

Eva's Initiatives for Homeless Youth

For the year ended September 30, 2019





RSM Canada LLP

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March 31, 2020

Ms. Shirley Suurdt
Eva's Initiatives for Homeless Youth
401 Richmond Street West
Suite 245
Toronto, ON M5V 3A8

Dear Shirley:

We are pleased to enclose herewith the following documents for **Eva's Initiatives for Homeless Youth** for the year ended **September 30, 2019**:

1. Audited financial statements;
2. one copy of the Registered Charity Information Return to be retained for your records. Please note that the return has been mailed to Canada Revenue Agency on your behalf; and
3. a copy of the adjusting journal entries and trial balance.

Should you have any questions regarding the above, please do not hesitate to contact us.

Yours truly,

RSM Canada LLP

per: Deborah Andrews
Senior Manager

DAA/rw

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Eva's Initiatives for Homeless Youth

Financial Statements

For the Year Ended September 30, 2019

INDEPENDENT AUDITOR'S REPORT

To the Members and Board of Directors of Eva's Initiatives for Homeless Youth

Qualified Opinion

We have audited the financial statements of Eva's Initiatives for Homeless Youth, (the Organization), which comprise the statement of financial position as at September 30, 2019 and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at September 30, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Eva's Initiatives for Homeless Youth derives revenue from fundraising events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of Eva's Initiatives for Homeless Youth and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenue over expenses and cash flows from operations for the year ended September 30, 2019, current assets as at September 30, 2019 and net assets as at September 30, 2019 and October 1, 2018.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants
March 25, 2020
Toronto, Ontario

Eva's Initiatives for Homeless Youth
Statement of Financial Position
As at September 30, 2019

	2019	2018
Assets		
Current		
Cash (Note 3)	\$ 1,343,051	\$ 1,341,382
Short-term investments (Note 3)	1,709,000	1,400,000
Accounts receivable	472,486	271,972
Prepaid expenses	470,354	120,188
	3,994,891	3,133,542
Property and equipment (Note 4)	10,612,131	11,167,840
	\$ 14,607,022	\$ 14,301,382


Liabilities

Current		
Accounts payable and accrued liabilities	\$ 485,378	\$ 435,160
Deferred grants (Note 6)	1,967,495	1,285,443
	2,452,873	1,720,603
Deferred capital contributions (Note 7)	10,348,309	10,852,436
	12,801,182	12,573,039

Net Assets

Operating Fund	842,018	712,939
Invested in Property and Equipment	263,822	315,404
Board Designated Reserve (Note 8)	700,000	700,000
	1,805,840	1,728,343
	\$ 14,607,022	\$ 14,301,382

Commitments (Note 9)
Subsequent Event (Note 12)

Approved by the Board 
 Director


 Director

Eva's Initiatives for Homeless Youth
Statement of Operations
Year Ended September 30, 2019

	2019	2018
Revenue		
Donations, fundraising and grants (page 12)	\$ 7,169,069	\$ 5,191,574
Toronto Community Services funding (page 13)	3,052,177	3,014,606
Eva's Print Shop sales	283,941	270,601
Investment income	53,479	21,374
Other revenue	38,395	152,201
	10,597,061	8,650,356
Expenses		
Youth programs	3,982,390	2,789,261
Inter-dependent Living	841,266	-
Shelter services	2,588,437	2,612,758
Administration	1,097,616	1,000,927
Building and property	884,028	651,255
Fundraising and volunteer services	1,096,924	1,066,913
	10,490,661	8,121,114
Excess of revenues over expenses before the following	106,400	529,242
Amortization of property and equipment	(624,137)	(612,827)
Amortization of deferred capital contribution	595,234	581,755
Excess of revenues over expenses, for the year	\$ 77,497	\$ 498,170

