

**Governance & Audit Committee
AGENDA**

Thursday, September 19, 2024 @ 5:30pm

Item	Description	MRP
1.0	Call to Order and Introductions	Lyne St-Pierre-Ellis
2.0	Approval of the Agenda	Lyne St-Pierre-Ellis
3.0	Declaration of Conflict of Interest	Lyne St-Pierre-Ellis
4.0	Approval of Previous Minutes: June 10, 2024*	Lyne St-Pierre-Ellis
5.0	Business Arising from the Minutes	
6.0	Standing Reports	
	6.1 Report from the President & CEO*	Geri Geldart
7.0	New Business	
	7.1 Annual Work Plan 2024 – 2025*	Geri Geldart
	7.2 Terms of Reference Review*	Geri Geldart
	7.3 Policy Review Overview - Board President & CEO*	Geri Geldart
	7.4 Board Members Terms & Reappointments*	Geri Geldart
	7.5 Board Members Orientation & Training	Geri Geldart
	7.6 YCF Donor Recognition Policy*	Geri Geldart
8.0	Next Meeting: Thursday, November 7, 2024 @ 5:30pm	

**Denotes attachment*

Proposed Motions

1. That the minutes of June 10, 2024, be approved.

Minutes of meeting of the Governance & Audit Committee Monday, June 10, 2024 at 5:00pm

Present: Deborah Wybou, Lyne St-Pierre-Ellis, Tracey Burkhardt (virtual), Wayne Snowdon, Marjorie Belzile, Andrea Seymour(virtual), Donna Curtis Maillet (virtual), Geri Geldart (ex-officio), Pierre LeBlanc

Guests: Andrew Logan(virtual), Meghan Porter (virtual)

1. Call to order & Introductions

Ms. Wybou (Chair) called the meeting to order at 5:02pm and introduced guests from Teed Saunders Doyle.

2. Declarations of Conflict of Interest

Ms. Wybou asked members to review the agenda and self-identify if there was the potential for a conflict of interest. No conflicts were identified.

3. Approval of Agenda

*It was moved by Marjorie Belzile and seconded by Lyne St-Pierre-Ellis that the agenda be approved.
- Motion carried*

4. Approval of Previous Minutes: April 25, 2024

*It was moved by Lyne St-Pierre-Ellis and seconded by Andrea Seymour that the minutes of April 25, 2024 be approved.
- Motion carried*

5. Business Arising from the Minutes

None

6. New Business

6.1 Draft Audited Financial Statements

Andrew Logan, from Teed Saunders Doyle, provided an overview of the audited financial statements which were circulated with the agenda package. Highlights included:

6.1.1 York Care Centre Inc.

- There were no issues or errors found during the audit. Mr. Logan commended Heather Harris Jones and the accounting team for their excellent high quality accounting systems. There were no adjustments required and fiscally a good year.
- Capital assets (land, furniture, fixtures) were increased by almost \$10 million. Assets now have a longer future value using the adjusted depreciation over useful life method. Inventory was overstated by \$50,000 in the previous year. The per diem rate was calculated to be \$288 per day per resident. By 2030, most of the current debt will be cleared.
- Bad debt figures have increased, with several files being referred to collections. Previously there

was no process for these files, one has now been implemented.

6.1.2 York Development Inc.

- This was a clean audit with no issues or errors.
- An internal transfer from York Care Centre to York Development Inc. for \$125,442 representing grant for Nursing Home Without Walls.
- Excess revenue increased by less than \$3,000 over 2023. Loans have been paid down by \$55,600. Housing value is being depreciated at the rate of loan payments, not by actual property value.

6.1.3 Centre for Innovation and Research in Aging Inc.

- The financial statement audit was completed and found to be free from material misstatements.
- Due to this division being project driven, company figures have dropped year over year. Currently there is a surplus of \$16,785.

Motion:

It was moved by Marjorie Belzile and seconded by Wayne Snowdon that the audited financial statements for York Care Centre Inc., York Development Inc., and CIRA be recommended do the Board of Directors for approval.

- Motion carried

6.2 Draft Unaudited Financial Statements

Ms. Heather Harris-Jones provided an overview of the unaudited financial statements for York County Properties which was circulated with the agenda package.

6.2.1 York County Properties

The end of year reflected a net income of \$0. There was discussion on folding York County Properties into York Care Centre Inc. Further discussion is required.

