more balanced approach, with the full involvement of many throughout your organization and ultimately, more fundraising revenue.

[i] With thanks to the Collective Impact movement where I first heard the term "enabling ecology."

[ii] Fortenbauch, P. 2017. Strengthening donor-nonprofit partnerships, December 6, 2017

https://ssir.org/articles/entry/strengthening_donor_nonprofit_partnership



Homes First Society

Fundraising Plan Background Information

For the 12 months from January 1
to December 31, 2021

Drafted by Fundraising Lab

Presented to the Board of
Directors on March 16, 2021



www.fundraisinglab.ca

Homes First Society

Fundraising Plan

For the 12 months from January 1 to December 31, 2021

Presented to Board of Directors on March 16, 2021

Introduction

The recipe for a successful fundraising program includes an artful mix of passion and possibility, fundamentals and fairy dust – and you need a bit of each to succeed. Passion and possibility will inspire people to support you; fundamentals ensure you have the infrastructure you need to support and engage them and the fairy dust is that little bit of “je ne sais quoi” that you can never quite put your finger on. If you have the first three, the last one sometimes sprinkles upon you when you least expect it.

Both the world and our sector is in upheaval. COVID, a new-found momentum on anti-racism and falling donations to traditional sources like United Ways lead to questions about what the future holds for our sector and philanthropy.

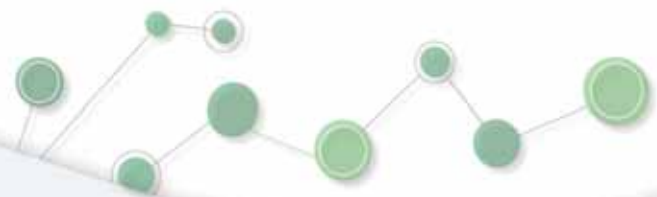
It is much too soon to suggest what fundraising will look like in the aftermath of the COVID-19 pandemic. We have certainly experienced other crises - such as the dot com bubble burst at the beginning of the millennium, SARS, the sub-prime mortgage fiasco that precipitated the 2008 market crash, H1N1 flu pandemic of the late 2000s.

In each of those cases, fundraising suffered in the short and medium term and then it bounced back. Much like the economy, smaller organizations with fewer resources were hit harder and didn't necessarily bounce back as robustly.

At the Fundraising Lab, we think that fundraising in a post-pandemic world will both look different and the same. Human nature is such that we will swing back to old habits. But it also offers opportunities for us to do things differently.

We believe that fundraising will continue to be based on developing relationships and trust. If that must happen virtually rather than in person, it means we must become more adept at deepening relationships and trust with people in new ways.

Our sector offers people an opportunity for a sense of belonging. If you can continue to offer that sense of community, the mechanisms of how to raise funds will become evident with some creativity and innovation.



Homes First Society's fundraising plan has been developed keeping in mind the external environment as well as Homes First's internal situation.

Summary

Fundraising is in transition from Homes First Foundation; the donor base has not been robustly engaged or stewarded in the past two years; net revenue was falling and fundraising strategies were not delivering an acceptable return on investment. At the same time, government funding to Homes First Society has grown exponentially in the recent past, meaning Homes First is a different, more complex, layered organization than it was even a few years ago.

Fundraising revenue will not grow at nearly the same pace as government funding, however, we believe HFS has an opportunity to develop a more robust fundraising program that will make a greater net contribution to operations.

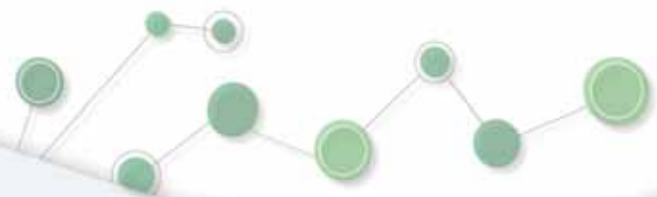
Focus

We are recommending that you identify a project in the \$1 million range and embark on a "mini-capital campaign" approach. This will allow you to anchor all of your fundraising efforts in one over-arching campaign and benefit from cross-promotion.

The focus in this first year is to develop the enabling ecology in support of fundraising, which consists of a balance between 1. fundraising strategies, 2. appropriate infrastructure, 3. culture of philanthropy all guided by 4. the organization's guiding principles.

The plan will outline roles that members of staff and Board of Directors can play in supporting the success of the fundraising program. (For more information on the Enabling Ecology in Support of Fundraising, please see article attached by Cathy Mann, MA, CFRE.)

In brief, this year will be spent "flying the plane while we are building it," both developing and executing fundraising strategies while concurrently creating the infrastructure and enhancing the culture of philanthropy to ensure fundraising will be sustainable for years to come.



Snapshot of high level recommendations

The following recommendations are derived from the Fundraising Program Review & Strategic Recommendations report, created by Fundraising Lab, dated January 20, 2021.

1. Do what you're already doing even better

Special events:

Homes First has a history of successful signature events. However, with Homes First Foundation being absorbed by Homes First Society, a delay since the last event took place and COVID, HFS has an opportunity to re-imagine what a special event for Homes First Society might look like. Should it continue a legacy event or is a new event more appropriate for this new era of fundraising at HFS? A brainstorming session to answer this question is in order.

2. Do some new things

Major giving:

- Use the mini-capital campaign approach to build your major giving muscles for both individual and corporate donors. In discussion with HFS staff, it seems developing a special campaign related to seniors programming will resonate with donors and can incorporate distinct programs and services already being delivered. (For more details, see section on Special Campaign.)
- Add a virtual tour program to build your pool of prospective major and leadership giving donors
- Begin to identify prospective major gift donors
- Engage board members: invite board members to both make their own donations and to participate in a special email campaign

Mass (or individual) giving:

- Test the responsiveness of your existing donor base by conducting a multi-channel direct marketing campaign
- Enhance your online giving by optimizing the Blackbaud donation form and adding a "Ways to Give" section
- Introduce programs like monthly giving and tribute gifts

Foundation giving:

- Develop a robust foundation giving program

Infrastructure:

- Build your fundraising plan (we've taken care of that part for you)
- **Create a new compelling case for support document** – This is foundational to the success of every other recommendation made. We hope you will consider investing in support to ensure you have the foundation you need to run a successful fundraising program



- Develop a robust stewardship program
- Reconfigure your donor database to align with fundraising programs; develop reporting templates that give board members meaningful data at a glance; and create a reconciliation process with finance
- Update your website: make it easier to donate online and create a more animated and visually interesting site
- Confirm the role of communications at Homes First. Is communications in service to your goals related to external communications, internal communications or fundraising? Each of these three communications functions requires different skill sets and different areas of focus. It is difficult for one person to successfully deliver on all three communications goals.
- Add in a simple process to allow for gifts of securities
- Determine the right mix of staff and outsourcing to balance capacity building and introducing new initiatives

3. Plan for the future

Much of the foundational items listed above will take more than a year to put in place. Once HFS gets into the swing of its annual fundraising (monthly, mass and major giving) in support of the seniors program, you will be able to start adding on to the efforts outlined above to implement additional fundraising strategies including corporate partnerships, planned giving and ambitious donor acquisition programs.

In addition to developing your own fundraising strength, Homes First Society may want to consider the degree to which you are open to collaboration in fundraising with other members of the community serving homeless populations.



Special or Mini-capital campaign overview

Homes First Society will approach its fundraising program for 2021 and 2022 as a special or mini-capital campaign, focussed on seniors programming. The largest growing gap in homelessness is seniors with addictions and mental health issues.

While the case statement still needs to be crafted to fully flesh out what elements of seniors programming will fall under this campaign, the following are the broad strokes:

- 24 hour support
- primary healthcare services
- support clients to enhance food access
- centralized food program (Meals on Wheels deliveries to 80 seniors)
- boarding house/pest control programs
- hoarding programs

A campaign name is still required.

Campaign goal:

The campaign goal is still to be finalized, depending on the elements to be included in it.

Campaign timeframe:

The fundraising campaign timeline is still to be determined and will be informed by the financial target. Additionally, the timeline will also need to incorporate a balance of building infrastructure to create a sustainable fundraising program and raising funds to support your current mission. While the goal for the campaign duration is likely somewhere in the neighbourhood of 24 months, some pledges may be paid out over 3 – 5 years, although we recommend you do your best to secure 1-3 year pledge payments.

Pledge payments may be paid over multiple years:

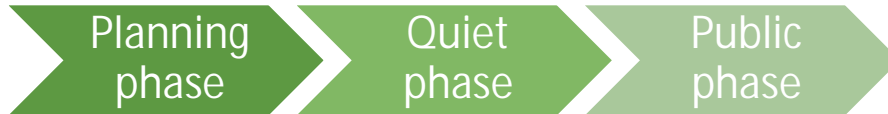
Total campaign gift	Annual payment	# of years	Annual payment	# of years
\$200,000	\$100,000	2	\$67,000	3
\$100,000	\$50,000	2	\$33,000	3
\$50,000	\$25,000	2	\$16,667	3

A pledge commitment form or gift agreement will be created in order to recognize the full amount of the pledge toward the campaign goal.

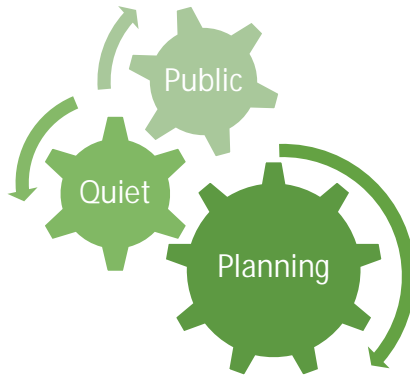
Campaign strategy:

The campaign strategy will not follow a traditional capital campaign model. Usually, the phases include planning, quiet phase and public phase. Generally speaking, the quiet phase generates the bulk of funds and the public phase is not undertaken until the quiet phase has reached at least 50% of the financial goal.





However, the goal of this mini-capital campaign is to concurrently build internal capacity in all areas of fundraising. Consequently, we will be conducting some elements of the public campaign without necessarily confirming all leadership gifts.



It will look more like circular and overlapping phases happening concurrently. Notwithstanding, you will want to secure a few leadership gifts before going broadly into mass appeals.

Planning phase (3 months):

The planning phase is arguably the most important phase and will involve creating the infrastructure, materials, and environment to allow the following two phases to take place.