Eva's Initiatives for Homeless Youth

Statement of Changes in Net Assets

Year Ended September 30, 2019

	Operating Fund	Invested in Property and Equipment	Board Designated Reserve	2019	2018
Balance - at beginning of year	\$ 712,939	\$ 315,404	\$ 700,000	\$ 1,728,343	\$ 1,230,173
Excess of revenues over expenses	106,400	(28,903)	-	77,497	498,170
Purchase of property and equipment	(68,428)	68,428	-	-	-
Capital contributions received	91,107	(91,107)	-	-	-
Balance - at end of year	\$ 842,018	\$ 263,822	\$ 700,000	\$ 1,805,840	\$ 1,728,343

Eva's Initiatives for Homeless Youth**Statement of Cash Flows****Year Ended September 30, 2019**

	2019	2018
Cash provided by (used in)		
Operations		
Excess of revenues over expenses	\$ 77,497	\$ 498,170
Items not affecting cash		
Amortization of property and equipment	624,137	612,827
Amortization of deferred capital contributions	(595,234)	(581,755)
	106,400	529,242
Net changes in non-cash working capital		
Increase in accounts receivable	(200,514)	(79,474)
Increase in prepaid expenses	(350,166)	(19,011)
Increase (decrease) in accounts payable and accrued liabilities	50,218	(44,456)
Decrease in construction and holdback payable	-	(79,889)
Increase in deferred grants	682,052	701,453
	181,590	478,623
Investing		
Capital contributions received	91,107	181,250
Purchase of property and equipment	(68,428)	(6,450)
Purchase of short-term investments	(309,000)	(1,400,000)
Redemption of short-term investments	-	152,604
	(286,321)	(1,072,596)
Change in cash	1,669	(64,731)
Cash, beginning of year	1,341,382	1,406,113
Cash, end of year	\$ 1,343,051	\$ 1,341,382

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2019

1. NATURE OF OPERATIONS

Eva's Initiatives for Homeless Youth ("Eva's") is a not-for-profit organization incorporated under the laws of the Province of Ontario on November 30, 1989 as a corporation without share capital. Eva's provides shelter, transitional housing, and programming to help young people, who are aged 16-24 and experiencing homelessness, reach their full potential to lead productive, self-sufficient, healthy and inter-dependent lives.

Eva's operates two emergency shelters for homeless youth, as well as transitional housing sites, and a youth training and employment readiness centre. Eva's also develops and implements a range of innovative programs and services, such as our Life Skills and Reconnect programs, that are aimed at preventing and ending youth homelessness.

Our first facility, Eva's Place, opened in 1994. In total Eva's manages the following sites across the City of Toronto.

- Eva's Phoenix: Townhouse-style transitional housing for 50 youth, providing education support and employment training.
- Eva's Place: a 40-bed emergency shelter and home to the Family Reconnect Program.
- Eva's Satellite: a 33-bed emergency shelter that also specializes in harm reduction
- Eva's Scattered Sites: Also known as YOUth Belong. An inter-dependent living program for Black youth experiencing homelessness or precarious living.

Eva's is generally exempt from income taxes as a registered charitable organization under the Income Tax Act (Canada).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Financial Assets and Liabilities

Eva's initially measures its financial assets and financial liabilities at fair value. Eva's subsequently measures all its financial assets and financial liabilities at amortized cost.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets and financial liabilities measured at amortized cost include cash, short-term investments, accounts receivable, accounts payable and accrued liabilities and loan payable.

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Designated Funds

Operating Fund

The operating fund represents the unrestricted net assets of Eva's.

Invested in Property and Equipment

Net assets invested in property and equipment represents the net book value of property and equipment less any deferred capital contributions.

Board Designated Reserve

The Board Designated Reserve represents the amounts internally restricted by the board of directors to maintain an adequate level of unrestricted net assets to support the organization's day-to-day operations in the event of unforeseen shortfalls.

Short-Term Investments

Short term investments are comprised of guaranteed investment certificates and are recorded at amortized cost.

