
Financial statements of United Way Halton & Hamilton

March 31, 2019

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Independent Auditor's Report

To the Members of
United Way Halton & Hamilton

Qualified Opinion

We have audited the financial statements of the United Way Halton & Hamilton ("United Way"), which comprise the balance sheet as at March 31, 2019, and the statements financial activities and 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 (collectively referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of United Way as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, United Way derives revenue in the form of support from the general public and estate legacies, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of United Way and we were not able to determine whether any adjustments might be necessary to support from the general public, estate legacies, excess (deficiency) of funds available for distribution over expenses, and cash flows from operations for the year ended March 31, 2019, current assets as at March 31, 2019, and net assets as at March 31, 2019. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this scope limitation.

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 United Way in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

Management is responsible for the preparation and fair presentation of 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 United Way'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 United Way or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing United Way'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 GAAS 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 GAAS, 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 United Way'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 United Way'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 United Way 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.



Chartered Professional Accountants
Licensed Public Accountants
May 29, 2019

United Way Halton & Hamilton

Statement of financial activities and changes in net assets

Year ended March 31, 2019

	2019				2018	
	Operating fund	Reserve fund	Endowment Fund	Capital asset fund	Total	Total
	\$	\$	\$	\$	\$	\$
Revenue						
Campaign revenue	11,058,038	—	—	—	11,058,038	10,614,758
Provision for pledge loss	(378,312)	—	—	—	(378,312)	(538,049)
Net campaign revenue	10,679,726	—	—	—	10,679,726	10,076,709
Investment income	24,944	92,466	21,847	—	139,257	123,395
Other income	70,666	—	55,000	—	125,666	238,320
Sponsorships	20,000	—	—	—	20,000	17,500
Funds available for distribution	10,795,336	92,466	76,847	—	10,964,649	10,455,924
Community investments						
Community investments (Schedule 1)	5,152,633	—	—	—	5,152,633	5,139,779
Donor choice funds (Schedule 2)	1,335,334	—	—	—	1,335,334	1,321,062
United Way community services (Schedule 3)	1,546,933	—	—	12,085	1,559,018	1,636,149
	8,034,900	—	—	12,085	8,046,985	8,096,990
Excess (deficiency) of funds available for distribution over community investments	2,760,436	92,466	76,847	(12,085)	2,917,664	2,358,934
Fundraising expenses (Schedule 4)	2,626,364	—	—	16,690	2,643,054	2,832,540
Excess (deficiency) of funds available for distribution over expenses	134,072	92,466	76,847	(28,775)	274,610	(473,606)
Transfers between funds	(134,072)	134,072	—	—	—	—
Net assets, beginning of year	—	1,879,252	426,943	244,577	2,550,772	3,024,378
Net assets, end of year	—	2,105,790	503,790	215,802	2,825,382	2,550,772

Notes

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5 and 13

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

United Way Halton & Hamilton


Balance sheet

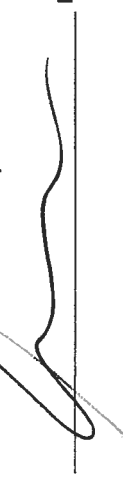
As at March 31, 2019

	2019				2018	
	Operating fund	Reserve fund	Endowment Fund	Capital asset fund	Total	Total
	\$	\$	\$	\$	\$	\$
Assets						
Current assets						
Cash and cash equivalents	2,687,086	1,971,718	503,872	—	5,162,676	6,398,651
Campaign pledges receivable	3,961,867	—	—	—	3,961,867	3,830,884
Accounts receivable	81,667	—	—	—	81,667	60,887
Prepaid expenses	39,744	—	—	—	39,744	38,011
Due (to) from other funds	(208,990)	134,072	(82)	75,000	—	—
Capital assets	6,561,374	2,105,790	503,790	215,802	9,461,756	10,573,010
Liabilities						
Current liabilities						
Accounts payable and accrued liabilities	179,201	—	—	—	179,201	357,986
Community investments	5,201,835	—	—	—	5,201,835	5,173,984
Deferred revenues	1,180,338	—	—	75,000	1,255,338	2,490,268
	6,561,374	—	—	75,000	6,636,374	8,022,238
Commitments						
Net assets	—	2,105,790	503,790	215,802	2,825,382	2,550,772
	6,561,374	2,105,790	503,790	290,802	9,461,756	10,573,010