During this phase, HFS will need to:

- Confirm the campaign plan
- Create the case for support
- Identify campaign leadership/determine meeting structure and schedules
- Develop recognition and stewardship opportunities
- Develop the other infrastructure pieces outlined in the accompanying planning grid

Quiet phase

In a traditional campaign, 70 – 90% of all campaign funds will be raised from lead and major donors. In this campaign, it is possible fewer donations will be generated during a quiet phase. More planning will need to take place, including recruitment of lead volunteers, before we can finalize any more of the plan.



Sample gift range chart for \$1million campaign

Gift range	# gifts required	# prospects required	Sub-total	Cumulative total	Cumulative %
\$250,000	1	5	\$250,000	\$200,000	25%
\$100,000	3	15	\$300,000	\$550,000	55%
\$50,000	4	20	\$200,000	\$750,000	75%
\$25,000	4	20	\$100,000	\$850,000	85%
\$10,000	5	25	\$ 50,000	\$900,000	90%
\$ 5,000	10	50	\$ 50,000	\$950,000	95%
Many smaller gifts	Many	Many	\$ 50,000	\$1,000,000	100%

Campaign leaders

Homes First will need to identify a small number of campaign leaders to 1. Make their own gifts and 2. Identify prospective donors and 3. Solicit donations.

Staff support will be required to do research on prospective donors, support campaign members, develop necessary material and conduct follow-up, as required.

A more detailed campaign plan can be developed once this approach has been confirmed by the board.

The Planning Document

Attached you will find an excel document entitled Homes First FR Plan V1. It provides details on how to deliver on the recommended fundraising strategies and infrastructure. It also offers suggestions of ways to intentionally develop a culture of philanthropy. Lastly, it also outlines a preliminary 3 month work plan to help guide immediate next steps.

Conclusion

Fundraising includes a lot of moving parts. Developing the infrastructure while raising funds is a substantial undertaking. Homes First Society has a lot of work to do to build the infrastructure to ensure a sustainable fundraising program. However, there is also an urgency to also raise funds in the shorter-term, even though the infrastructure is not fully developed. It is a balancing act of “flying the plane while building it” in the early years of establishing (or in your case, re-establishing) a fundraising program.

Based on this plan, there will be a lot of infrastructure building in the early months of 2021, with more active solicitation taking place later in the year. Revenue will likely be more modest in this year, with a goal of gaining traction and raising more funds in 2022.



APPENDIX

The following policies and templates offer suggested language only. Homes First Society should do its due diligence and have any legal documents reviewed by legal counsel.

GIFT ACCEPTANCE POLICY

YOUR ORGANIZATION'S LOGO HERE

Policy Title: Gift Acceptance Policy

Policy #: FR-1

Policy category: Fundraising

Board of Directors' Approval Date: TBD

Updated and board approved on: N/A

Preamble

In order to support the work of Your Organization Name (Your Org Name), Your Org Name welcomes support from individuals, corporations, foundations, associations, partnerships and others without limitation providing the source of the donation is consistent with the organization's mission, values and goals. This determination will be made by Management, unless the source of a gift might expose Your Org Name to liability, is precedent setting or involves sensitive matters, in which case, the final decision rests with the Board of Directors.

The form of support may be donations, grants, sponsorships, joint marketing initiatives and other initiatives that are consistent with Your Org Name's mission, values and goals. It may also be may be goods (in the case of gifts-in-kind) that are consistent with Your Org Name's mission, values and goals.



Purpose

The purpose of this Gift Acceptance Policy is to guide decisions regarding the acceptance, valuation, tax receipting and management of gifts or donations to Your Org Name.

The form of support covered under this policy includes donations and grants, in keeping with Income Tax Act (Canada) regulations, Canada Revenue Agency guidelines and any other applicable guidelines.

SECTION 1 – ACCEPTANCE OF RESTRICTED AND UNRESTRICTED GIFTS

Donors are encouraged to make unrestricted gifts wherever possible to allow Your Org Name to direct donations to the areas and programs of greatest need.

However, Your Org Name acknowledges the importance of and will support designated gifts when that designation is consistent with the priority needs of Your Org Name, as outlined in the agency's annual operating budget and/or strategic goals.

All acceptances of gifts must also comply with relevant Your Org Name policies and codes.

Change of purpose of gift

Upon acceptance of a designated/restricted gift, there will be no change in the use of that gift, or any portion thereof, without the donor's or his/her/their agent's consent.

If a revised purpose for the use of the gift becomes necessary, Your Org Name will consult with the donor where reasonably possible.

If Your Org Name is unable to honour the purposes outlined above, the donor shall have the right to:

- assign the gift, and associated terms, to the organization for another charitable purpose and/or designation
- request and receive the return of the gift, in the amount of the gift upon receipt with no interest or further accrual, on the condition that any tax benefit claimed by the Donor for the portion of the gift in question equals \$0.

If the original purpose of the donation is no longer relevant and in the event the donor or his or her agent is no longer able to approve or decline consent for a change of purpose, the funds will be used to advance the mission of Your Org Name for other purposes consistent with the original intent and spirit of the gift.



Declining a gift

Your Org Name reserves the right to decline a gift. The final decision to accept or decline a gift rests with Management. When a gift might expose Your Org Name to liability (e.g. real estate and other gifts in kind), is precedent setting or involves sensitive matters, the Board of Directors will be consulted for resolution.

Acceptance of a gift does not imply endorsement by Your Org Name of any product, service or philosophy of the donor.

Privacy

Gift details provided to Your Org Name by donors will be kept in confidence, in compliance with all relevant Your Org Name policies. All information in donor files will be maintained in a locked office or cabinet, or have appropriate security measures in place for electronic information for privacy and security purposes.

Supporting Documentation

Your Org Name will ensure supporting documentation exists for gifts that have multi-year commitments, that are designated for specific purposes, or are for amounts in excess of \$10,000 (see *Donor Agreement Template*).

Returning Gifts

In certain circumstances, it may become necessary for Your Org Name to return a previously accepted donation. The final decision to return a gift will be made by the Board of Directors, in consultation with legal and financial counsel.

When a decision is made to return a gift, Your Org Name will comply with Canada Revenue Agency requirements. In addition to the return of the same or identical property, on the condition that any tax benefit claimed by the Donor for the portion of the gift in question equals \$0, Your Org Name will provide the donor with a revised charitable tax receipt. A copy of this tax receipt will be filed with Canada Revenue Agency.

Such instances could include, but are not limited to:

- Where continued association with the donor would result in harm to the agency's reputation
- Where a donation is determined to have been the proceeds of a crime
- The terms of the donation agreement can no longer be honoured, and a new agreement cannot be negotiated with the donor, or his or her heirs or assigns.



SECTION 2 – DEFERRED GIFTS

In order to support its work, Your Org Name welcomes support from individuals in the form of deferred gifts such as bequests, life insurance, retirement plans such as RRIFs or RRSPs, charitable gift annuities, charitable remainder trusts and other gift vehicles that may be categorized as deferred gifts in the future.

Donors are strongly encouraged to review the terms of deferred gifts with Your Org Name staff to ensure Your Org Name can honour donors' wishes.

Your Org Name strongly recommends all donors seek advice from professional advisors and discuss the matter with family when considering a deferred gift to Your Org Name.

Allocation of undesignated bequests

Undesignated bequests or gifts through a donor's Will will be allocated **HOW WILL YOU USE UNDESIGNATED DONATIONS?** I suggest you decide on a case-by-case basis. However, I like the notion of having the board make a decision at the beginning or end of each year where some of the bequests are set aside for a reserve/rainy day/special needs fund. That way, bequest donors are supporting something in the longer term, not just annual operating expenses. It took the donor a lifetime to earn the money. It's nice to let them know their money will be used for a special purpose and may endure in the longer term.

Tax receipting for deferred gifts

Tax receipts for deferred gifts will be issued in accordance with Income Tax Act (Canada) regulations, Canada Revenue Agency guidelines, requirements for the specific gift vehicle involved and all applicable Your Org Name policies.



SECTION 3 – GIFT OF SECURITIES

Your Org Name can receive gifts of securities such as shares, bonds, warrants and options listed on any prescribed stock exchange, including Canadian stock exchanges, the NYSE, AMEX, and NASDAQ.

QUES: Make sure you have a process to accept gifts of securities.

Your Org Name can also receive gifts of mutual funds/units, pooled fund units and segregated fund units.

NOTE: Confirm that your organization can do this.

Your Org Name cannot directly accept gifts of privately traded securities.

Valuing gifts of securities for tax receipting purposes

Electronic Transfers

For the purpose of valuing the income tax receipt for securities transferred electronically, the value of the gift will be based on the closing market value on the day the gift is received in Your Org Name's brokerage account.

Securities transferred via share certificate

If the gift of securities is delivered via share certificate, the value of the gift, for the purposes of valuing the income tax receipt, will be based on the closing market value on the Your Org Name takes possession of both the share certificate and the transfer documents/Power of Attorney.

NOTE: This has implications if there is a long delay between time the gift was transferred and the time it ends up in your account. You must be aware of this.

Treatment of securities upon possession by Your Org Name

Gifts of securities will be sold upon receipt.

OR

YOUR ORG NAME Broker determines what to do with them.

You need to decide what you will do.

Your Org Name will absorb gains, losses and commissions on the sold securities.



Recognition

Recognition will be based on the receipted value of the gift and in keeping with Your Org Name's various recognition practices and programs.

Related links: Your Org Name adheres to the Association of Fundraising Professionals' Code of Ethical Principles and Standards. (NOTE: while this is not obligatory, it's a nice way for the board to become familiar with fundraising codes and ethics.)



SECTION 4 – GIFTS-IN-KIND

The purpose of this Gift-In-Kind Policy is to guide decisions about acceptance, valuation and tax receipting of in-kind (non-cash) gifts.

Policy

In-kind gifts of real or tangible personal property: From time to time, Your Org Name is approached with the offer of gifts-in-kind such as tangible personal property, real property or gifts of services. Your Org Name will accept and receipt those in-kind gifts it deems appropriate, in accordance with the Income Tax Act (Canada); Canada Revenue Agency guidelines and requirements; and relevant Your Org Name policies and codes.

YOUR ORG NAME will accept in-kind gifts of tangible personal property which can be used for:

- Display at Your Org Name
- Program delivery or facilitation
- Revenue generation through sale or auction
- Other purposes that may arise from time to time that benefit Your Org Name

In-kind gifts of real estate will be reviewed by the **Finance Committee** on a case-by-case basis.

Not sure which committee you would have review this. I made one up for the purposes of this sample policy.

Other in-kind gifts, as defined in the Definitions section of this policy, will be addressed on a case-by-case basis.