Property and Equipment

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided over their estimated useful lives. The annual amortization rates and methods are as follow:

Building	-	4% declining balance
Furniture and equipment	-	20% declining balance
Vehicles	-	30% declining balance
Leasehold improvements	-	Over the term of the lease

The above rates are reviewed annually to ensure they are appropriate. Any changes are adjusted for on a prospective basis.

Property and equipment are reviewed for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is measured as the amount by which the carrying value of the property and equipment exceeds its fair value.

Deferred Capital Contributions

Externally restricted contributions for the purchase of capital assets that will be amortized are deferred and amortized over the life of the related capital assets on the same basis of amortization as the related capital asset. Externally restricted contributions that have not been expended are recorded as part of deferral capital contributions on the statement of financial position.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Revenue Recognition

Contributions

Eva's follows the deferral method of accounting for contributions which include donations, government grants and other contributions. Externally restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Grants approved, but not received, at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donated Goods and Services

Donated goods are not recorded in the accounts, except when they are used in the normal course of business and when a fair value for such goods can be readily determined.

Volunteers contribute significant amounts of time to assist Eva's in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Toronto Community Services Funding

Toronto Community Services Funding is recognized as revenue as the related shelter services are provided using the City of Toronto rates in effect at that time.

Eva's Print Shop Sales

Eva's Print Shop sales are recognized as revenue when the goods are shipped and the customer takes ownership and assumes risk of loss, collection of the relevant receivable is probable and sale price is fixed and determinable.

Investment and Other Income

Investment and other income are recorded in the accounts as earned.

Allocation of Expenses

Eva's serves homeless and at-risk youth and engages in providing youth program shelter services and fundraising and volunteer programs. The cost of programs includes direct salaries and benefits and other expenses that are directly related to providing the program services.

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Use of Estimates (Cont'd)

Key areas of estimation where management has made difficult, complex or subjective judgment often as a result of matters that are uncertain, include, among others, the allocation of expenses to programs, provisions for doubtful accounts receivable, and useful lives for amortization of property and equipment. Actual results could differ from these and other estimates, the impact of which would be recorded in future years.

3. CASH AND SHORT-TERM INVESTMENTS

The cash balance consists of cash for operations and programs as well as restricted cash for the Eva's Phoenix site construction of \$312,307 (2018 - \$291,400).

The short-term investments consist of guaranteed investment certificates that bear interest ranging from 1.72% to 3.45% per annum (2018 - 1.20% to 2.10% per annum) and mature on various dates from October 11, 2019 to February 13, 2024. The certificates from October 11, 2019, January 2, 2020, and February 24, 2020 matured and were reinvested into further guaranteed investment certificates.

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	Net 2019	Net 2018
Building	\$ 1,769,746	\$ 1,137,709	\$ 632,037	\$ 659,517
Furniture and equipment	195,779	195,420	359	449
Vehicles	87,888	28,586	59,302	4,445
Leasehold improvements	11,668,919	1,748,486	9,920,433	10,503,429
	\$ 13,722,332	\$ 3,110,201	\$ 10,612,131	\$ 11,167,840

5. CREDIT FACILITY

Eva's has a credit facility with Scotia Bank of Canada to a maximum of \$150,000 which bears interest at the bank's prime lending rate plus 1.50% per annum. A general security agreement covering all assets of Eva's has been pledged as security. There were no advances against the facility as at September 30, 2019 (\$Nil as at September 30, 2018).

Interest expenses incurred during the year were \$Nil (2018 - \$Nil).

