



**BELLWOODS**  
INNOVATING INDEPENDENCE  
COMMUNITY REPORT 2017



## WHO WE ARE

Established 60 years ago, Bellwoods is a charitable, not-for-profit organization providing community based, client directed support services, client and family centred care, Independent Living education programs, and accessible, affordable housing for persons with physical support needs living in the Toronto area. Bellwoods has been accredited by Accreditation Canada since 2007 and in 2013, received the highest accreditation decision of "Accredited with Exemplary Standing."

Bellwoods focuses on meeting community needs through partnership development to support health system priorities. Our personal support services and Independent Living Programs are available to clients who live in the community, in our Housing Hubs or Supportive Housing projects. Our voluntary Board of Directors is drawn from the community.

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“ I started at Bellwoods in June, 1988 and have been with the organization for 29 years working in a variety of positions. I started as a Support Service Worker and am now working as an Environmental Safety Coordinator... while working at Bellwoods, I have developed new skills and also enhanced my skills as Bellwoods has provided many opportunities via training. I enjoy working with and helping staff and clients at both Park House and Dundas. ”

**Adrien Leblond**  
Environmental Safety Coordinator



## WHAT WE BELIEVE IN

### Our Vision

We envision a future where barriers do not exist

### Our Mission

Transforming lives through excellence and innovation in Independent Living

### Our Values

- Client & family centred services
- Delivering high quality programs
- Building collaborations & partnerships
- Performance excellence
- Ensuring staff are valued, engaged & supported

## OUR PARTNERS

### Services

- Toronto Central Local Health Integration Network (TC LHIN)
- Toronto Central Community Care Access Centre (TC CCAC)
- Hospitals – acute, rehabilitation, complex continuing care
- Community Support Services
- Other partners supporting shared clients and initiatives

### Housing

- City of Toronto
- Government of Ontario
- Canada Mortgage and Housing Corporation (CMHC)
- First National Financial LP
- St. Clare's Multifaith Housing Society
- Mahogany Management

**Funding** for Bellwoods has been provided by the: Toronto Central Local Health Integration Network (TC LHIN), Government of Ontario, City of Toronto, Canada Mortgage and Housing Corporation (CMHC), and First National Financial LP.

## 2016-2017

## BOARD CHAIR & CEO REPORT



**Lori Holloway**  
CEO



**Martin Anderson**  
Bellwoods Chair

Bellwoods has plenty to celebrate this year. 2017 marks our 60th anniversary and, with such a vast history, there is much to reflect upon. Throughout the decades, from a small supportive housing project, to three supportive housing complexes, two housing hubs and a large attendant outreach program, just to name a few, Bellwoods has worked hard to continually evolve our service delivery model to meet the individual needs of our clients and remain relevant to our health system partners.

Relevancy is particularly poignant in today's health care system. Our health care system is evolving, and the community sector is taking on an ever expanding role to support stretched acute care resources and lack of long term care options as we are all challenged to cope with an aging society. Our clients are aging as well, which means their needs change over time; hence we are again looking at ways to do things differently and make important improvements in our service delivery model so that our clients and staff can benefit from those changes for years to come.

I'm proud of the work we have accomplished over the past year and can easily say we have some of the most talented and dedicated staff in community support services. Thank you to everyone for all your hard work and we are looking forward to another exciting year ahead!

As Chair of the organization for the past 3 years, I feel especially honoured to be leading the organization through some significant changes and I wish to sincerely thank the Board for their faith in me to lead. We have many successes

to celebrate including new leadership, a new strategic plan, new branding and demonstrated fantastic results from some new exciting projects. The commitment of the staff at every level of the organization shines through their many significant achievements.

Some of the achievements of the Board this year include a governance renewal plan that aligns to our strengths and to where the organization is trying to go. We've implemented an investment policy, made improvements to our by-laws and brought new direction to our committees that focus on our priorities: governance, external relations and resource and quality.

This year we say thank you and bid farewell to a departing board member, John McMillan, who has been with us for 4 years. It's been an absolute pleasure to be a part of this wonderful organization for the past 6 years and even though my term is coming to close, I know I will be following closely to the progress of new things to come.