In-kind gifts of services: Registered charities cannot issue official charitable income tax receipts for gifts of services. However, a gift of services may be eligible for a tax receipt through a cheque exchange. See Definitions section of this policy for more details. Receipting for cheque exchanges will be determined on a case-by-case basis.

Acceptance

Your Org Name reserves the right to decline a gift. The final decision to accept or decline a gift rests with Management. When a gift might expose Your Org Name to liability (e.g. real estate and other gifts in kind), is precedent setting or involves sensitive matters, the Board will be consulted for resolution.

Receipted in-kind gifts will be accompanied by supporting documentation.



Appraisal and valuation of in-kind gifts for the purpose of issuing a charitable tax receipt

According to Canada Revenue Agency, if the fair market value of the property is less than \$1,000, a member of the registered charity, or another individual, with sufficient knowledge of the property may determine its value.

The person who determines the fair market value of the item should be competent and qualified to evaluate the particular property being donated.

Again, according to Canada Revenue Agency, if the fair market value is expected to be more than \$1,000, CRA strongly recommends that the property be professionally appraised by a third party (that is, someone who is not associated with either the donor or the charity).

(1) Donations Estimated to Be \$1,000 Or Less in Value

A knowledgeable staff member will determine the importance of the proposed gift to Your Org Name and determine if the organization will benefit from the donation. Once a positive decision has been made, a knowledgeable staff member will evaluate the item at a fair market value and document this decision.

The staff member will recommend the issuance of a tax receipt for the fair market value. A copy of the documentation will be kept as back-up for the tax receipt.

Should the donor wish an independent appraisal of the donation, the appraisal will be done at the expense of the donor.

It's your decision whether you want to assume the cost of appraisal.

(2) Donations Estimated to Be in Excess Of \$1,000 In Value:

In keeping with the Revenue Canada recommendations, an independent appraisal will be conducted for gifts-in-kind estimated to be valued in excess of \$1,000.

Your Org Name will assume the cost of the appraisal. A copy of the official appraisal will be provided to the donor along with the tax receipt for the donation. The name and address of the appraiser must be included on the official donation receipt.

Not sure if you want to assume the cost of appraisal or ask the donor to do so. Your call. Organizations do both.

Note: If the property was donated within ten years of acquisition or was acquired through a tax shelter arrangement, the "deemed fair market value rule" may also apply.

What is deemed fair market value?



The deemed fair market value rule states that, under certain conditions, a receipt issued for a non-cash gift must be issued for the lesser of the gift's fair market value and its cost to the donor (or in the case of capital property, its adjusted cost base) immediately before the gift is made. The conditions are as follows:

- * the gift was donated to the charity after December 5, 2003; and
- * the gift received by the charity was initially acquired by the donor as part of a tax shelter arrangement; or
- * the gift was acquired less than three years before the time of donation; or
- * the gift was acquired less than ten years before the time of donation, with one of the main purposes being to gift the property to a qualified donee (for example, a registered charity).

Example

A donor purchases a work of art for \$300, and six months later donates the work to a registered charity. The registered charity would like to issue the donor an official donation receipt. Prior to gifting the art, the donor has the work appraised at a value of \$1,000.

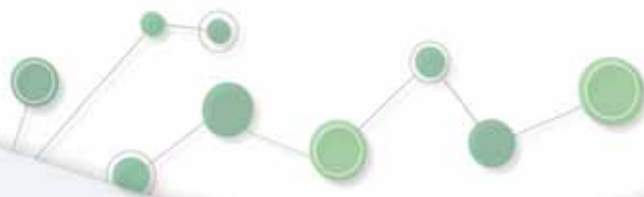
Because the donor is gifting the art within three years of having purchased it, the charity must issue a receipt for the gift at the lesser of its fair market value and its cost to the donor immediately before the gift was made. In this example the official donation receipt must be made out for \$300.

Note

If a donor makes a gift in kind (non-cash) donation to a charity, for which a receipt is issued, and fails to notify the charity that the gift in kind is subject to the deemed fair market value rule, the value of that donor's gift could be reduced to nil.

Gifts exempt from the deemed fair market value rule (normally assessed at fair market value):

- * gifts made as a consequence of a taxpayer's death;
- * gifts of inventory;
- * gifts of real property situated in Canada;
- * gifts of certified cultural property (special valuation procedures apply); and
- * gifts of certain publicly-traded securities.



If the registered charity is not a private foundation, the following property is also exempt:

- * ecological gifts



DEFINITIONS AND TYPES OF GIFTS ACCEPTED

Types of Gifts Accepted

Your Org Name will accept donations through the following giving vehicles, subject to the terms outlined below:

- **Cash or equivalent**
Cash donations include those received through cheques, debit and credit cards. Pledges or cash or equivalents will also be accepted.
- **In-Kind Gifts**
In-kind gifts include food and packaged goods, tangible personal property, real property and goods or services, as outlined in Policy #2, *Gift-in-Kind Policy*.
- **Gifts of Securities**
Gifts of securities include donations of publicly traded and thinly traded securities, as outlined in section #3 of this policy: *Gifts of Securities*.
- **Deferred Gifts**
Deferred gifts include bequests, life insurance, retirement plans such as RRSP's and RRIF's, charitable gift annuities, charitable remainder trusts and other gift vehicles that may be categorized as deferred gifts in the future, as outlined in Section #2 of this policy: *Deferred Gifts*.

Definitions

Gift or Donation: The terms "gift" and "donation" are often used interchangeably. For the purposes of this policy, "gift" and "donation" are understood to mean the same thing, that is, a voluntary transfer of cash or in-kind goods from individuals, corporations, foundations and other sources to Your Org Name for either undesignated or designated use. Gifts are made without expectation of a tangible return.

Deferred gift: Deferred giving is the process of making a gift commitment today for delivery to Your Org Name at a future date. The most common forms of deferred gifts include bequests, life insurance, retirement plans such as RRSPs and RRIFs, charitable gift annuities, charitable remainder trusts and other gift vehicles that may be categorized as deferred gifts in the future. See YOUR ORG NAME Policy #3, *Deferred Gifts Policy*.

Designated or Restricted gift: A gift given to Your Org Name where the donor has specified how the support is to be directed.



Undesignated or Unrestricted gift: A gift given to Your Org Name where the donor has not specified how the support is to be directed. Your Org Name will determine the most appropriate use of the gift.

In-kind: Goods or services (as opposed to cash).

Real property: Property, in the form of land and buildings.

Tangible personal property: Personal property items owned by a donor.

Other in-kind gifts: For the purposes of this policy, other in-kind gifts include items other than real or tangible personal property or services, and may include leasehold or residual interest, inventory and cultural property.

Services: Services include intangible items like time, skills and effort.

At law, a gift is a voluntary transfer of property without consideration. Contributions of services (for example, time, skills, effort) are not property. Therefore, they do not qualify as gifts for the purpose of issuing official donation receipts. Your Org Name cannot issue a charitable income tax receipt for a gift of service. **However, a charity can issue a charitable income tax receipt under the following conditions:**

If a charity pays a service provider for services rendered and the service provider then chooses to donate the money back, the charity can issue a receipt for the monetary donation (this is often referred to as a cheque exchange). In such circumstances, two distinct transactions **must** take place:

- A person provides a service to a charity and is paid for that service; and
- That same person makes a voluntary gift of property to the charity.

A charity should also make sure that it keeps a copy of the invoice issued by the service provider. The invoice and cheque exchange not only ensure that the charity is properly receipting a gift of property, but they also create an audit trail, as the donor must account for the taxable income that is realized either as remuneration or as business income.

A charity should **not** issue an official donation receipt to a service provider in exchange for an invoice marked "paid". This procedure raises questions as to whether in fact any payment has been transferred from the charity to the service-provider and, in turn, whether any payment has been transferred back to the charity.



Sample Donation Agreement

Agreement between
Donor Name (the Donor)
AND
Homes First Society (FHS)

Thank you so much for your pledge to Homes First Society perhaps name the particular campaign or appeal they are supporting.

We have crafted this gift agreement to outline the details related to this donation. This is our understanding of the gift, based on XXX (a conversation between x and X OR the pledge form) its intent and the recognition associated with it.

Donor NAME has agreed to make a total commitment of \$XXXX to FHS to be delivered in instalments with the final instalment to be received no later than DATE, and will be paid annually/monthly according the following schedule:

1. \$xxxxx in Month 2021
2. \$xxxxx in Month 2022
3. \$xxxxx in Month 2023
4. \$xxxxx in Month 2024
5. \$xxxxx in Month 2025

The purpose of the gift will be to XXXXXXXXXXXX

If a revised purpose for the use of the gift becomes necessary, FHS will consult with the Donor where reasonably possible, and if not possible, FHS shall exercise its discretion, to use the gift to advance the mission of FHS for other purposes consistent with the spirit and intent of the gift.

Recognition for your gift is outlined below in Appendix A. For print or permanent recognition, your gift commitment will be recognized as:

XXXXXXXX

Please indicate any changes required:



Please indicate any further restrictions or instructions pertaining to the gift recognition.



FHS reserves the right to remove the naming recognition if this pledge is not fulfilled within the agreed upon time frame.

Both the Donor and FHS affirm that the gift does not and shall not, in any way, compromise FHS's mission, contravene any policy of FHS or reflect negatively on FHS's public image. In the event that activities of the Donor are in material conflict with FHS's mission and/or policies, the Donor agrees that FHS shall have the right to terminate this agreement. The Donor has the right to withdraw his/her name from public recognition at any time.

We look forward to providing you with annual updates on the impact of your generous support. Your gift is a testament to **say something nice here.** Thank you so much.

SIGNED:

Donor Date

Homes First Society Date

NOTE: Appendix A should outline the recognition promised if it doesn't fit reasonably on this page. Also, this Donation Agreement should be accompanied by a copy of the pledge form that was filled out, if applicable.



ADDED POLICIES:**DONOR RIGHTS**

HFS will operate within the Donor Bill of Rights adopted by the Canadian Association of Fundraising Professionals. The Donor Bill of Rights reads as follows:

All donors have these rights:

1. To be informed of the organization's mission, of the way the organization intends to use donated resources, and its capacity to use donations effectively for their intended purposes.
2. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgement in its stewardship responsibilities.
3. To have access to the organization's most recent audited financial statement.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgement and recognition.
6. To be assured that information about their donations is handled with respect and confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing the organization will be professional in nature.
8. To be informed whether those seeking donations are volunteers, employees of the organization, or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists.
10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.
11. To be assured that all online transactions and contributions occur through a safe, private and secure system that protects the donor's personal information.
12. To be clearly informed if a contribution goes directly to HFS or is held by, or transferred through, a third party.
13. To have access to the organization's privacy policy.