Motion:

It was moved by Tracey Burkhardt and seconded by Donna Curtis Maillet that the unaudited financial statements for York County Properties be recommended to the Board of Directors for approval.

- Motion carried

6.3 Appointment of Auditors 2024/2025

Motion:

It was moved by Andrea Seymour and seconded by Marjorie Belzile that Teed Saunders Doyle be recommended to the Board of Directors as the auditors for the 2024/2025 financial audit.

- Motion carried

7. Next Meeting

The next meeting will be Thursday, September 19, 2024 @ 5:30pm.

8. Adjournment.

The meeting was adjourned at 6:21 on a motion by Mr. Snowdon.

Deborah Wybou, Chair

Jennifer Vos, Recorder



CEO Report to the Governance & Audit Committee

For the period: April 1 – June 30, 2024

Quarter 1 Activity

The purpose of this report is to apprise the Board's Governance and Audit Committee of key activities within each quarter of the fiscal year, including an up date on key performance indicators and the strategic Partnerships pillar. Accordingly, the Committee receives four reports per year with content from the following senior leaders.

Senior Leader

Geri Geldart, President and CEO

Key Areas of Reporting

Governance, Policy, Board Recruitment,
Community Engagement, Audit, Social Media

1. Governance

- We concluded our 2023/24 board year with a successful end of year meeting and annual meeting of members.
- We have welcomed two new board members this quarter. A board orientation session was held in July.

2. Operating Plan Progress Report

- a. See attached.

Pillar 4: Partnerships – Strategic Alliances, Public Relations, Communications

To maintain and improve the services being provided both within the YCC facilities and within our catchment area, it is imperative that strong partnerships be established with out residents, staff, volunteers, health professionals, families, government and non-government agencies, and the community as a whole. Our partnership with the York Care Foundation is essential not only to increase the visibility of YCC but also to ensure that the Foundation can assist with financial and operational requirements.

Key Results

- A. Increase volume and effectiveness of partnerships.
- B. Increase in number of volunteers, volunteer hours and programs.
- C. Residents, clients and families needs and preferences are met through partnerships.
- D. Improve communication with all stakeholders and partners.
- E. Increase marketing initiatives that promote YCCs profile in the community.

Strategic Goal	Operational Goal	Measure of Performance	Responsibility / Progress
To increase awareness and understanding of goals, objectives and proposed actions with YCC (Staff, Families, Volunteers and Partners).	Develop a monitoring framework for the board to assess achievement of their stated “Ends”.	<ul style="list-style-type: none"> • Monitoring framework to be presented by Sept 2024 	<ul style="list-style-type: none"> • Not started <p>Resp - Geri Geldart</p>
	Develop and implement a social media content plan to support programs/services.	<ul style="list-style-type: none"> • Plan to be developed by September 2024 	<ul style="list-style-type: none"> • In-progress <p>Resp - Geri Geldart and Tara Thibault</p>
	Refresh the YCC video displays (donor boards, etc.)	<ul style="list-style-type: none"> • Refreshed displays by Oct 2024. 	<ul style="list-style-type: none"> • In-progress <p>Resp - Tara Thibault</p>
	Complete a refresh of the York Care Centre website	<ul style="list-style-type: none"> • Refresh completed by March 2025. 	<ul style="list-style-type: none"> • In-progress <p>Resp - Geri Geldart and Tara Thibault</p>
	Support the Board in the development of the 2025 – 2030 Strategic Plan	<ul style="list-style-type: none"> • Strategic Plan complete by March 2025 in preparation for June 2025 Annual Meeting. 	<ul style="list-style-type: none"> • Not started <p>Resp - Geri Geldart</p>
To increase YCCs leadership position in the community by improving the level and the volume of effective partnerships.	Establish a fund development plan for York Care Foundation	Plan to be developed and approved by December 2024	<ul style="list-style-type: none"> • Not started <p>Resp - Geri Geldart</p>
	Increase the number of volunteer hours over the course of the year.	<ul style="list-style-type: none"> • Determine baseline number of hours for on unit/spiritual volunteers by Dec 2024. • By March 2025, increase the number of volunteer hours by 10%. 	<ul style="list-style-type: none"> • Not started <p>Resp - Jamie Roy</p>



Governance & Audit Committee - Annual Work Plan 2024-25

Introduction

The purpose of this document is to provide committee members with background and context information to support their plans for the upcoming board year. Each standing committee of the board is asked to establish a proposed workplan for the upcoming board year. A workplan will ensure that staff are prepared to bring appropriate information to the committee to support its work.