Thank you to everyone who has supported me in my role as Chair and have supported the organization. I am especially grateful for my fellow board members, past and present, who never hesitated to lend a hand or their considerable expertise when asked. These remarkable and generous individuals are often not recognized for their contributions to Bellwoods. I wish our new Chair, Heather Brien the best of luck in what I know will be a rewarding experience. I know I am leaving things well in hand.

## BOARD AND TEAM MEMBERS (2016-17)

### Our Board of Directors



**Martin Anderson**  
Chair



**Barbara Baca**  
Director



**Gabrielle Bochynek**  
Director



**Heather Brien**  
Director



**Sarah Broad**  
Director



**Angela Hantoumakos**  
Director



**Susan Jewell**  
Secretary



**John McMillan**  
Vice President



**Timothy Pervin**  
President



**Allan Rewak**  
Director



**Alexander Sandahl**  
Treasurer



**A. Paul Williams**  
Director

### Our Management Team



**Susan Andrew**  
Senior Director,  
Client Services



**Sharri-Ann Edmunds**  
Director, Assisted  
Living



**David Gibson**  
Director, HR &  
Organizational Dev't



**Lori Holloway**  
CEO



**Harriet Jamieson**  
Director,  
Client Programs



**Abdul Machher**  
Chief Financial &  
Information Officer



**Karen Woo**  
Director, Communications  
& Strategic Development



## STAFF YEARS OF SERVICE

35  
YEARS

**Dorothy Rodrigues** – Outreach

25  
YEARS

**Delia Barroga** – Outreach  
**Florencio Famaran** – Dundas  
**Francisco Mercado** – Park House  
**Joan Fypher** – Outreach  
**Krystyna Sobel** – Mimico

15  
YEARS

**Abella Tandoc** – Outreach  
**Irena Apostolovska** – Head Office  
**Izett Black** – Outreach  
**Linda Ho** – Head Office  
**Lorraine Campbell** – Outreach  
**Moline Samuel** – Outreach  
**Yvonne Henry** – Mimico

10  
YEARS

**Audrey Powell** – Dundas  
**Jacqueline McKnight** – Outreach  
**Lorna Powell** – Dundas  
**Rosemary Turner** – Outreach

5  
YEARS

**Allen Taira Kaddu** – Outreach  
**Andrea Wernham** – Dundas  
**Bella Kobos** – Mimico  
**Claudette Vincent** – Outreach  
**Corazon Calagiuo** – Outreach  
**Gail Aragon** – Outreach  
**Hortense Masengi** – Mimico  
**James Mayanja** – Outreach  
**Jennifer Heaton** – Outreach  
**Jennifer Tulloch** – Outreach  
**Jennifer Wellon** – MILE  
**June Douglas** – Outreach  
**Luisa Intal** – Dundas  
**Magdalene Belgrave** – Outreach  
**Muriel Swaby** – Outreach  
**Raymond Tsang** – Head Office  
**Sabitree Beekha** – Park House  
**Yanxia Li** – Head Office



## DONATION LIST

### Donors

Alexander Sandahl  
Dr. Colin Pryor  
Elizabeth B. Bell  
Gaye Walsh

Miriam Kelly  
Paul Shantz  
Paul Williams  
Peter Brydon

R. Bruce Brydon  
Raj Choudhury  
Robert Taylor

### Vendor/Partners

AGC Contracting  
Budget Electrical Inc.  
Iler Campbell LLP  
KKP North York  
Metro

Nursing & Homemakers Inc.  
(NHI)  
Onyx  
Rebel Packaging  
Tampere Press

Target Group Ltd.  
The Eadrey Food Company  
Tim Hortons  
Triovest Realty Advisors Inc.

# OUR PROGRAMS & SERVICES

## Supportive Housing

**Supportive Housing Services** include access to MILE (Mobile Independent Living Education) Programs and 24-hour on-site access to personal support services.

**Accessible Housing** includes transitional and permanent accommodation and services in dedicated and integrated apartment settings with subsidized rents.

- **Park House at 300 Shaw Street, Toronto**

Bellwoods Park House has 32 fully accessible one-bedroom and bachelor apartments. 21 units are dedicated to the Community Connect (CC) Program.