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2019

6. DEFERRED GRANTS AND OTHER RESTRICTED FUNDS

	2019	2018
Deferred grants, beginning of year	\$ 1,285,443	\$ 583,990
Other externally restricted funds received	5,658,195	3,812,782
Amount recognized as revenue during the year	(4,976,143)	(3,111,329)
Deferred grants, end of year	\$ 1,967,495	\$ 1,285,443

	2019	2018
Family Reconnect	\$ 607,214	\$ 440,493
Inter-dependent Living	553,228	-
You Got This Program	263,389	109,849
Harm Reduction	126,065	85,246
Special Event Revenue In Advance	80,824	40,447
Youth Succeeding in Employment	47,532	121,126
Recreation	40,878	29,707
Education Program	33,862	59,289
Toronto Urban Health Fund	31,039	20,944
Construction Property Maintenance	17,765	165,913
Housing Support Program	17,045	21,899
Other	148,654	190,530
	\$ 1,967,495	\$ 1,285,443

7. DEFERRED CAPITAL CONTRIBUTIONS

Capital contributions represent contributions received for the renovation and relocation of Eva's Phoenix. The deferred capital contributions consist of contributions received that have either not yet been expended or have been expended for the renovation of the building but not yet amortized. The changes in deferred capital contributions are as follows:

	2019	2018
Balance, beginning of year	\$ 10,852,436	\$ 11,252,941
Capital contributions for the year	91,107	181,250
Amounts recognized in revenue for the year	(595,234)	(581,755)
Balance, end of year	\$ 10,348,309	\$ 10,852,436

8. BOARD DESIGNATED RESERVE

During the year ended September 30, 2018, the board of directors approved transfers totaling \$700,000 from the Operating Fund to the Board Designated Reserve.

Eva's Initiatives for Homeless Youth

Notes to Financial Statements

September 30, 2019

9. COMMITMENTS

Land at the Eva's Place location is leased from the City of Toronto. The renewal option for 15 years ending November 25, 2031 at a rate of \$1 per year has been exercised. Lease payments to November 2031 have been prepaid in full.

Land and building at the Eva's Phoenix location at 60 Brant Street are leased from the City of Toronto under the initial term of 20 years ending August 29, 2036 at a rate of \$1 per year for the basic rent plus operating costs with 4 renewal options for additional 5 years each ending August 29, 2056. The basic rent payments to August 29, 2036 have been prepaid in full.

The building at the Satellite location at 25 Canterbury Place is leased from the City of Toronto. The renewal option for 5 years ending November 20, 2019 at a rate of \$2 per year has been exercised. Lease payments to November 2019 have been prepaid in full. A 5-year lease extension agreement is currently being negotiated with the City. There is no reason to believe that the extension agreement will not be extended.

A commercial lease is in place for the Inter-dependent Living location. The lease term is for 22 month ending March 2021 at a rate of \$311,400 per year for the basic rent, plus TMI costs. The lease contains 2 renewal options, each for an additional 2 years. Base rent payments for this fiscal year have been paid in full.

Eva's has entered into an agreement to lease administrative office space which expires on November 30, 2020 and to lease equipment under operating leases which expire from May 2024 to February 2028. Minimum rental payments under the leases are as follows:

	Premises	Equipment	Total
2020	\$ 360,619	\$ 67,154	\$ 427,773
2021	163,969	67,154	231,123
2022	-	67,154	67,154
2023	-	67,154	67,154
2024	-	26,966	26,966
Thereafter	-	2,387	2,387
	\$ 524,588	\$ 297,969	\$ 822,557

In addition, Eva's is committed to pay its proportionate share of taxes, utilities and operating costs of the premises which amounted to approximately \$11,202 (2018 - \$19,213).

10. FINANCIAL INSTRUMENTS AND RISK EXPOSURE

Eva's is exposed to various risks through its financial instruments. The following analysis provides a measure of the Eva's risk exposure at September 30, 2019.

10. FINANCIAL INSTRUMENTS AND RISK EXPOSURE (Cont'd)

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Eva's main credit risks relate to accounts receivable. Eva's mitigates credit risk by performing credit checks and imposing credit limits. Management includes provision for doubtful accounts receivable in these financial statements when collection is in doubt. Management determined there is no provision required as at September 30, 2019.