SPONSORSHIPS

When the benefits and recognition offered by HFS to a donor are considered to be material based on the guidelines of the CRA, HFS and the contributor should enter into a formal Letter of Agreement with regard to benefits and recognition, and the contribution should be classified as a sponsorship. No tax receipt will be issued to acknowledge sponsorships

DONOR RECOGNITION

All donors will receive timely and appropriate recognition for their gift. This recognition may include letters, telephone call, listing in publication, token gift, certificate, formal recognition event, etc. The Development and Engagement Committee, the Development and Engagement Manager and the Executive Director are responsible for establishing and maintaining an ongoing recognition program. All recognition will be equitable in nature based on the amount of the gift.

CONFIDENTIALITY:

Confidentiality All information about donors and prospective donors, including but not limited to their names, the names of their beneficiaries, the nature and amounts of their gifts, and the sizes of their estates will be kept confidential by HFS and its representatives, unless the donor grants permission to release such information. All requests by donors for anonymity will be honored, except to the extent that HFS is required by law to disclose the identity of donors.

Fundraising Lab - Draft Homes First Fundraising Development Work Plan			2020 Actual Revenue	2021 Budgeted Revenue	Resources Required	2021												2022				2023
						Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Q1	Q2	Q3	Q4	
OVERARCHING FUNDRAISING STRATEGY																						
	Set the stage for fundraising GROWTH																					
	Anchor the annual fundraising programs in a special campaign related to seniors programming (details to be finalized)																					
OVERALL STRATEGIC GOALS																						
1	Balance developing annual giving programs and infrastructure																					
2	Develop meaningful and impactful opportunities for the Board of Directors/Fundraising Committee to contribute to the fundraising program and intentionally build a culture of philanthropy																					
3	Use this fiscal year as the benchmark year and establish key fundraising metrics to measure performance																					
ANNUAL CAMPAIGN																						
FUNDRAISING STRATEGIES																						
	Individual giving			\$ 97,200																		
	Send multi-channel direct marketing campaign to full donor-database list to test responsiveness of the donor base		\$ 70,000	\$ 80,000	Staff to write letter, digital and social media support, lettershop to produce and send letters, depending on # of letters sent.											X						
	Develop formal monthly giving program and begin promoting it in direct mail programs and via other channels of communication tbd			\$ 1,200	HFS Staff		X	X	X													
	Develop formal tribute giving program and promote it on your website and other opportunities tbd			\$ 1,000	HFS Staff		X	X	X													
	Conduct unaddressed admail campaign as part of integrated fall campaign in 2022			n/a																X	X	
	Board giving appeal: discuss with board the notion of board giving. Once consensus has been reached, identify someone to conduct the board giving appeal, consisting of 1-1 solicitations. Usually this would be done in person. It can be by phone or Zoom now.			\$5,000	Someone (ED or Jamie?) to facilitate a conversation at board related to board giving. Once this has taken place, a chair can be identified to conduct the campaign. This may take several discussions to reach a consensus.			X														

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	2020 Actual Revenue	2021 Budgeted Revenue	Resources Required	2021												2022				2023
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Q1	Q2	Q3	Q4	
Corporate																				
??			Focus on sponsorship of events,campaigns and year-round supporters - HFS Staff																	
Special events																				
Brainstorm future of / reimagine special events			HFS staff; FR Lab team will be happy to participate in a brainstorming session			X														
Third party events																				
Kept here as a placeholder to consider for future years																	X			
Bequest program																				
Kept here as a placeholder to consider for future years																			X	
FUNDRAISING INFRASTRUCTURE																				
Stewardship																				
Document existing stewardship program			HFS staff		X															
Develop a formal and systematized yet simple stewardship program, incorporating personal meetings (in person and via phone), mail, email, social media and ways that the BoD can be meaningfully involved			HFS staff; FR Lab can offer support (we can develop a quote, if you'd like); review Spark for the Master Class related to stewardship		X															
Execute stewardship plan			HFS staff; board, whoever else is involved in stewardship			X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Donor database																				
- Coding structure: update the configuration to ensure it will provide the analysis you need in future			HFS staff with support from FR Lab (\$2k per month; minimum 6 months)			X	X													
- Review financial Charts of Accounts to align database fund accounts with appropriate GL accounts			HFS staff with support from FR Lab			X	X													
- Tax receipts: ensure process for issuing tax receipts automatically is followed			HFS staff with support from FR Lab				X	X												
- Review and update the Import process for online donations. Document the process for future reference			HFS staff with support from FR Lab				X	X												
- Conduct database mining exercise to identify prospective MG and PG donors			Third party like Environics Analytics. At time of development of this report, cost is \$7,500.														X	X		

	2020 Actual Revenue	2021 Budgeted Revenue	Resources Required	2021												2022				2023
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Q1	Q2	Q3	Q4	
- Use this year as the benchmark year for data metrics			Reporting and a simple evaluation framework			X	X	X	X	X	X	X	X	X	X	X				
- Rename the Greatest Need fund in database and on web site giving page			HFS staff			X	X													
Reporting/Reconciliation with finance																				
Develop robust reconciliation process with finance department			HFS fundraising staff; HFS finance staff and FR Lab (as part of the database work quoted above)				X	X	X											
Develop financial reports that deliver meaningful data to senior leadership and assure them that fundraising goals are being achieved			HFS staff and FR Lab (as part of the database work quoted above)					X	X	X	X	X	X							
Online giving / digital program / website																				
Develop more attractive online giving page			HFS staff and FR Lab (as part of the database work quoted above)				X	X	X	X	X	X	X							
Update website to make it more attractive and engaging. Case statement can be used as the basis for the language on the web site.			HFS staff. Web site designer. Case statement from FR Lab (quoted above)			X	X	X	X	X										
Develop a campaign for Giving Tuesday as part of the Srs campaign (to be considered for Nov 2021)			HFS staff										X	X	X			X	X	
Ensure that it is easy to make a donation of gifts of securities online (CanadaHelps has a good service)			HFS staff, CanadaHelps				X	X												
Anchor digital program in special seniors campaign			HFS staff and FR Lab (Separate quote required to help develop digital campaign)			X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Communications																				
Develop case statement so mission can be more clearly articulated to the public and to develop a common language that can be used by all constituents: staff, board, volunteers, clients (if relevant). Moreover, it can be the foundation that allows the organization to begin to write more emotionally, inspirationally about its work. It will also form the basis of foundation grant proposals, the web site content and it can inform social media			HFS staff, FR Lab (already quoted above in foundation section. \$10k for case for support and \$1k for grant template.			X	X	X	X											
Policies																				
Establish basic fundraising policies: gift acceptance, gifts of securities (reco: us CanadaHelps); consider having BoD adopt AFP code of ethics and Donor Bill of Rights			FR Lab to provide sample policies: TBC: how do you accept gifts of securities?			X														

	2020 Actual Revenue	2021 Budgeted Revenue	Resources Required	2021												2022				2023
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Q1	Q2	Q3	Q4	
Fundraising Plan																				
Who will review plan and how will it be approved?					X	X														
Determine how to embed the plan throughout the organization, e.g. identify and engage allies						X	X	X	X	X	X	X	X	X	X					
CULTURE OF PHILANTHROPY																				
Potential discussion topics to support philanthropy throughout the organization																				
Board discussion topic: in addition to offering services, is Homes First also a fundraising organization?			Entire board																	
Board discussion topic: what is the appropriate board configuration for an organization that both delivers services and wants to develop a robust fundraising program			CEO; entire board; CM&A report: At the Intersection of Governance and Philanthropy																	
Clarify board role with respect to fundraising			CEO; Fundraising cttee; entire board; CM&A report: At the Intersection of Governance and Philanthropy																	
Establish time at alternate board meetings for meaningful reporting or discussion of fundraising			CEO; entire board																	
Begin the work of reflecting dual mandate in systems and documents: strategic plan; job descriptions; policies; vision/mission/values; others?			CEO; entire board; FR cttee																	
Identify fundraising champions at various levels throughout the organization: board, senior staff, front line staff, other tbd			board, FR cttee, CEO																	
TOTAL		\$ 357,200																		

Instructions:

This template will be used for every new Project to initially assess the risk and to determine if board approval will be required. If board approval is required, the Schedule A format of the Risk Management Policy will be used to submit the proposal to the Board for approval.

If no Board approval is required, then this template (Project Description and Risk Assessment sheets) will still have to be completed and given to the Board or Executive Committee for information based on the Action Required column of the Risk Assessment sheet

Project will require prior board approval regardless of the risk category score if any one of the following conditions are met:

- If Project requires financing/borrowing/debt in any form, clean or with collateral
- If Project only has verbal approval from any of the party to the Project (e.g. City officials, politician, etc.)
- If Project will deviate from HFS' clientele (hardest to house), mission and vision

Project Description:	We have received approval from CMHC for a grant amount of \$350,000. This funding is for the predevelopment costs of the proposed redevelopment of the 805 and 805A Wellington Street footprint. These funds will be used to hire development consultants, an architect firm, and all assessments and planning applications necessary to reach the next phase of the project.
Type of clients?	Hardest to house
How is Project funded?	CMHC
- if Project requires borrowing, what are the terms?	N/A
- Amount	
- Tenor (how many years until maturity)	
- Interest rate (per annum)	
- floating or fixed (if fixed, how long?)	
- payment terms (monthly, quarterly, etc)	
- amortization	
- collateral	
- lender	
Does Project require major construction?	
- if yes, describe	
Does it require hiring new staff?	
- if yes, how many staff, officers	
Is there any category of risk that has a score of 1, 2 or 3?	No
- if yes, what are the risk categories and risk mitigants for each category?	