- **Dundas Project at 1082 Dundas Street West, Toronto**

Dundas Project has 31 fully accessible one-bedroom apartments.

- **Mimico Project at 1 Summerhill Road, Etobicoke**

Mimico Apartment Project has 13 accessible one-bedroom and two-bedroom apartments integrated into the Mimico Cooperative Apartment Project.

## Attendant Outreach Services (AOS)

**AOS** provides pre-booked personal support services for people with physical disabilities living in the community. These services can be provided in the client's home, place of competitive employment, and/or place where clients are pursuing a degree/diploma/certificate. Services are available throughout the Toronto area, between the hours of 6:00 am and 12:00 midnight, on a pre-scheduled visitation basis.

### Assistance in Pursuing Competitive Employment

Workplace support can be provided in the home or at work through assistance with:

- Personal hygiene
- Dressing
- Lunch preparation
- Packing up items required for work day
- Washroom assistance
- Setting-up the computer
- Meal assistance
- Organizing the daily work space

### Assistance in Pursuing Formal Education

Assistance to pursue a degree/diploma/certificate can take place at home or education facility, including:

- Personal hygiene
- Dressing
- Lunch preparation
- Packing up items required for school
- Washroom assistance
- Escorting from classroom to classroom
- Meal assistance
- Setting-up in the classroom



“ I've been at Bellwoods for 5 years now as a Support Service Worker. It was initially an adjustment for me going from a group setting to a one-on-one care setting with clients. However, since working at Bellwoods, I've gained more knowledge and understanding of our clients and their disabilities. I appreciate all of the specialized equipment training Bellwoods provides. I enjoy my job and the people I work with. ”

**Gail Aragon**  
Support Service Worker

## Transitional Independent Living Programs

Independent Living Programs maximize independence and quality of life, and cover areas related to an individual's well-being, such as home safety, mobility and seating, system navigation related to housing, funding and resource linkage, and health and wellness. Services are provided by Facilitators (Occupational Therapists and a Registered Nurse) and an Independent Living Educator.

- **Community Connect (CC) Program**

Facilitates the transition/reintegration of individuals from hospitals and Long Term Care (LTC) to community living. Through safe living education and 24/7 access to personal support services, our residential program focuses on clients' ability to live safely and independently in an accessible home environment for up to 6 months.

- **MILE Community Program**

Focuses on home and community skills development to maximize safety and independent living in the community through the provision of education and support for identified, time limited objectives. MILE staff also facilitate the reintegration of clients from hospitals and LTC directly to community destinations.

## Housing Hubs

Bellwoods' Sudbury and Deauville Housing Hubs provide opportunities to clients to live safely in accessible, affordable, and permanent home options, providing supportive housing level of service in a community service model. Clients have 24/7 access to personal support services on a prescheduled and ad-hoc basis in a community setting. Our Housing Hubs include access to the MILE Program.

The Housing Hubs are targeted to improve access for individuals in the community, Long Term Care Home residents, as well as individuals designated as Alternate Level of Care (ALC) who are leaving the hospital to live permanently in a safe environment within the community.

- **Sudbury** located at 180 Sudbury Street, Toronto. Clients live in nine accessible apartments

- **Deauville Place** located at 5 Deauville Lane, Toronto. Clients live in ten accessible apartments

# INNOVATING INDEPENDENCE 2016-19 STRATEGIC PLAN DELIVERABLES



Projects/Partnerships	Operations	Funding
Co-lead pilot project with St. Clair West Services for Seniors to improve assessment competency (InterRAI CHA)	Moving forward on modernization of our operations with implementation of integrated software solution AlayaCare	Funding provided by TC LHIN made it possible for Bellwoods to upgrade fire emergency system
Partnered with St. Clare's Multifaith Housing Society to secure future housing subsidies for clients	Deployment of smart phones to SSW's to improve delivery of care in community	Secured 50% funding from City of Toronto Homelessness Partnering Strategy – Small Capital Projects for replacement of end of life switchgear electrical system at Park House
Partner with Bridgepoint Health on Advance Care Planning in Community Setting	Executed on recommendations of 2015/16 Information Technology (IT) Audit and replaced six end of life on premise physical data servers with two powerful servers	Secured one-time funding from the LHIN to partner with CILT to provide MILE supports to persons on AO and Supportive Housing waitlists in TC LHIN
Selected as partner of choice by Canadian Red Cross for program transfer of Supportive Housing and AO	Accreditation preparation/ surveys and action plans were completed with improved positive responses over last year's results	Capital investment of \$500,000 received from Ministry of Health and Long Term Care to address capital replacement priorities for Park House
Secured partnership with Mahogany Management for Housing Hub expansion	Client satisfaction results for YTD remain very positive, outlined in our Quality Risk and HR Dashboard	Value for money review of all existing contractual arrangements, resulted in negotiation of better arrangements with existing /new providers