Section 1 provides excerpts from the committee terms of reference, specifically the purpose and scope statements. These terms of reference were reviewed and approved by the board in the 2022/23 year.

Section 2 provides excerpts from the Board's Strategic Plan which are aligned with the mandate of the Governance and Audit Committee. Work of the committee should support the organization in achieving the objectives of the strategic plan.

Section 3 provides excerpts from Management's operating plan which are aligned with the mandate of the Governance and Audit Committee. The CEO and the executive team are responsible for the developing and implementing the operating plan in support of the overall strategic plan. The Committee can expect progress updates from the leadership team.

Section 4 is a summary of the accomplishments of the Governance and Audit Committee in the previous year, as well as any issues which were considered / addressed.

Section 5 is a list of issues which might be of interest / concern to the Committee when planning for the upcoming year.

Section 6 is a list of committee members.

Section 7 is a proposed workplan for the committee. This is a draft and should be discussed at the September meeting. The committee is asked to present a final workplan to the board of directors at the October meeting.

Section 1 - Excerpts from the Terms of Reference

The purpose of the Committee is to make recommendations to assist the Board by providing advice, recommendations and comments on the development and review of policies, processes and procedures and its financial and licensing oversight responsibilities and promote community engagement.

The Committee will provide recommendations to the development and operation of governance, financial and licensing policies, processes, and procedures, which include:

1. The roles and responsibilities of the Board of Directors, Committees and officers.
2. The nomination, selection, orientation, training of members of the Board of Directors.
3. Monitoring attendance and behaviors of Board and Community members, and recommending appropriate actions as required.
4. An annual assessment of the Board of Directors and committees.
5. Matters pertaining to conflict of interest.
6. Reviewing and recommending the appointment, scope and fees of the external auditors to the Board of Directors.
7. Receiving and reviewing the results of the external audit, financials and procedures with the Chair of the Finance and Administration Committee and the President and CEO and making recommendations to the Board of Directors.
8. Reviewing and recommending the inspection results regarding service requirements in alignment with the Nursing Homes Act and Regulations with the Chair of the Care Committee and President and CEO and report recommendations to the Board for review.
9. Making recommendations to the Board regarding community engagement and partnerships.

Section 2 - Excerpts from the Strategic Plan which align with the Governance and Audit Committee Mandate

The Partnerships Pillar

- Partnerships are essential to our provision of service.
- To maintain and improve the services being provided both within YCC facilities and within our catchment area, it is imperative that strong partnerships be established with our residents, staff, volunteers, health professionals, families, government and non-governmental agencies, and the community as a whole. Our partnership with the York Care Foundation is essential not only to increase the visibility of YCC but also to ensure that the Foundation can assist with financial and operational requirements.

Goals

1. To increase awareness and understanding of goals, objectives, and proposed actions with YCC (staff, families, volunteers, and partners)
2. To increase YCC leadership position in the community by improving the level, volume and effectiveness of partnerships.
3. To increase volunteer participation.

Section 3 - Excerpts from Management's Operating Plan which align with the Governance & Audit Mandate

The Partnerships Pillar

- 1a. Support the Board of Directors in the development of a new strategic plan for 2025-2030, including the development of a Centre of Excellence vision statement.
- 1b. Develop a monitoring framework for the board to assess achievement of their stated "Ends".
- 1c. Develop and implement a social media content plan to support programs and services.
- 1d. Refresh the YCC video displays (donor boards, etc.)
- 1e. Complete a refresh of the York Care Centre website.

- 2a. Establish a fund development plan for the York Care Foundation.
- 3a. Rebuild the volunteer program by increasing the number of active volunteers.

Section 4 - Issues & Accomplishments from 2023/24

- Review of the Year End Audited and Unaudited financial statements and the auditors' report.
- Quarterly reporting from the Chief Executive Officer
- Recruitment and orientation held for two new board members.
- Board education session with Tanya Chapman
- Review of certain board policies- primarily the Ends policies.
- Communication Plan approved.
- Discussion regarding the concept of Centre of Excellence.
- Reviewed the results of the Nursing Home Inspection Report.
- Considered and rejected the option of using email to vote on board resolutions.
- Conducted an annual board evaluation as well as evaluations of each sub-committee meeting.