Risk	Risk Category	Action Required			Notes
	Score	Board/Exec Approval Required	Board to be Informed	Exec to be Informed	
Strategic Risk	9	<=5	=6	>=7	If Project will deviate from clientele (hardest to house), board approval required prior to acceptance of project.
Compliance/Legal/Regulatory Risk	9	<=5	=6	>=7	
Operational Risk	9	<=5	=6	>=7	
Financial Risk	9	<=6	=7	>=8	If borrowing is required, regardless of risk category score, board approval is required prior to acceptance of project.
Reputational Risk	9	<=5	=6	>=7	
Counterparty Risk	9	<=5	=6	>=7	Any verbal agreement with a party to the project (e.g., any city department head, politician, etc.) would require board approval prior to acceptance of the project.
Environmental Risk	9	<=4	=5	>=6	
Weather Risk	9	<=4	=5	>=6	
Political Risk	9	<=4	=5	>=6	
Economic Risk	9	<=5	=6	>=7	
Safety Risk	9	<=4	=5	>=6	
Property Risk	9	<=5	=6	>=7	
Governance Risk	9	<=5	=6	>=7	
Human Resources/Labour Risk	9	<=4	=5	>=6	
Information/Privacy Risk	9	<=4	=5	>=6	
Information Technology Risk	9	<=4	=5	>=6	
Risk Average	9.00	<=5	=6	>=7	

Notes:

If Risk Category score for each Risk satisfies the criteria for any of the action steps

*** Risk Category**

ProbabilityImpact	High	Mid	Lo
Most likely	1	4	7
Likely	2	5	8
Unlikely	3	6	9

Risk	Definition
Strategic	Whether the project is in line with the Society's mission/vision or will it deviate therefrom.
Compliance/Legal/Regulatory	a) Does the proposed Project comply with all the requisite laws and regulations that apply both to the Society and the proposed Project? b) Are there any legal impediments to the Project? c) Are the terms and conditions legally enforceable?
Operational	a) Does the Society have the core competencies for this particular Project? b) Does the Society have the necessary technical resources to handle the Project? c) Are the terms and conditions legally enforceable? d) Does this make sure that the quality and service assurance d) Does the Society have the manpower, including the required skills, and the resources to achieve the objectives of the Project?
Financial	a) Is there sufficient financial benefit to warrant the risks? b) If the Project requires a loan to be secured, can the Society take on this additional financial burden; what is the effect to the Project if funding is pulled back or delayed; is there an interest rate risk (i.e. can the Project withstand an increase in interest rate); and what is the overall impact to the Society's operations if the loan is called? c) Is there enough confirmed funding available for the project and if the funding and or other forms of subsidy are pulled back, what are the consequences to the project and to the society?
Reputational	What is the likelihood that a project could result in negative publicity and criticism from the city, community, other funders, partners, donors, or clients?
Counterparty	All parties, directly or indirectly, including but not limited to signatories to the transaction ("Counterparties") involve risk to the Society when such parties do not comply with their promises, obligations or agreements or if there are reputational questions related to them.
Environmental	Is there any impact on the environment with regard this Project? Is an environmental review required?
Weather	Could weather play a significant risk to the completion or operation of the Project (e.g. near water which could overflow)?
Political	Are funding formulas or any other forms of subsidy vulnerable to a change in the political landscape, i.e. change in councillor, mayor, MPP, MP, or Prime Minister and how will it affect the long term viability of the project, especially if the Society has a long-term lease or a mortgage that needs to be paid over 15 to 25 years?
Economic	Is funding or any other forms of subsidy vulnerable to a change in the economy?
Safety	Is there risk to employees, clients or the community in the case of an accident or due to the specific type of clients being resident in that neighbourhood?
Property	Is there a risk to any other property when the Project is implemented?
Governance	Will the Project result in a negative impact on the ability of the board to perform its oversight responsibility?
Human Resource/Labour	Will the Project cause issues with the Society's Collective Bargaining Agreement or will the Project affect the morale of the Society's employees or will this cause a possible legal risk?
Information/Privacy	Will the Project result in a breach of information/privacy laws?
Information Technology	Will the Project pose a risk to the Society's IT which could cause a system's crash?

Instructions:

This template will be used for every new Project to initially assess the risk and to determine if board approval will be required. If board approval is required, the Schedule A format of the Risk Management Policy will be used to submit the proposal to the Board for approval.

If no Board approval is required, then this template (Project Description and Risk Assessment sheets) will still have to be completed and given to the Board or Executive Committee for information based on the Action Required column of the Risk Assessment sheet

Project will require prior board approval regardless of the risk category score if any one of the following conditions are met:

- If Project requires financing/borrowing/debt in any form, clean or with collateral
- If Project only has verbal approval from any of the party to the Project (e.g. City officials, politician, etc.)
- If Project will deviate from HFS' clientele (hardest to house), mission and vision

Project Description:	Based on Homes First great success as the operator of two large hytel programs, the City of Toronto has asked us to open a new hotel program at 45 The Esplanade beginning on February 22, 2021 consisting of approximately 250 residents.
Type of clients?	Hardest to house
How is Project funded?	City of Toronto SSHA
- if Project requires borrowing, what are the terms?	N/A
- Amount	
- Tenor (how many years until maturity)	
- Interest rate (per annum)	
- floating or fixed (if fixed, how long?)	
- payment terms (monthly, quarterly, etc)	
- amortization	
- collateral	
- lender	
Does Project require major construction?	No
- if yes, describe	
Does it require hiring new staff?	Yes
- if yes, how many staff, officers	1 Site Manager, 10 Supervisors, 36 FTE Community Shelter Workers, 4 Intensive Case management Workers, 18 part-time/relief staff Community Shelter Workers.
Is there any category of risk that has a score of 1, 2 or 3?	No
- if yes, what are the risk categories and risk mitigants for each category?	

Risk	Risk Category	Action Required			Notes
	Score	Board/Exec Approval Required	Board to be Informed	Exec to be Informed	
Strategic Risk	9	<=5	=6	>=7	If Project will deviate from clientele (hardest to house), board approval required prior to acceptance of project.
Compliance/Legal/Regulatory Risk	9	<=5	=6	>=7	
Operational Risk	9	<=5	=6	>=7	
Financial Risk	9	<=6	=7	>=8	If borrowing is required, regardless of risk category score, board approval is required prior to acceptance of project.
Reputational Risk	8	<=5	=6	>=7	There may be some media attention and community concerns. These are being mitigated in coordination with the City of Toronto media relations and our Community Engagement staff.
Counterparty Risk	9	<=5	=6	>=7	Any verbal agreement with a party to the project (e.g., any city department head, politician, etc.) would require board approval prior to acceptance of the project.
Environmental Risk	9	<=4	=5	>=6	
Weather Risk	9	<=4	=5	>=6	
Political Risk	9	<=4	=5	>=6	
Economic Risk	9	<=5	=6	>=7	
Safety Risk	7	<=4	=5	>=6	Given the population that we serve this risk is similar for all sites. However, our experience and focus on training together with security provided by the City of Toronto helps to mitigate any serious risk.
Property Risk	9	<=5	=6	>=7	
Governance Risk	9	<=5	=6	>=7	
Human Resources/Labour Risk	9	<=4	=5	>=6	
Information/Privacy Risk	9	<=4	=5	>=6	
Information Technology Risk	9	<=4	=5	>=6	
Risk Average	8.8125	<=5	=6	>=7	

Notes:

If Risk Category score for each Risk satisfies the criteria for any of the action steps

*** Risk Category**

ProbabilityImpact	High	Mid	Lo
Most likely	1	4	7
Likely	2	5	8
Unlikely	3	6	9

Risk	Definition
Strategic	Whether the project is in line with the Society's mission/vision or will it deviate therefrom.
Compliance/Legal/Regulatory	a) Does the proposed Project comply with all the requisite laws and regulations that apply both to the Society and the proposed Project? b) Are there any legal impediments to the Project? c) Are the terms and conditions legally enforceable?
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Financial	a) Is there sufficient financial benefit to warrant the risks? b) If the Project requires a loan to be secured, can the Society take on this additional financial burden; what is the effect to the Project if funding is pulled back or delayed; is there an interest rate risk (i.e. can the Project withstand an increase in interest rate); and what is the overall impact to the Society's operations if the loan is called? c) Is there enough confirmed funding available for the project and if the funding and or other forms of subsidy are pulled back, what are the consequences to the project and to the society?
Reputational	What is the likelihood that a project could result in negative publicity and criticism from the city, community, other funders, partners, donors, or clients?
Counterparty	All parties, directly or indirectly, including but not limited to signatories to the transaction ("Counterparties") involve risk to the Society when such parties do not comply with their promises, obligations or agreements or if there are reputational questions related to them.
Environmental	Is there any impact on the environment with regard this Project? Is an environmental review required?
Weather	Could weather play a significant risk to the completion or operation of the Project (e.g. near water which could overflow)?
Political	Are funding formulas or any other forms of subsidy vulnerable to a change in the political landscape, i.e. change in councillor, mayor, MPP, MP, or Prime Minister and how will it affect the long term viability of the project, especially if the Society has a long-term lease or a mortgage that needs to be paid over 15 to 25 years?
Economic	Is funding or any other forms of subsidy vulnerable to a change in the economy?
Safety	Is there risk to employees, clients or the community in the case of an accident or due to the specific type of clients being resident in that neighbourhood?
Property	Is there a risk to any other property when the Project is implemented?
Governance	Will the Project result in a negative impact on the ability of the board to perform its oversight responsibility?
Human Resource/Labour	Will the Project cause issues with the Society's Collective Bargaining Agreement or will the Project affect the morale of the Society's employees or will this cause a possible legal risk?
Information/Privacy	Will the Project result in a breach of information/privacy laws?
Information Technology	Will the Project pose a risk to the Society's IT which could cause a system's crash?