## Our Three Strategic Priorities

<p><b>Innovate and Collaborate to Meet the Growing Needs of Our Clients</b></p> <ul style="list-style-type: none"> <li>Engage our clients, family, and support networks to ensure our activities align to their needs.</li> <li>Develop supportive partnerships, collaborations and functional integrations that will enhance the services we offer to our clients.</li> <li>Find program and service solutions that will meet the changing needs of our complex client population.</li> </ul>	<p><b>Demonstrate Our Excellence in Assisted Living</b></p> <ul style="list-style-type: none"> <li>Continue to work with traditional partners and non-traditional partners to find supportive environments and housing which enhance wellness, quality of life, and equity across the system.</li> <li>Develop best practices, implement data driven decision making and pursue opportunities to participate in research, partnerships, and collaborations.</li> <li>Ensure that Bellwoods is aligned with system priorities including equity and social determinants of health needs.</li> </ul>	<p><b>Broaden Our Impact</b></p> <ul style="list-style-type: none"> <li>Look for opportunities to expand our client services through our successful enhanced assisted living program, hub and spoke model and client directed services to new client populations.</li> <li>Pursue opportunities to remove barriers for young people, adults and seniors with physical and other disabilities so they can actively participate in the workforce and society.</li> <li>Be available as subject matter experts to public and private sectors on accessibility, and how to serve complex client populations.</li> </ul>
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## Looking Ahead as We Move Forward

2017/18 fiscal year has already begun with incredible enthusiasm and excitement. Much of our attention will be turned to ensuring the successful implementation of AlayaCare and future partnerships that will increase our reach, enhance our services to our clients and create opportunities to share standards and best practices in the future. We will be actively preparing for Accreditation in 2018 and working towards improving client experience. The ability to benchmark our work against industry standards is also a goal in the coming year.

# OUR CLIENTS

[Based on data from a total of 324 clients served between Apr 1, 2016 – Mar 31, 2017]



**59%**  
Male  
**41%**  
Female



**0%**  
16-18 years  
**78%**  
19-54 years  
**22%**  
55+ years



**15%**  
Cerebral Palsy  
**16%**  
Spinal Cord Injury  
**21%**  
Stroke  
**48%**  
All Other Disabilities



**Our Typical Client**

Male over the age of 54 years. Stroke was the most common disabling condition and the majority of clients have been receiving services for more than one year and living in the TC LHIN.

## Bellwoods Service Delivery Outcomes 2016-17

**49% more**

clients served within the organization compared to the Multi-Sector Service Accountability Agreement (M-SAA) target

- Supportive Housing served 46% more clients than M-SAA target (111 clients)
- AO/MILE served 50% more clients than M-SAA target (210 clients)

**26,036**

resident days achieved in Supportive Housing

**67,486 hours**

of service delivered in AO/MILE

**102 clients served**

by Bellwoods' Mobile Independent Living Education (MILE) Program

## The Sources of New Clients Include:

[Based on data from 133 new clients served between Apr 1, 2016 – Mar 31, 2017]

- Rehab & Acute Care Hospital 62%
- Attendant Service Application Centre (ASAC) 38%\*\*