Section 5 - Issues to Consider for Upcoming Year

- Generally strong results on committee evaluation.
- Should we start Board member recruitment in the Fall of 2024?
- Our work on the Ends policies was helpful. When identifying which board policies should be reviewed this year, we might consider reviewing a section of the policy manual, rather than just looking at the policies with the oldest revision dates. CEO recommendation – Focus next on the policies under Board President and CEO Linkage – starting with a discussion on the nature/purpose of these policies. However, since there are only six policies in this section, we may wish to look at a small number of policies under the Governance Process section which haven't been reviewed since 2021.
- Based on our experience this past year, should we modify our method of conducting board assessments?
- We should consider if the review of the Nursing Home Inspection report be assigned only to the Care Services Committee.
- Should reporting on the Volunteer Program be part of this committee, or moved to the Care Services Committee?

Section 6 - Committee Membership

- Lyne St-Pierre-Ellis, Chair
- Tracey Burkhardt
- Wayne Snowdon
- Andrea Seymour
- Donna Curtis Maillet
- Marjorie Belzile – ex officio
- Geri Geldart, ex officio

Section 7 - Proposed Workplan for Governance and Audit Committee

Meeting	Date	Reports and Documents
Q1	Thursday, Sept 19, 2024 @ 5:30 PM	<ul style="list-style-type: none"> • CEO Report • Policy review – Overview of “Board President and CEO Linkage” section. Finalize list of policies to be reviewed this year. • Planning – Board Orientation / Education Sessions • Board member recruitment – skills matrix • YCF – Donor Recognition Policy – for information. • Review of current terms of reference for committee education and preparation for strategic plan discussions.
Q2	Thursday, Nov 7, 2024 @ 5:30 PM	<ul style="list-style-type: none"> • CEO Report • Policy review – Board President and CEO Linkage • Nursing Home Inspection Report • Board evaluation – process and methodology
Q3	Thursday. Feb 6, 2025 @ 5:30 PM	<ul style="list-style-type: none"> • CEO Report • Policy review – Board President and CEO Linkage • Board membership – terms of office • Board Executive and Committee Chairs for 2024-25 • New Board member appointments. • Monitoring Framework Ends Policy - Purpose
Q4	Thursday, April 24, 2025 @ 5:30 PM	<ul style="list-style-type: none"> • CEO Report • Policy review – as needed. • Presentation – Volunteer Program at YCC (?) • Recommendations – Board Evaluation
June meeting	Monday, June 9, 2025 @ 5:30 PM	<ul style="list-style-type: none"> • CEO Report • Policy review – as needed. • Year End Financial Statements and Auditors Report • Recommendation – Appointment of Auditors • Recommendation – Approval of Annual Report • Recommendations – Board Appointments



GOVERNANCE & AUDIT COMMITTEE

Terms of Reference

Background

The Governance & Audit Committee is a standing committee established by the Board of Directors in compliance with its corporate bylaws.

Purpose

The purpose of the Committee is to make recommendations to assist the Board by providing advice, recommendations and comments on the development and review of policies, processes and procedures and its financial and licensing oversight responsibilities and promote community engagement.

Scope

The Committee will provide recommendations to the development and operation of governance, financial and licensing policies, processes and procedures, which include:

1. The roles and responsibilities of the Board of Directors, Committees and officers.
2. The nomination, selection, orientation, training of members of the Board of Directors.
3. Monitoring attendance and behaviors of Board and Community members, and recommending appropriate actions as required.
4. An annual assessment of the Board of Directors and committees.
5. Matters pertaining to conflict of interest.
6. Reviewing and recommending the appointment, scope and fees of the external auditors to the Board of Directors.
7. Receiving and reviewing the results of the external audit, financials and procedures with the Chair of the Finance and Administration Committee and the President and CEO and making recommendations to the Board of Directors.
8. Reviewing and recommending the inspection results regarding service requirements in alignment with the Nursing Homes Act and Regulations with the Chair of the Care Committee and President and CEO and report recommendations to the Board for review.
9. Making recommendations to the Board regarding community engagement and partnerships.