HOMES FIRST SOCIETY - FINANCIAL DASHBOARD						
BALANCE SHEET		YTD	Audited			
		31-Dec-20	2019	\$ Change	% Change	Explanation for changes +/- 5% or significant changes
ASSETS	Current:					
	Cash and Cash Equivalents	3,799,121	2,019,804	1,779,317	88%	This account will fluctuate monthly as invoices/payroll are entered and paid.
	Accounts Receivable	3,127,118	2,560,644	566,474	22%	HST, Hotel programs, WWC Building B, BBLT.
	Prepaid Expenses	212,121	141,954	70,167	49%	Insurance.
	Total Current Assets	7,138,359	4,722,402	2,415,957	51%	
	Property and Equipment	5,131,865	5,697,034	(565,169)	-10%	Decreased by principal mortgage payments.
	Assets Under capital Lease	2,169,114	2,675,525	(506,411)	-19%	Decreased by principal mortgage payments.
	Restricted Investments	2,740,041	2,518,664	221,377	9%	
TOTAL ASSETS		17,179,379	15,613,625	1,565,754	10%	
LIABILITIES	Accounts Payable and Accrued Liabilities	5,497,952	3,683,911	1,814,041	49%	This account will fluctuate monthly as invoices are entered and paid.
	Deferred Revenue	668,284	210,513	457,771	217%	Consist of shelter payments and deferred donation income - this account will be drawn down monthly as revenue is allocated.
	Total Current Liabilities	6,166,236	3,894,424	2,271,812	58%	
	Deferred Contributions Related to Property & Equipment	285,517	470,938	(185,421)	-39%	Decreased by deferred amortization contributions.
	Restricted Contribution	120,393	119,058	1,335	1%	
	Mortgages Payable	6,732,571	7,618,730	(886,159)	-12%	Decreasing balance.
TOTAL LIABILITIES		13,304,718	12,103,150	1,201,568	10%	
NET ASSETS	Externally Restricted Reserves	2,446,524	2,150,185	296,339	14%	Increase in reserve allocation Shuter and Sec 78.
	Internally Restricted Reserves	309,819	249,421	60,398	24%	Increase in reserve allocation general operations.
	Unrestricted Net Assets	1,118,319	1,110,869	7,451	1%	Year-to-date surplus.
	Total Net Assets	3,874,662	3,510,475	364,188	10%	
TOTAL LIABILITIES AND NET ASSETS		17,179,379	15,613,625	1,565,754	10%	
INCOME STATEMENT						
YEAR-TO-DATE						
		ACTUAL	BUDGET	\$ Change	% Change	Explanation for changes +/- 5% or significant changes
Government Funding:	City of Toronto	35,454,529	28,735,923	6,718,607	23%	1% increase in shelter and SDL funding and \$246k covid payment and Hotel programs.
	Province of Ontario	1,148,872	353,220	795,652	225%	Temp pandemic pay funding.
Total Government Funding		36,603,401	29,089,142	7,514,259	26%	
Revenues from Operations		1,454,154	1,335,233	118,921	9%	
Donation Revenues:	Restricted Donations	-	17,000	(17,000)	-100%	No donations allocated.
	Unrestricted Donations	-	-	-	0%	
	Donations - Other	356	64,835	(64,479)	-99%	No donations allocated.
Total Donation Revenues		356	81,835	(81,479)	-100%	
Other Revenues:	United Way Funding	224,855	202,182	22,673	11%	Grant recieved from the United Way.
	Management Fees	116,089	116,089	-	0%	
	Program Funding	443,117	474,930	(31,813)	-7%	Program ended earlier than anticipated.
	Deferred Amortization Contributions	185,420	185,420	(0)	0%	
Total Other Revenues	Total Other Revenues	969,481	978,621	(9,140)	-1%	
TOTAL REVENUES	TOTAL REVENUE	39,027,393	31,484,832	7,542,561	24%	
Property Management Expenses:	Utilities	846,478	1,045,432	(198,954)	-19%	Lower consumption or lower rates due to COVID relief.
	General Repairs and Maintenance	4,967,131	3,359,169	1,607,962	48%	Increase due to unit turnovers and offices at Strachan and new program.
	Building and Equipment	982,545	654,719	327,826	50%	Due to the new programs.
	Mechanical	589,519	376,889	212,630	56%	Increase due to electrical and heating issues at Shuter and St Clair.
	Security, Health & Safety	426,885	257,529	169,356	66%	Due to the new programs.
	Mortgage & Rent Expense	1,285,843	1,272,128	13,714	1%	
	Municipal Taxes	282,076	292,327	(10,251)	-4%	
	Insurance	196,108	163,569	32,539	20%	Addition of hotel programs and extended agreements.
	Reserve Allocations	261,843	183,538	78,305	43%	Increased Shuter reserves by \$75K.
	Amortization of Capital Assets	185,420	185,420	(0)	0%	
	Bad Debts (Recoveries)	62,925	17,950	44,975	251%	Increase was due to a retro rent assessment.
Total Property Management Expenses		10,086,772	7,808,670	2,278,103	29%	
Tenant Support Expenses:	Salaries and Benefits	17,453,676	14,861,799	2,591,877	17%	Increase in staffing due to new hotel sites.
	Tenant Services	4,704,644	5,295,820	(591,176)	-11%	Reduced capacity.
	Office Administration	538,429	566,962	(28,533)	-5%	Reduced capacity.
Total Tenant Support Expenses		22,696,749	20,724,581	1,972,168	10%	
Expense Allocations:	Central Admin Expense Allocation	3,318,236	2,105,621	1,212,615	58%	Increase due to growth and implementation of new processes e.g. software and equipment.
	Property Management Expense Allocation	2,918,186	817,224	2,100,962	257%	Increase due to growth and the healthy reserve of PPE and putting protective measures in the shelters.
Total Expense Allocations		6,236,422	2,922,845	3,313,578	113%	
TOTAL EXPENSES		39,019,944	31,456,095	7,563,849	24%	
NET SURPLUS/(LOSS)		7,449	28,736	(21,287)	-74%	

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HFS SEGMENTED STATEMENT OF OPERATIONS - ACTUALS
FOR MONTH ENDING DECEMBER 31, 2020

	SHELTERS & RESPITE								INITIATIVES		SEC78	SEC95	MGD	SDL	TOTAL
	Savards	Strachan	Scarborough	Kennedy	Lakeshore	Willowdale	Delta	Better Living Centre	FUSS	CAMH	Social Housing Units	90 Shuter	Managed Properties	Support for Daily Living	
Units/Beds	30	88	90	90	200	250	300	100	0	15	174	77	48	275	
REVENUE															
Government Funding:															
City of Toronto	1,281,538	1,874,821	1,818,110	2,950,121	10,581,872	8,403,712	2,942,926	1,595,479	202,528	-	2,493,200	384,055	30,000	896,168	35,454,529
Province of Ontario	410,008	100,675	52,899	106,839	148,848	263,263	24,120	-	-	9,877	-	-	1,435	30,909	1,148,872
Total Government Funding	1,691,546	1,975,496	1,871,009	3,056,960	10,730,720	8,666,975	2,967,046	1,595,479	202,528	9,877	2,493,200	384,055	31,435	927,077	36,603,401
Revenue from Operations	3,320	426,134	4,209	4,209	-	-	-	-	-	-	670,915	274,808	70,561	-	1,454,154
Donation Revenues:															
Restricted Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations - Other	15	215	-	-	-	-	-	-	-	-	-	-	-	126	356
Total Donation Revenues	15	215	-	-	-	-	-	-	-	-	-	-	-	126	356
Other Revenues:															
United Way Funding	60,333	80,993	59,894	-	-	-	-	-	-	-	-	-	-	23,635	224,855
Management Fees	-	-	-	-	-	-	-	-	-	-	-	-	116,089	-	116,089
Program Funding	-	-	-	-	-	-	-	-	-	273,894	-	-	-	169,223	443,117
Deferred Amortization Contributions	19,596	165,824	-	-	-	-	-	-	-	-	-	-	-	-	185,420
Total Other Revenues	79,929	246,817	59,894	-	-	-	-	-	-	273,894	-	-	116,089	192,858	969,481
TOTAL REVENUE	1,774,810	2,648,661	1,935,111	3,061,169	10,730,720	8,666,975	2,967,046	1,595,479	202,528	283,772	3,164,115	658,863	218,084	1,120,061	39,027,393
EXPENSES															
Property Management Expenses:															
Utilities	22,523	151,159	99,661	119,290	-	-	-	-	-	-	302,312	136,637	14,896	-	846,478
General Repairs and Maintenance	45,632	365,525	152,671	282,046	1,552,146	1,650,030	66,331	460,564	-	594	280,214	68,386	42,994	-	4,967,131
Building and Equipment	13,024	150,556	28,154	186,614	52,475	32,845	5,545	112,482	-	-	237,591	110,662	52,597	-	982,545
Mechanical	9,761	60,340	33,921	200,116	14,505	32,701	7,194	4,761	-	-	140,439	79,014	6,767	-	589,519
Security, Health & Safety	18,068	47,645	21,076	20,876	42,318	36,667	21,633	98,577	-	-	66,155	45,040	8,830	-	426,885
Mortgage & Rent Expense	-	-	80,105	29,935	-	-	-	-	-	-	1,173,517	-	2,287	-	1,285,843
Municipal Taxes	-	-	-	-	-	-	-	-	-	-	282,049	27	-	-	282,076
Insurance	5,511	14,762	5,810	8,444	56,191	37,900	2,783	1,401	-	-	40,086	15,345	7,875	-	196,108
Reserve Allocations	-	21,600	-	-	-	-	-	-	-	-	142,743	97,500	-	-	261,843
Amortization of Capital Assets	19,596	165,824	-	-	-	-	-	-	-	-	-	-	-	-	185,420
Bad Debts	-	12,521	-	-	-	-	-	-	-	-	47,761	2,644	-	-	62,925
Total Property Management Expenses	134,114	989,931	421,397	847,320	1,717,634	1,790,143	103,487	677,785	-	594	2,712,867	555,254	136,246	-	10,086,772
Tenant Support Expenses:															
Salaries and Benefits	1,080,076	1,334,856	1,091,962	1,782,534	5,074,649	3,158,188	2,019,810	482,305	181,931	228,912	667	-	63,068	954,717	17,453,676
Tenant Services	83,352	157,615	82,587	161,719	1,984,639	1,733,695	43,098	400,848	2,400	5,330	4,757	-	1,068	43,537	4,704,644
Office Administration	41,777	48,971	46,444	52,387	107,137	59,888	59,734	34,541	1,695	296	39,384	3,472	3,865	38,838	538,429
Total Tenant Support Expenses	1,205,205	1,541,442	1,220,993	1,996,640	7,166,425	4,951,771	2,122,642	917,694	186,026	234,538	44,808	3,472	68,002	1,037,091	22,696,749
Expense Allocations:															
Central Admin Expense Allocation	231,509	61,841	155,625	115,475	978,913	1,023,633	393,653	-	8,331	25,295	216,577	53,446	7,446	46,492	3,318,236
Property Management Expense Allocation	203,981	55,446	136,863	101,553	860,894	901,428	347,264	-	8,171	23,345	189,682	46,691	6,391	36,477	2,918,186
Total Expense Allocations	435,490	117,287	292,488	217,028	1,839,807	1,925,061	740,917	-	16,502	48,640	406,259	100,137	13,837	82,969	6,236,422
TOTAL EXPENSES	1,774,810	2,648,661	1,934,878	3,060,987	10,723,866	8,666,975	2,967,046	1,595,479	202,528	283,772	3,163,934	658,863	218,084	1,120,061	39,019,944
NET SURPLUS/(LOSS)	0	0	233	182	6,853	0	0	0	0	(0)	180	0	(0)	0	7,449

HFS March 16, 2021 Board Agenda & Materials - 74 of 83
HFS SEGMENTED STATEMENT OF OPERATIONS - BUDGET
FOR MONTH ENDING DECEMBER 31, 2020