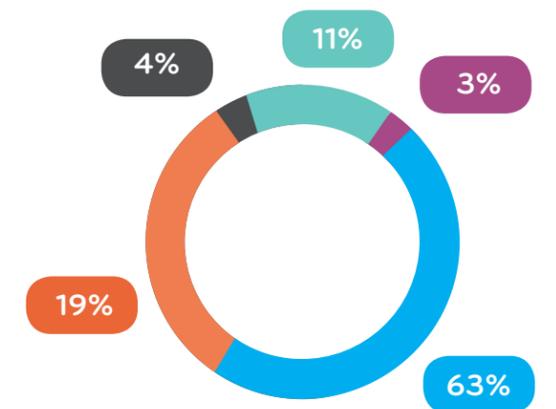
\*\*ASAC is the centralized point of access for individuals with physical disabilities applying for Attendant Services in Toronto and York Region. With a single application, applicants can apply through ASAC to a variety of projects and programs listed in the ASAC Directory including supportive housing, attendant outreach services and transitional and life skills programs.

## Service Provision to Client by LHIN



## Method for Assigning Priority Levels (MAPLe)\* scores on RAI (based on 185 available records)

\*The Method of Assigning Priority Levels (Maple) is an interRAI Outcome Measure used to categorize clients into 5 levels for adverse outcomes. It is a decision-support tool that may be used to inform choices related to allocation of home care resources and prioritization of clients needing community based or facility-facility services. Higher scores indicate a higher-priority clients. (University of Waterloo)



## Financial Outcomes

**\$145,516**

Spent for Capital Expenditures

**\$1.474M**

net assets retained in equity

Asset base of

**\$10.76M**

Compliance with all TC LHIN M-SAA performance targets





“ BEING IN A WHEELCHAIR WON'T STOP ME FROM LIVING LIFE. I KNOW THIS ISN'T THE END OF MY JOURNEY AND IT'S ONLY TEMPORARY. ”

**Joseph Cassar**  
Community Connect (CC) Program  
Client



## ADAPTING TO A CHANGING ENVIRONMENT

Joseph Cassar lived in Oshawa, Ontario for most his life and worked at General Motors for over 28 years before retiring in 2013. His post-work ambition was starting his own business in importing/exporting and spending time with family, he has adult daughters and two brothers.

In June 2014, Joseph sustained a spinal cord injury in a motor vehicle accident while visiting Toronto. He underwent a spinal stabilization surgery at St. Michael's Hospital, and spent seven months at St. Joseph's Hospital to recover from the surgery. Finally, when transferred to Bickle Centre, a complex continuing care centre at the University Health Network, until November 2016 for treatment of wound care pressure sore. The life Joseph had envisioned for his retirement had taken a very different path. With ongoing support from family, Joseph made great strides in his recovery. The interval resolution of his wound vastly healed, he made tremendous progress in regaining his

independence and remained highly motivated to accomplish his rehabilitation goals.

The next step of his journey brought Joseph to Lyndhurst Centre (Toronto Rehabilitation Institute) for a course of spinal cord rehabilitation this led to his current participation in Bellwoods' Community Connect (CC) Program.

Joseph's first introduction to Bellwoods was during his stay at Bickle. He was initially interested in Bellwoods' Supportive Housing; however, the Social Worker at Bickle had concerns regarding his ability to manage safely in an independent apartment at that time. By the time Joseph was receiving treatment at Lyndhurst, his Occupational Therapist noted that Joseph had improved immensely and was able to function independently. He was assessed for Bellwoods' CC Program in mid-December 2016 and, determining he was a good

candidate, he transitioned to Park House in January 2017.

### What does Independent Living mean to you?

Joseph believes "independent living" represents autonomy and the ability to continue attaining his personal goals. He mentions that, "with my chronic pain, it has helped me view life differently... with my disability I want to be able to live independently as much as possible in the community and to be able to pursue my goals." Family is a very important part of Joseph's life, he finds strength from his family, Bellwoods staff, and social programs and appreciates his right to independence and self-directed care. Joseph has overcome many challenges, but he is happy to state that he is focused on enjoying life and giving back to the community.

### How has Bellwoods impacted your life?

Joseph speaks positively about the opportunity to participate in Bellwoods' CC program and the independence that he has achieved in his time here. He shares, "Bellwoods has given me an opportunity to see what it is like to live on my own. To learn to adapt in a new environment. I love that I am on the main floor and get to interact with the individuals that are coming and going. I have met a lot of

people at Bellwoods – both staff and clients. The Bellwoods team is great and very helpful and accommodating. I can see the dedication in the staff and the organization." Through challenges and changes, Joseph believes that good things will happen. Ever since he arrived at Bellwoods, he's had a more positive outlook about life in general: "I get to do what I want on my own terms."