Structure

Reporting to the Board, the membership of the committee includes the committee chair and a minimum of two additional board members appointed by the board. The committee may add community members. The President and CEO and other appropriate members of the senior leadership team may attend as requested by the committee chair. Other guests may be invited at the discretion of the committee chair. All committee members will be appointed for a two- year term, with the option to serve additional terms.

Quorum

A quorum shall consist of at least 50% of the members.

Meeting Frequency

The Committee will meet at least quarterly, or at the request of the Chair.

Approved: November 2022

BRIEFING NOTE

To: Members – Governance and Audit Committee

From: Geri Geldart, President and CEO

Date: September 11, 2024

RE: Board Policy Review

Purpose

To determine the schedule for regular review of all board policies.

Background

There are forty YCC Board policies, in four sections (Governance Process, Board President and CEO Linkage, Executive Limitations, and Ends). The most recent approval dates for each policy range from 2020 – 2024. We do not have a standard for the frequency of policy review, but generally accepted practice would require that board policies be reviewed at least every four years. YCC Board has typically tried to review policies based on the date of the last review. Last year, the committee reviewed a complete section (Ends Policies) which allowed the individual policies to be reviewed within the context of the full section.

Recommendations

1. The board should aim to review approximately 10 policies each year, to ensure that all policies are reviewed at least every four years.
2. Where practical, a full section of policies should be reviewed at the same meeting.
3. Review the 6 “Board-President & CEO Linkage” policies at the 24/25 -Q2 meeting of the Board
 - a. Accountability – President and CEO
 - b. Delegation to the President and CEO
 - c. Global Board – President & CEO Linkage
 - d. Monitoring President and CEO Performance
 - e. President and CEO
 - f. Unity of Control
4. Review 6 of the 20 “Governance Process” policies at the 24/25 – Q3 meeting of the Board
 - a. Assessment: Board Chair and Members
 - b. Board Committee Principles
 - c. Board Responsibility
 - d. Board Members Acknowledgement of Role and Responsibility
 - e. Board Members Code of Conduct
 - f. Board Member Skill Matrix
5. In 2025/26, review the 11 Executive Limitation Policies.
6. In 2026/27, review the remaining 14 Governance Process policies.

Attachment

Board Policy Manual - Table of Contents.

YORK CARE CENTRE CORPORATE GOVERNANCE POLICIES

I N D E X

Governance Process

Gov-A-100	Assessment: Board Chair and Members	Jan 25, 2021
Gov-B-105	Board Committee Principles	Nov 28, 2022
Gov-B-110	Board Responsibility	Jan 26, 2023
Gov-B-112	Board Members Acknowledgement of Role & Responsibility	Mar 29, 2021
Gov-B-115	Board Members Code of Conduct	Jan 25, 2021
Gov-B-120	Board Membership Skill Matrix	Jan 25, 2021
Gov-C-125	Chairperson's Role	Nov 28, 2022
Gov-C-126	Change in Membership	Nov 28, 2022
Gov-C-127	Conflicts of Interest (Resolving)	Nov 28, 2022
Gov-C-130	Cost of Governance	Nov 28, 2022
Gov-C-135	Communication to Government, Regulators & Stakeholders	Nov 28, 2022
Gov-G-140	Global Governance Process	Jan 26, 2023
Gov-N-260	Nominating Process	Jan 25, 2021
Gov-N-261	York Foundation Representative	Jan 26, 2023
Gov-O-265	Orientation- new Board Members	May 13, 2024
Gov-R-270	Reimbursement to members for out-of-pocket expenses	May 13, 2024
Gov-R-275	Resolution Book	May 13, 2024
Gov-R-278	Retirement/Resignation Gifts	May 13, 2024
Gov-S-280	Strategic Plan	Jan 25, 2021
Gov-T-185	Timely Submission to Members	Jan 25, 2021

Board President & CEO Linkage

Gov-Link-A-310	Accountability – President & CEO	Oct 15, 2020
Gov-Link-D-320	Delegation to the President & CEO	Oct 15, 2020
Gov-Link-G-330	Global Board-President & CEO Linkage	Oct 15, 2020
Gov-Link-M-340	Monitoring President & CEO Performance	Oct 15, 2020
Gov-Link-P-345	President & CEO	Oct 15, 2020
Gov-Link-U-350	Unity of Control	Oct 15, 2020