	SHELTERS & RESPITE						INITIATIVES		SEC78	SEC95	MGD	SDL
12	Savards	Strachan	St Clair	Kennedy	Lakeshore	WWC	FUSS	CAMH	Social Housing Units	90 Shuter	Managed Properties	Support for Daily Living
Units/Beds	30	88	90	90	200	250	0	15	174	77	48	275
REVENUE												
Government Funding:												
City of Toronto	815,510	1,826,381	1,757,921	2,894,822	10,728,551	6,680,544	197,529	-	2,525,160	429,252	-	880,253
Province of Ontario	353,220	-	-	-	-	-	-	-	-	-	-	-
Total Government Funding	1,168,730	1,826,381	1,757,921	2,894,822	10,728,551	6,680,544	197,529	-	2,525,160	429,252	-	880,253
Revenue from Operations	2,000	431,976	1,000	-	-	-	-	-	575,880	256,216	68,161	-
Donation Revenues:												
Restricted Donations	16,000	1,000	-	-	-	-	-	-	-	-	-	-
Unrestricted Donations	-	-	-	-	-	-	-	-	-	-	-	-
Donations - Other	20,000	10,000	11,335	-	-	-	-	-	-	10,000	13,500	-
Total Donation Revenues	36,000	11,000	11,335	-	-	-	-	-	-	10,000	13,500	-
Other Revenues:												
United Way Funding	61,394	80,894	59,894	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	-	116,089	-
Program Funding	-	-	13,813	-	-	-	-	267,000	-	-	-	194,118
Deferred Amortization Contributions	19,596	165,824	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	80,990	246,718	73,707	-	-	-	-	267,000	-	-	116,089	194,118
TOTAL REVENUE	1,287,720	2,516,075	1,843,963	2,894,822	10,728,551	6,680,544	197,529	267,000	3,101,040	695,468	197,750	1,074,371
EXPENSES												
Property Management Expenses:												
Utilities	36,572	165,610	101,774	133,470	-	-	-	-	397,378	195,493	15,135	-
General Repairs and Maintenance	70,297	210,188	114,527	240,983	1,562,238	844,500	-	-	213,220	67,312	35,904	-
Building and Equipment	21,500	113,635	67,550	52,095	76,190	21,000	-	-	152,249	128,000	22,500	-
Mechanical	14,000	68,325	64,000	85,357	29,000	-	-	-	76,882	30,825	8,500	-
Security, Health & Safety	19,010	43,220	31,390	20,290	7,000	6,000	-	-	75,445	47,799	7,375	-
Mortgage & Rent Expense	-	2	63,654	29,935	-	2	-	-	1,174,585	-	3,950	-
Municipal Taxes	-	-	-	-	-	-	-	-	292,267	60	-	-
Insurance	3,795	17,282	6,849	9,960	39,840	12,000	-	-	46,768	17,899	9,176	-
Reserve Allocations	-	21,600	-	-	-	-	-	-	139,438	22,500	-	-
Amortization of Capital Assets	19,596	165,824	-	-	-	-	-	-	-	-	-	-
Bad Debts	-	2,500	-	-	-	-	-	-	9,450	5,000	1,000	-
Total Property Management Expenses	184,770	808,186	449,744	572,090	1,714,268	883,502	-	-	2,577,682	514,887	103,540	-
Tenant Support Expenses:												
Salaries and Benefits	856,072	1,222,938	999,031	1,806,790	5,667,707	2,958,684	174,798	233,975	-	-	62,867	878,938
Tenant Services	70,375	133,690	144,000	215,821	2,558,000	2,143,350	1,500	-	4,560	-	2,600	21,924
Office Administration	21,765	28,885	43,230	40,500	201,000	160,500	5,757	2,075	3,000	-	3,250	57,000
Total Tenant Support Expenses	948,212	1,385,513	1,186,261	2,063,111	8,426,707	5,262,534	182,055	236,050	7,560	-	68,717	957,862
Expense Allocations:												
Central Admin Expense Allocation	111,474	232,238	148,632	185,790	423,292	371,580	11,146	22,296	371,581	130,053	18,578	78,961
Property Management Expense Allocation	43,264	90,138	57,687	72,106	164,284	144,213	4,328	8,654	144,217	50,476	7,211	30,646
Total Expense Allocations	154,738	322,376	206,319	257,896	587,576	515,793	15,474	30,950	515,798	180,529	25,789	109,607
TOTAL EXPENSES	1,287,720	2,516,074	1,842,324	2,893,097	10,728,551	6,661,829	197,529	267,000	3,101,040	695,417	198,046	1,067,469
NET SURPLUS/(LOSS)	0	0	1,638	1,725	(0)	18,715	0	0	0	51	(296)	6,901

HFS STATEMENT OF OPERATIONS
FOR MONTH ENDED DECEMBER 31, 2020

	CURRENT MONTH			YEAR-TO-DATE			2020 BUDGET	
	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE	BUDGET	% OF BUDGET USED
REVENUE								
Government Funding:								
City of Toronto	11,650,055	7,183,981	4,466,074	35,454,529	28,735,923	6,718,607	22,193,997	159.7%
Province of Ontario	883,354	88,305	795,049	1,148,872	353,220	795,652	353,220	325.3%
Total Government Funding	12,533,409	7,272,286	5,261,124	36,603,401	29,089,142	7,514,259	22,547,216	162.3%
Revenue from Operations	315,203	333,808	(18,605)	1,454,154	1,335,233	118,921	1,335,233	108.9%
Donation Revenues:								
Restricted Donations	-	4,250	(4,250)	-	17,000	(17,000)	17,000	0.0%
Unrestricted Donations	-	-	-	-	-	-	-	0.0%
Donations - Other	-	16,209	(16,209)	356	64,835	(64,479)	64,835	0.5%
Total Donation Revenues	-	20,459	(20,459)	356	81,835	(81,479)	81,835	0.4%
Other Revenues:								
United Way Funding	58,805	50,546	8,260	224,855	202,182	22,673	202,182	111.2%
Management Fees	29,022	29,022	-	116,089	116,089	-	116,089	100.0%
Program Funding	138,914	118,733	20,181	443,117	474,930	(31,813)	474,930	93.3%
Deferred Amortization Contributions	46,355	46,355	(0)	185,420	185,420	(0)	185,420	100.0%
Total Other Revenues	273,096	244,655	28,441	969,481	978,621	(9,140)	978,621	99.1%
TOTAL REVENUE	13,121,709	7,871,208	5,250,501	39,027,393	31,484,832	7,542,562	24,942,906	156.5%
EXPENSES								
Property Management Expenses:								
Utilities	216,773	261,358	(44,585)	846,478	1,045,432	(198,954)	1,045,432	81.0%
General Repairs and Maintenance	1,842,393	839,792	1,002,601	4,967,131	3,359,169	1,607,962	2,275,423	218.3%
Building and Equipment	386,532	163,680	222,852	982,545	654,719	327,826	640,719	153.4%
Mechanical	146,500	94,222	52,278	589,519	376,889	212,630	376,889	156.4%
Security, Health & Safety	247,603	64,382	183,221	426,885	257,529	169,356	253,529	168.4%
Mortgage & Rent Expense	322,881	318,031	4,850	1,285,843	1,272,128	13,714	1,272,128	101.1%
Municipal Taxes	98,061	87,680	10,381	282,076	292,327	(10,251)	292,327	96.5%
Insurance	51,418	40,892	10,526	196,108	163,569	32,539	142,289	137.8%
Reserve Allocations	121,711	45,885	75,826	261,843	183,538	78,305	183,538	142.7%
Amortization of Capital Assets	46,355	46,355	(0)	185,420	185,420	(0)	185,420	100.0%
Bad Debts	41,689	4,488	37,202	62,925	17,950	44,975	17,950	350.6%
Total Property Management Expenses	3,521,916	1,966,765	1,555,151	10,086,772	7,808,670	2,278,103	6,685,644	150.9%
Tenant Support Expenses:								
Salaries and Benefits	5,401,855	3,715,450	1,686,406	17,453,676	14,861,799	2,591,877	11,820,138	147.7%
Tenant Services	1,329,096	1,323,955	5,141	4,704,644	5,295,820	(591,176)	3,448,920	136.4%
Office Administration	178,293	141,741	36,552	538,429	566,962	(28,533)	392,962	137.0%
Total Tenant Support Expenses	6,909,244	5,181,145	1,728,099	22,696,749	20,724,581	1,972,168	15,662,020	144.9%
Expense Allocations:								
Central Admin Expense Allocation	1,395,470	526,405	869,065	3,318,236	2,105,621	1,212,615	1,857,901	178.6%
Property Management Expense Allocation	1,651,461	204,306	1,447,155	2,918,186	817,224	2,100,962	721,082	404.7%
Total Expense Allocations	3,046,931	730,711	2,316,220	6,236,422	2,922,845	3,313,578	2,578,983	241.8%
TOTAL EXPENSES	13,478,091	7,878,621	5,599,470	39,019,944	31,456,095	7,563,849	24,926,647	156.5%
NET SURPLUS/(LOSS)	(356,383)	(7,413)	(348,969)	7,449	28,736	(21,287)	16,259	45.8%

HOMES FIRST SOCIETY
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020

	YTD 31-Dec-20	<i>Audited</i> 2019	Net Change
ASSETS			
Current:			
Cash and cash equivalents	3,799,121	2,019,804	1,779,317
Accounts Receivable	3,127,118	2,560,644	566,474
Prepaid Expenses	212,121	141,954	70,167
Total Current Assets	7,138,359	4,722,402	2,415,957
Property and Equipment	5,131,865	5,697,034	(565,169)
Assets under capital lease	2,169,114	2,675,525	(506,411)
Restricted Investments	2,740,041	2,518,664	221,377
TOTAL ASSETS	17,179,379	15,613,625	1,565,754
LIABILITIES			
Accounts Payable and accrued liabilities	5,497,952	3,683,911	1,814,041
Deferred Revenue	668,284	210,513	457,771
Total Current Liabilities	6,166,236	3,894,424	2,271,812
Deferred contributions related to property & equipment	285,517	470,938	(185,421)
Restricted Contribution	120,393	119,058	1,335
Mortgages payable	6,732,571	7,618,730	(886,159)
Total Liabilities	13,304,718	12,103,150	1,201,568
NET ASSETS			
Externally Restricted Reserves	2,446,524	2,150,185	296,339
Internally Restricted Reserves	309,819	249,421	60,398
Unrestricted Net Assets	1,118,319	1,110,869	7,450
Total Net Assets	3,874,662	3,510,475	364,187
TOTAL LIABILITIES AND NET ASSETS	17,179,379	15,613,625	1,565,753