### What are your goals at Bellwoods?

Joseph's personal targets before leaving the CC program are completing his daily living activities on his own and become self-sufficient. These goals include: laundry, standing in the shower and bathing independently, getting dressed and improving his self-confidence.

### What are you most passionate about?

Joseph's perspective has altered since being in a wheelchair, "once I get better, I would like to put my time towards volunteering – by helping out the community, providing spiritual assistance and being active with social engagements." Joseph had also shared that one of his passions is traveling around the world. Meeting and interacting with different people and experiencing different cultures. Despite his accident, Joseph still has a thirst for travel.

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
**BELLWOODS CENTRES FOR COMMUNITY LIVING INC.**

The accompanying summarized financial statements, which comprise the summarized balance sheet as at March 31, 2017 and the summarized statement of operations and changes in unrestricted net assets for the year then ended, and the related notes are derived from the audited financial statements of **Bellwoods Centres for Community Living Inc.** for the year ended March 31, 2017. We expressed an unmodified audit opinion on those financial statements in our auditors' report dated May 29, 2017.

The summarized financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summarized financial statements, therefore, is not a substitute for reading the audited financial statements of **Bellwoods Centres for Community Living Inc.**

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of the summarized financial statements on the basis described in note 1.

## AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the summarized financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, **Engagements to Report on Summary Financial Statements.**

## OPINION

In our opinion, the summarized financial statements derived from the audited financial statements of **Bellwoods Centres for Community Living Inc.** as at March 31, 2017, and for the year then ended are consistent, in all material respects, with the audited financial statements, on the basis described in note 1.



Chartered Professional Accountants  
Licensed Public Accountants

Toronto, Canada,  
May 29, 2017

## SUMMARIZED BALANCE SHEET

AS AT MARCH 31

	2017 (\$)	2016 (\$)
<b>ASSETS</b>		
Current assets	3,978,995	3,730,550
Capital assets	5,786,970	6,189,473
Deposits and other assets	994,927	1,033,496
	<b>10,760,892</b>	10,953,519
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities	1,503,634	1,864,013
Mortgages payable - long-term portion	1,743,570	1,856,103
Loan payable - City of Toronto - long-term portion	340,350	368,375
Deferred contributions for capital asset replacement reserve	1,613,981	1,129,910
Deferred capital contributions [note 3]	3,203,129	3,353,407
Deferred rental contributions [note 3]	882,200	935,168
<b>Total liabilities</b>	<b>9,286,864</b>	9,506,976
<b>Net assets</b>		
Jean Lauder Memorial Fund	162,050	162,050
Unrestricted	1,311,978	1,284,493
<b>Total net assets</b>	<b>1,474,028</b>	1,446,543
	<b>10,760,892</b>	10,953,519

## SUMMARIZED STATEMENT OF OPERATIONS AND CHANGES IN UNRESTRICTED NET ASSETS

FOR THE YEAR ENDED MARCH 31

	2017 (\$)	2016 (\$)
<b>REVENUE</b>		
Ontario Ministry of Health and Long-Term Care and Toronto Central Local Health Local Network	8,083,098	8,083,115
City of Toronto	263,161	366,906
Rental income from tenants	321,385	304,718
Investment and other income	334,620	195,702
	<b>9,002,264</b>	8,950,441
<b>EXPENSES</b>		
Salaries and benefits	7,020,133	7,112,518
Other	1,702,421	1,598,099
	<b>8,722,554</b>	8,710,617
<b>Excess of revenue over expenses for the year before amortization</b>	<b>279,710</b>	239,824
<b>Amortization of deferred capital contributions and capital assets, net</b>	<b>(252,225)</b>	(250,573)
<b>Excess (deficiency) of revenues over expenses for the year</b>	<b>27,485</b>	(10,749)
Unrestricted net assets, beginning of year	1,284,493	1,295,242
<b>Unrestricted net assets, end of year</b>	<b>1,311,978</b>	1,284,493

See accompanying notes on page 18

# NOTES TO SUMMARIZED FINANCIAL STATEMENTS

## MARCH 31, 2017

### 1. SUMMARIZED FINANCIAL STATEMENTS

The summarized financial statements are derived from the complete audited financial statements, prepared in accordance with Canadian accounting standards for not-for-profit organizations as at March 31, 2017 and for the year then ended.