11. ADMINISTRATION AND FUNDRAISING AND VOLUNTEERING SERVICES

Eva's administration and fundraising and volunteering services as a percentage of total expenses are as follows:

	2019	2018
Administration	10.5 %	12.3 %
Fundraising and volunteer services	10.5 %	13.1 %

During the year, Eva's incurred \$6,490,994 (2018 - \$5,590,109) of salary and benefits. The table below sets out how salary and benefits have been allocated by function. The allocation is based on management's estimate of labour time spent by function.

	2019	2018
Youth programs	\$ 2,084,268	\$ 1,672,527
Inter-dependent Living	311,532	-
Shelter services	2,593,416	2,546,752
Administration	796,472	660,191
Building and property	155,652	75,792
Fundraising and volunteer services	549,654	634,847
	\$ 6,490,994	\$ 5,590,109

12. SUBSEQUENT EVENT

The COVID-19 pandemic is currently impacting many organizations, as all levels of government are advising individuals to self-isolate or to practice social-distancing. Currently the pandemic's impact is changing daily. It is not known how long or to what extent the pandemic will impact Eva's operations. Eva's has been designated by the province of Ontario as essential and continues to provide its services.

Eva's Initiatives for Homeless Youth
Schedule of Donations, Fundraising and Grant Revenues
Year Ended September 30, 2019

	2019	2018
Revenues		
Donations, fundraising and grants	\$ 2,583,174	\$ 2,590,621
Inter-dependent Living	841,266	-
Youth Succeeding in Employment	722,848	531,641
Housing Supports	526,278	433,859
Family Reconnect	510,520	244,045
Construction and Property Maintenance	346,084	182,050
Harm Reduction	306,461	300,530
Life Skills	259,832	-
Eva's Print Shop	200,273	196,148
Health & Wellness	185,861	218,774
CMHC	184,333	-
Education	158,176	106,027
Innovation Lab & Other Restricted Grants	116,491	111,650
TUHF (formerly AIDS Prevention and Drug Prevention)	85,790	69,378
Non-Bed Services - Satellite	55,707	55,707
Community Outreach	48,986	51,361
Building Up Program	-	38,000
SERVE Program	-	30,084
Crisis Bed - Satellite	36,989	26,587
Phoenix Art Program	-	5,112
	\$ 7,169,069	\$ 5,191,574

Eva's Initiatives for Homeless Youth
Schedule of Shelter Operations and Housing Help Funding
Year Ended September 30, 2019

	Phoenix	Place	2019 Satellite	Total	2018 Total
Expenses					
Salaries and benefits	\$ 1,015,870	\$ 904,012	\$ 1,094,385	\$ 3,014,267	\$ 2,959,238
Shelter services	153,231	190,765	214,566	558,562	544,685
Building and property	250,261	289,408	201,245	740,914	575,462
Amortization	22,499	27,480	-	49,979	27,592
Fundraising and administration	378,404	369,026	402,620	1,150,050	1,162,962
	1,820,265	1,780,691	1,912,816	5,513,772	5,269,939
Revenue					
Toronto Community Services funding	1,079,965	842,725	1,129,487	3,052,177	3,014,606
Housing Help (City of Toronto) grant	98,997	98,997	98,997	296,991	279,036
Other government funding	-	-	-	-	55,707
	1,178,962	941,722	1,228,484	3,349,168	3,349,349
Excess of expenses over revenues, supported by fund-raising and other revenues	\$ 641,303	\$ 838,969	\$ 684,332	\$ 2,164,604	\$ 1,920,590

The City of Toronto provides financial support to Eva's on the basis of an approved operating budget for the year for shelter operations and housing help. The City of Toronto requires funded agencies to submit an annual statement of shelter operations, including funding and expenditures, as well as Housing Help funding provided by the City of Toronto, on a site by site basis. This schedule reflects the funding provided by the City of Toronto, and the expenditures related to the shelter operations and housing help funding only, and are included in the Statement of Operations.