Balance Sheet**Assets**

Current:	
Cash and cash equivalents	3,799,120.51
Bank Accts	371,971.88
Petty Cash	25,964.59
Guaranteed Investment certificates	3,513,027.04
Owing to/(from) operations	(111,843.00)
Accounts Receivable	3,127,117.71
Government funding	2,128,677.92
HST	990,746.83
Rent, net allowance	(42,409.46)
Management fee	50,102.42
Prepaid Expenses	212,121.02
Total Current Assets	7,138,359.24
Property and Equipment	5,131,864.59
Assets under capital lease	2,169,114.34
Restricted Investments:	2,740,041.17
Bond Funds	1,215,337.26
Equity Funds	426,895.40
Gen Op GIC	252,219.01
Strachan Reserve GIC	431,652.51
TREB Funds GIC	120,393.24
Scarborough GIC	181,700.75
Owing to/(from) restricted investments	111,843.00
TOTAL ASSETS	17,179,379.34

LIABILITIES

Accounts Payable and accrued liabilities	5,497,951.89
Accounts payable and accrued liabilities	5,212,952.34
Provision for repayment of subsidies	261,609.00
Accrued mortgage interest	23,390.55
Deferred Revenue	668,284.15
SCPI BCA Repairs	-
Miscellaneous	668,284.15
Total Current Liabilities	6,166,236.04
Deferred contributions related to property & equipment	285,517.37
Restricted Contribution	120,393.24
Mortgages payable	6,732,570.94
TOTAL LIABILITIES	13,304,717.59

NET ASSETS

Externally Restricted net assets	2,446,523.68
Internally Restricted net assets	309,818.84
Unrestricted Net Assets	1,110,869.93
Total Net Assets	3,867,212.45
CURRENT YEAR SURPLUS	7,449.30
TOTAL LIABILITIES AND NET ASSETS	17,179,379.34

To: Homes First Society Board of Directors
From: Justin Ryan, Director of Property Management Operations
Subject: HFS 2021-2022 Capital Budget
Date: March 16, 2021

Recommendations:

That the HFS 2021-2022 Capital Budget be approved.

Background:

In late August 2020, WalterFedy was awarded the contract to perform the building condition audits (BCAs) for the thirteen owned properties in the Homes First Society portfolio. This process by WalterFedy was scheduled to take roughly three months to complete. The investigation process involved a visual, non-destructive review of all exterior and interior building structures along with a review of all mechanical, plumbing, electrical, and life safety systems.

The HFS Property Department provided an in-depth preventive maintenance program for WalterFedy to review how HFS maximizes the life cycles of its assets. Our preventive maintenance program includes assets such as non-mechanical systems (such as door hinges, handles, knobs, and accessibility operations); and mechanical systems (including boilers, water treatment systems, HVAC systems, and life safety systems). To ensure that any warranties for the life of a product, device, or mechanical system is not voided, HFS' preventive maintenance program, at a minimum, is based on manufacturer recommendations and best practices.

Starting on September 2, 2020, Property Department staff began to accompany WalterFedy staff to the properties to complete inspections of all exterior components and interior commons spaces. For each site, ten percent of the units were randomly selected for inspection. Due to Covid, additional protocols were put in place when entering residents' units. HFS property staff and WalterFedy staff wore full, head-to-toe personal protective equipment which was disposed of after each unit's inspection.

Throughout the inspection process, detailed notes and pictures were taken which were used to measure the required repairs on a scale: Good (urgency low), Fair (urgency medium), and Poor (urgency immediate). Each building's devices were then measured against their manufacturer's recommended maximum life cycle, and each building's structural components were measured against known industry standards.

WalterFedy completed the Building Condition Audit reports by late December 2020; the reports were then reviewed in-depth by the Director of Property Management Operations and Project Supervisor. The reports did not identify any emergencies that would put our residents or organization at risk. As expected, WalterFedy identified ongoing rehabilitation practices, major replacements of devices and/or building components which are at the end of their life cycles, including the roofing system at Shuter, as well as the balconies at the Sheila Miller building.

As is often the case within the social housing sector, our capital reserve contributions do not typically meet the required annual capital costs. As a result, only the highest of priority repairs can be undertaken. The proposed two-year capital plan for 2021-2022 prioritizes the most urgent of the necessary capital repairs.

The additional repairs which exceed the capital reserves will be matched with capital funding streams as they become available; the Property Department will work with and support the Development Department to apply for potential funding opportunities on an ongoing basis. For example, in 2020, despite a global pandemic, the two departments were successful in securing \$244,000 in capital funding for the replacement of the Meegwetch Place flat roof.

As in the past, minor repairs are funded through the operating budget.

Overall, the HFS property portfolio is in a good state of repair. As our properties age, we fully expect to have large capital expenditures as systems come to meet the end of their full-service life. Our approach is to reduce capital expenditures and to maximize the lifecycle of each and every component through an ongoing preventive maintenance program.

HFS 2021-2022 CAPITAL BUDGET

	2021	2022
Bellevue		
Foundations - water proofing investigation	\$10,000	
Foundations - water proofing	\$150,000	
Exterior windows and sealants	\$125,000	
Huron		
Hydronic Distribution System - engineer study	\$5,000	
Radiators – full replacement of hydronic piping		\$63,000
Sheila Miller		
Balcony restoration		\$110,000
Shuter		
Emergency Power – life safety system generator		\$120,000
Emergency Power – life safety system generator fuel tank replacement		\$15,000
Subtotal	\$290,000	\$308,000
Capital Contingency Fund (5% of total Capital Budget)	\$14,500	\$15,400
Total	\$304,500	\$323,400

To: Homes First Society Board of Directors
From: Fran Perkins, HFS Governance & Nominating Committee Chair
Subject: HFS Governance & Nominating Committee Update
Date: March 16, 2021

Recommendation:

For information.

Meeting date: March 1, 2021.

Present: Fran Perkins (Committee Chair), Carla Whillier, Jamie Yoon, Michael Lyster, and Kim Mole.

(1) RESIDENT ENGAGEMENT:

- Michael Lyster, Director of Housing & Shelters, was invited to attend to discuss possible ways to increase resident interest in governance, not just in terms of Resident Representatives serving on the Board but to re-examine the possible ways of resident engagement in the future.
- The committee will also review resident Board recruitment.

(2) BOARD SUCCESSION PLANNING:

- Those Directors who are up for re-election at the upcoming AGM were polled to see if they wish to stand again.
- We currently have two, and possibly three vacancies to be filled.
- It was agreed that the upcoming Strategic Planning session may provide the Committee with additional criteria for recruitment; therefore, the Committee would hold off defining the needed skillsets until afterwards.
- We hope to recruit to increase our Board's diversity.
- It was noted that the Board has had great success with a call-out to Directors for recommendations to fill vacancies, once the needed skill sets have been identified, this will take place.

(3) BOARD SURVEYS:

- The program Microsoft Forms will be utilized for future Board surveys.
- Both surveys will be combined to eliminate duplication; Fran will go ahead with the crafting of these.
- In addition, an additional survey for new members to complete after their orientation will be created.
- Once the Orientation survey is completed, we will ask newer members to complete it.

To: Homes First Society Board of Directors
From: Fran Perkins, Director
Subject: HFS Access to Education Scholarship Subcommittee Update
Date: March 16, 2021

Recommendation(s):

For information.

Meeting dates: February 8, 2021

Present: Fran Perkins, Cory O'Handley, Hania Ahmed (Supervisor of Communications and Marketing), and Kim Mole (Recorder)

HFS ACCESS TO EDUCATION SCHOLARSHIP SUBCOMMITTEE UPDATE:

- Fran reviewed the activities that have already taken place, including:
 - The selection criteria;
 - In response to the quality of the staff submissions and their educational goals and the number of people who submitted applications, partial scholarships were being awarded;
 - Those applicants who have been rated as “Phase 2” (those applicants who were not yet registered for their classes), fundraising will be take place to enable us to award additional, partial scholarships.
 - Fran and Hania have spoken with Dana Hansen, Fundraising and Development Manager, about fundraising for the Phase 2 scholarships, as well as for additional scholarship opportunities in the future.
 - Candice Elliott, Human Resources Manager, Training and Health & Safety, will be confirming receipt of proof of registration, and will be communicating with the Finance Department about delivering the funds to the recipients.
- The response letters crafted by the Subcommittee and staff, were sent on January 29, 2020.
- The communications plan will include the crafting of the “ask” email by Hania and Dana.
- In addition, Hania will be interviewing scholarship recipients and sharing their stories on social media on a weekly basis.
- The timing of the social media will coincide with the Directors’ email campaign to fundraise for the scholarships, which will take place around April.
- The Committee discussed various changes for the future of this program, including:
 - Creating a matrix to ensure transparency, that would also ensure there are no biases.
 - Design selection criteria (for example, not less than a year as an employee of Homes First; educational goals; if a past recipient can re-apply, etc.).
 - The creation of a peer-to-peer network for scholarship recipients.
 - An awards’ ceremony.

- The Committee also discussed the possibilities of additional scholarship opportunities, if enough funds are available, such as:
 - A more substantial scholarship for a 4-year program.
 - Additional scholarship opportunities that would be open to all.
 - The possibilities of securing a sponsor.

HFS BOARD OF DIRECTORS' ACTION ITEM TRACKING

Updated following the January 26, 2021 Board of Directors' Meeting

	DATE DUE	ITEM/TASK	RESPONSIBLE FOR ACTION	DATE ASSIGNED	NOTES
1.	Ongoing	Strategic planning.	Strategic Planning Subcommittee (Jeremy Roach, Mike Heinrich, Marc Pourvahidi, together with management)	August 27, 2020	We will await the input of a consultant regarding the strategic planning of fundraising. A framework for property growth will be developed.
2.	March 16, 2021	The Finance & Audit Committee will submit their 2020-2021 workplan.	The Finance & Audit Committee	August 27, 2020; October 6, 2020	
3.	Defer (see notes)	The portfolio dashboard will be updated to include an additional column to for the building's square footage in preparation of the Committee's review.	HFS Management & HFS Portfolio Committee	September 24, 2019	Work on the dashboard will be deferred until the Covid-19 crisis has passed.
4.	Defer (see notes)	The HFS Portfolio Committee will perform a post-mortem analysis of the purchase and sale of the Lawrence property (lessons learned, as well as recommendations to avoid any similar situation moving forward) which may be used to improve the Risk Management Policy.	HFS Portfolio Committee	August 27, 2019	To be deferred until the Covid-19 crisis has passed.