The preparation of these summarized financial statements requires management to determine the information that needs to be reflected in the summarized financial statements so that they are consistent in all material respects with, or represent a summary of, the audited financial statements.

These summarized financial statements have been prepared by management using the following criteria:

[a] the information in the summarized financial statements is in agreement with the related information in the complete audited financial statements; and

[b] that, in all material respects, the summarized financial statements contain the information necessary to avoid distorting or obscuring matters disclosed in the related complete audited financial statements, including the notes thereto.

Management determined that the statements of changes in internally restricted net assets and cash flows do not provide additional useful information and, as such, has not included them as part of the summarized financial statements.

The complete audited financial statements of the Bellwoods Centres for Community Living Inc. [the "Organization"] are available upon request by contacting the Organization.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following summary of significant accounting policies is set forth to facilitate the understanding of the summarized financial statements:

#### Revenue recognition

The Organization follows the deferral method of accounting for contributions, which include grants, bequests and other donations. Grants and bequests are recorded in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received, since pledges are not legally enforceable claims. Unrestricted contributions are recognized as revenue when initially recorded in the accounts. Externally restricted contributions are deferred when initially recorded in the accounts and recognized as revenue in the year in which the related expenses are recognized.

Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

Rental income from tenants is recognized as earned when rental services are provided.

Investment income is recognized in the statement of operations when earned, other than income earned on the capital asset replacement reserve which is added to the reserve balance.

#### Capital assets

Purchased capital assets are recorded at acquisition cost less accumulated amortization. Capital assets are amortized on a straight-line basis over the following periods:

#### Tangible

Buildings	20 years
Building improvements	18 years
Furniture and equipment	5 years
Computer equipment	3 years
Leasehold improvements	Term of lease

#### Financial instruments

Long-term debt, which comprises mortgages payable and loan payable – City of Toronto, are initially measured at fair value, net of transaction costs, and are subsequently measured at amortized cost. Transaction costs are amortized using the straight-line method.

Financial instruments, including accounts receivable, fixed income investments, accounts payable and long-term debt, are initially recorded at their fair value and are subsequently measured at cost, net of any provisions for impairment.

### 3. DEFERRED RENTAL CONTRIBUTIONS

Included in deferred capital contributions is a forgivable loan from Canada Mortgage and Housing Corporation ["CMHC"], which is part of the funding provided by the three levels of government for the new supportive housing project [1082 Dundas Street West] at the south end of the Shaw Street property. This loan was granted by CMHC on behalf of the Ontario Ministry of Municipal Affairs and Housing.

The loan is repayable on May 1, 2034. According to the agreement, the loan is forgivable if the Organization is in compliance with the conditions set. As at March 31, 2017, management believes the Organization is in compliance with the conditions set. Since the Organization expects to remain in compliance with the conditions required for the loan to be forgiven, this loan has not been recorded as loans payable.

Interest is to be charged at the higher of [i] current prime rate for a commercial first mortgage having a five-year term, plus 2% or [ii] the interest rate applicable to the first mortgage registered against the title to the property, plus 2%; however, this interest will also be forgiven as long as the conditions are met. As at March 31, 2017, management believes the Organization is in compliance with the conditions set and, accordingly, no interest has been accrued.

Deferred rental contributions represent funds received from the Toronto Central Community Care Access Centre for the buy-down of the rental charges at the Deauville Place Apartments and 180 Sudbury Project II. The purpose of these units is to provide affordable rental housing to alternate level of care patients. For the Deauville Place Apartments, the monthly rental charges were bought down for a period of 20 years commencing April 1, 2012. For the 180 Sudbury Project II, the monthly rental charges were bought down for a period of 20 years, commencing in fiscal 2013.