Executive Limitation

Gov-Exec-A-405	Asset Protection	Jan. 25, 2021
Gov-Exec-C-410	Communication and Support to the Board	Oct. 15, 2020
Gov-Exec-E-420	Emergency Planning	Oct. 15, 2020
Gov-Exec-E-425	Emergency President & CEO Replacement	Oct. 15, 2020
Gov-Exec-E-430	Employment, Compensation and Benefits	Jan. 25, 2021
Gov-Exec-F-435	Financial Condition and Activities	Jan 25, 2021
Gov-Exec-F-440	Financial Planning and Budgeting	Jan 25, 2021
Gov-Exec-G-445	Global Executive Constraint	Jan 25, 2021
Gov-Exec-I-455	Internal Controls and Integrity of Reporting	Jan 25, 2021
Gov-Exec-R-470	Relationship with Stakeholders	Jan 2014
Gov-Exec-T-475	Treatment of Staff	Jan 25, 2021

Ends

Gov-Ends-E-510	Employer of Choice	Feb 1, 2024
Gov-Ends-P-530	Purpose	Feb 1, 2024
Gov-Ends-R-550	Residence of Choice	Feb 1, 2024

BRIEFING NOTE

To: Governance Committee of the Board of Directors

From: Geri Geldart, President and CEO

Date: September 11, 2024

RE: Board Members – Terms and Re-appointments

Purpose

To prepare for the next round of board appointments / re-appointments.

Background

- As outlined in the committee's terms of reference, the Governance and Audit Committee is responsible for the nomination, selection, orientation, and training of Board Members.
- The committee is expected to present recommendations at the May/June meeting of the Board.
- The bylaws of the organization outline the board composition requirements, as follows.

8) COMPOSITION OF THE BOARD

- a) The Board shall have a minimum of ten to a maximum of fifteen members*
 - b) No person shall serve more than nine consecutive years as a member of the board.*
 - c) A person who has served nine consecutive years as a member of the board is not eligible to serve again as a member of the board of directors until one year after the person ceased to serve as a member of the board of directors.*
 - d) The following persons are not eligible to serve as members of the board:*
 - (1) An employee of the nursing home;*
 - (2) The spouse, child, parent, brother or sister of an employee of the nursing home;*
 - (3) An employee of the Department of Social Development;*
 - (4) A member of the Legislative Assembly of New Brunswick; or*
 - (5) A health care professional delivering health care services to the residents of the nursing home or receiving a retainer from the nursing home.*
 - e) A person who selects or appoints a member to the board of directors shall attempt to ensure that the selection or appointment results in the composition of the board of directors generally reflects the composition of the population of the community served by York Care Centre*
-

Current Status

- There are currently 11 board members.
- One member, Wayne Snowdon, will complete his third term at the end of the 2024/25 board year and will not be eligible for re-appointment.
- Four members' terms will be complete at the end of the 2024/25 board year.
 - Marjorie Belzile – completing her second term and eligible for re-appointment.
 - Tracey Burkhardt – completing her first term and eligible for re-appointment.
 - Andrea Seymour – completing her first term and eligible for re-appointment.
 - Deborah Wybou – completing her first term and eligible for re-appointment.

Recommendation

1. The committee is advised to assess the current board composition to determine any specific skill requirements which should be addressed in the next round of board member nominations.
2. The CEO should implement a social media campaign which promotes the role and contribution of board members and profiling individual board members, as a means of building interest within the community for future board appointments.
3. A formal call for new board members should be planned for March 2025 to provide sufficient time for the vetting and nomination process to be ready for the Annual General meeting in June.



DONOR RECOGNITION AND STEWARDSHIP POLICY

Approved – January 16, 2024

DEFINITION

Donor recognition is the practice of providing recognition to donors for their gifts through formal and informal, personal, and public expressions of appreciation.

PURPOSE

The York Care Foundation (YCF) Board of Directors recognizes the importance of voluntary contributions to the YCF. Donors have a right to receive appropriate acknowledgment and recognition for their gifts.

The purpose of this policy is to:

1. Acknowledge receipt of all gifts and express gratitude for support.
2. Cultivate awareness of the Foundation’s fundraising programs and goals.
3. Keep the Foundation’s name and purpose in the minds and hearts of donors.
4. Provide the opportunity to recognize donors publicly.
5. Inform donors of the opportunities for giving and to build the case for future gifts.
6. Encourage prospects to become donors.
7. Increase public awareness of York Care Centre (YCC), YCF and giving opportunities

WHAT CONSTITUTES A DONATION OR GIFT?