## YOU CAN CHOOSE TO SUPPORT INDEPENDENT LIVING TOO

To make a charitable donation, you can:

- Make a secure charitable donation online through Canada helps: <https://www.canadahelps.org/dn/3900>
- Contact a Bellwoods admin at: (416) 696-9663 ext. 206  
E-mail a Bellwoods admin at:  
• [admin@bellwoodscentres.org](mailto:admin@bellwoodscentres.org)

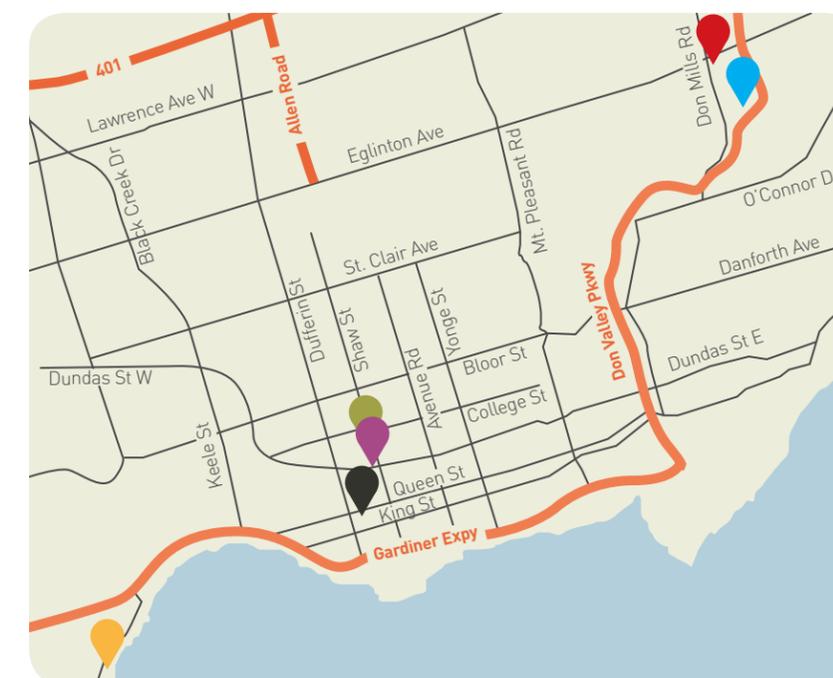
All donations are welcome and appreciated. Your gift will benefit those whom Bellwoods works with to improve their quality of life.

Thank you!

# DONATE THE GIFT OF INDEPENDENT LIVING



## OUR LOCATIONS



**Head Office & Outreach Services:**  
789 Don Mills Rd, Suite 701  
Toronto, ON M3C 1T5

**Dundas Project & MILE Program:**  
1082 Dundas St. W  
Toronto, ON M6J 1X1

**Park House & Community Connect Program:**  
300 Shaw St  
Toronto, ON M6J 2X2

**Mimico Apartment Project:**  
1 Summerhill Rd, Suite 307  
Toronto, ON M8V 1R9

**Deauville Place:**  
5 Deauville lane  
Toronto, ON M3C 0J8

**Sudbury Project:**  
180 Sudbury St  
Toronto, ON M6J 0A8



For more information on our services, programs and housing you can go to [www.bellwoodscentres.org](http://www.bellwoodscentres.org)

You can also contact us at [admin@bellwoodscentres.org](mailto:admin@bellwoodscentres.org)

**Head Office, Outreach Services  
and Housing Hubs**

789 Don Mills Road, Suite 701  
Toronto, Ontario M3C 1T5  
T: (416) 696-9663 F: (416) 696-9481

**Bellwoods Dundas Project  
and MILE Program**

1082 Dundas Street West  
Toronto, Ontario M6J 1X1  
T: (416) 534-1354 F: (416) 534-6578

**Bellwoods Park House, Community  
Connect Program and MILE Program**

300 Shaw Street  
Toronto, Ontario M6J 2X2  
T: (416) 530-1448 F: (416) 536-8189

**Bellwoods Mimico Apartment  
Project**

1 Summerhill Road, Suite 307  
Etobicoke, Ontario M8V 1R9  
T: (416) 251-4939 F: (416) 251-7253



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