Gifts of Cash	Any value.
Gifts-in-Kind (services or goods in lieu of cash)	Acceptable donations will be valued at fair market value: Gifts-in-kind valued at \$100 or more will be recognized.
Life Insurance	Where the policy has been placed in the name of the Foundation, the donor of that life insurance policy is recognized for the policy payments as they accumulate until the policy is paid. Once the insurance policy is paid in full, the donor is recognized for the full value of the life insurance.
Other Non-Revocable Planned Gifts	Planned gifts are recognized for the value of the gift on the day the gift is legally transferred to the Foundation providing the terms of the planned gift contract identify it as a non-revocable gift.
Bequests	Bequests are recognized at the time they are received, not at the time they are described in the will of a prospective donor. Donors who wish to receive recognition for bequest type contributions are encouraged to establish a non-revocable trust or some other form of non-revocable planned gift.

Pledges	<p>Generally, pledges are recognized for their annual payment only. The total pledge is recognized in the year that final payment is received.</p> <p>In cases where a specific campaign is in place, total pledge amounts will be announced as part of campaign status communication.</p>
Other	<p>This category includes third-party events that result in additional revenue for the Foundation.</p> <p>Note: Sponsorship of Events are not considered a donation as it is considered a business expense. Sponsorships will be recognized as part of the promotional campaign for the event, but the sponsor will not be considered to be a donor.</p>

WHO IS HONORED?

All individuals, corporations, service clubs, community organizations, and philanthropic foundations who make monetary gifts and/or gift in kind donations to YCF.

Included will be donations to capital campaigns, gifts-in-kind, direct mail requests, memorials, tributes, endowments, special events, planned giving and unsolicited gifts.

The York Care Foundation appreciates all gifts that are received from our donors and as such thank you notices are sent when receipts are issued.

CONFIDENTIALITY

The names of persons, companies, organizations, or agencies donating to the Foundation will be considered confidential until such time as they are published according to the Recognition guidelines.

The specific amount of a donation and terms of payment will always be considered confidential. Access to this information will be limited to Foundation staff and designated individuals.

ADMINISTRATION

Gifts must always be acknowledged as promptly as possible. Donors will be advised of the recognition program to which their level of giving places them and the associated benefits. The York Care Foundation respects the privacy of donors who have requested that their donations remain anonymous. Implementation and regular updating of this program is the responsibility of staff.

Staff track cumulative giving, acknowledging all gifts to the York Care Foundation. Current levels of recognition are based upon the aggregate of a donor's gifts since 2008.

The Foundation also uses CanadaHelps which serves as our 'Donate Now' button on the Foundation webpage. CanadaHelps also automatically disperses tax receipts to donors and tracks all donations.

CATEGORIES FOR DONOR GIVING

Donor Category	Giving Level (Cumulative)
Friend	\$500 - \$1,999
Supporter	\$2,000 - \$4,999
Benefactor	\$5,000 - \$9,999
Partner	\$10,000 - \$24,999
Builder	\$25,000 - \$49,900
Founder	\$50,000+

The Foundation may from time to time establish other categories of gifts and donations that merit specific levels of recognition.

RECOGNITION FORMATS

The York Care Foundation recognizes donor's contributions as outlined in the 'Categories for Donor Giving' matrix. York Care Foundation utilizes two video display walls to recognizes donors, celebrate successful events, share pictures and videos to show how donations enhance the lives of residents, and to promote upcoming fund-raisers.

The options for donor recognition, based on the amount donated, are as follows:

Donor Category	Giving Level (Cumulative)	Tax Receipt & Thank You Letter	Recognition in Annual Report	Name on video wall	Special Donor Recognition on Website	Invitation to AGM and Reception	Special Recognition Event
Friend	\$500 - \$1,999	✓	✓	✓			
Supporter	\$2,000- \$4,999	✓	✓	✓	Website		
Benefactor	\$5,000 – \$9,999	✓	✓	✓	Website	✓	
Partner	\$10,000 - \$24,999	✓	✓	✓	Website	✓	
Builder	\$25,000 - \$49,900	✓	✓	✓	Website	✓	
Founder	\$50,000+	✓	✓	✓	Website	✓	✓