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

Approved by the Board

 Director

 Director

United Way Halton & Hamilton

Statement of cash flows

Year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
	\$	\$
Operating activities		
Excess (deficiency) of funds available for distribution over expenses	274,610	(473,606)
Amortization of capital assets	28,775	57,037
Changes in non-cash working capital		
Campaign pledges receivable	(130,983)	793,402
Accounts receivable	(20,780)	22,114
Prepaid expenses	(1,733)	24,841
Accounts payable and accrued liabilities	(178,785)	95,865
Community investments	27,851	(1,024,010)
Deferred designated campaign revenue	(1,234,930)	(19,376)
	(1,235,975)	(523,733)
Net change in cash and cash equivalents	(1,235,975)	(523,733)
Cash and cash equivalents, beginning of year	6,398,651	6,922,384
Cash and cash equivalents, end of year	5,162,676	6,398,651
For the purposes of this statement cash and cash equivalents comprises		
Cash - operating fund	1,585,502	4,003,098
Short-term investments - operating fund	1,101,584	194,104
Short-term investments - reserve fund	1,971,718	1,774,424
Cash - endowment fund	—	114,250
Short-term investment - endowment fund	503,872	312,775
	5,162,676	6,398,651

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

1. Description of the business

United Way Halton & Hamilton (the "Organization" or "United Way") exists in order to improve lives and build community by engaging individuals and mobilizing collective action.

The Organization is incorporated under the Ontario Corporations Act as a not-for-profit organization and is a registered charity under the Federal Income Tax Act, Registration Number 0033555-03 (Business Number 10746-2988-RR0001). In order to maintain its status as a registered charity, United Way must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and reflect the following significant accounting policies:

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the allowance for uncollectible pledges and the useful lives of capital assets. Actual results could differ from these estimates.

Fund accounting

The Organization follows the restricted fund method of accounting for contributions.

Operating fund

The Organization has established an Operating fund for the purposes of recording the excess of revenue over expenditures related to ongoing programs and activities. All community investments and United Way community services and operations are financed from this fund.

Reserve fund

The Organization has established a Reserve fund to ensure the long-term financial stability of the Organization and position it to respond to varying economic conditions, changes affecting the Organization's financial position and the ability of the Organization to carry out its mission.

Capital asset fund

The Organization has established a Capital asset fund for the purposes of recording the grants received and funds allocated for the premises and equipment used in its operations. The balance in this fund represents the net investment in capital assets.

Endowment fund

The Organization has established the Tomorrow fund to benefit future generations living in the Halton & Hamilton communities.

2. Significant accounting policies (continued)

Revenue recognition

Contributions

Restricted contributions related to general operations are recognized as revenues of the Operating fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenues of the appropriate restricted fund as received. Unrestricted contributions are recognized as revenues in the Operating fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Grant revenue and other income

Grant revenue and other income represents funds received from foundations and governments. These revenues are recognized when the related program expenses and grants have been disbursed.

Investment income

Investment income includes dividends, interest, income distributions from pooled funds, realized gain/losses and the net change in unrealized gain/losses for the year and are recognized on an accrual basis.

Contributed materials and services

Because of the difficulty in determining their fair value, donated materials and contributed services are not recognized in the financial statements.

Fundraising and other expenses

Fundraising and other expenses are recorded as expenses when incurred.

Allocations to community investments

Allocations to community investments are endorsed by the Board of Directors. A liability and expense are recorded for these allocations to agencies in the period that the allocations are approved and announced.

Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when the Organization becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost. Interest earned on short-term investments and guaranteed investment certificates are included in investment income in the statement of financial activities and changes in net assets.

With respect to financial assets measured at cost or amortized cost, the Organization recognizes in excess (deficiency) of funds available for distribution over expenses an impairment loss, if any, when there are indicators of impairment and it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to excess (deficiency) of funds available for distribution over expenses in the period the reversal occurs.

2. Significant accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, in banks and short-term investments with a term to maturity of three months or less at the date of acquisition.

Capital assets

Capital assets are recorded at cost and are capitalized in the Capital asset fund and amortized on a straight-line basis using an estimated useful life as follows:

Building and building improvement	5% per annum
Furniture and equipment	10% per annum
Computer equipment	20% per annum

Amortization is not charged to operations but is recorded annually as a reduction of the fund balance in the Capital asset fund.

3. Campaign pledges receivable

	<u>2019</u>	<u>2018</u>
	\$	\$
Campaign pledges receivable	4,822,027	4,330,884
Allowance for uncollectable pledges	(860,160)	(500,000)
	<u>3,961,867</u>	<u>3,830,884</u>

4. Capital assets

	<u>2019</u>		<u>2018</u>	
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Land and land improvement	123,781	—	123,781	123,781
Building and building improvement	323,572	231,551	92,021	108,198
Furniture, equipment and computers	148,109	148,109	—	12,598
	<u>595,462</u>	<u>379,660</u>	<u>215,802</u>	<u>244,577</u>

5. Endowment fund investments

	<u>2019</u>	<u>2018</u>
	\$	\$
Tomorrow Fund	135,847	128,257
Wayne and Isabel Fox Family Tomorrow Fund	252,459	184,518
Legacy Fund	115,566	114,168
	<u>503,872</u>	<u>426,943</u>

During the year, the Board of Directors approved the transfer of nil (\$11,046 in 2018) from the Endowment Fund to the Community Investments Reserve Fund.

6. Tomorrow & Forever Endowment Funds, Oakville Community Foundation Endowed Fund and Mario Belvedere Fund

The following funds have not been included in the accounts of the Organization:

Tomorrow & Forever Endowment Fund – Hamilton Community Foundation

- Donor Advised
- Campaign Fund
- Unrestricted

Tomorrow & Forever Endowment Fund – Burlington Community Foundation

- Campaign Fund
- Unrestricted

Endowed Fund – Oakville Community Foundation

Mario Belvedere Fund – Community Foundation of Halton North

Schedule of fund balances for the year ended March 31, 2019:

	Donor advised	Campaign Burlington	Unrestricted Burlington	Campaign Hamilton	Unrestricted Hamilton	Campaign Milton	Unrestricted Oakville	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Opening fund balance	1,203,898	77,898	34,207	424,185	69,391	255,616	442,143	2,507,338
Capital additions	—	—	825	—	—	36,900	—	37,725
Investment income	62,179	4,857	2,133	22,926	3,749	21,169	34,271	151,284
Less								
Distribution or grants paid	(87,880)	(1,861)	—	(13,341)	—	(9,245)	—	(112,327)
Administration expenses	—	(1,184)	(1,345)	—	—	(9,418)	(8,108)	(20,055)
Closing fund balance	1,178,197	79,710	35,820	433,770	73,140	295,022	468,306	2,563,965

Schedule of fund balances for the year ended March 31, 2018:

	Donor advised	Campaign Burlington	Unrestricted Burlington	Campaign Hamilton	Unrestricted Hamilton	Campaign Milton	Unrestricted Oakville	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Opening fund balance	1,298,861	81,886	36,316	446,485	73,506	62,570	435,523	2,435,147
Capital additions	—	—	—	—	—	184,504	—	184,504
Investment income	35,918	3,109	1,378	13,341	2,183	20,000	30,444	106,373
Less								
Distribution or grants paid	(130,881)	(5,850)	(2,934)	(35,641)	(6,298)	(4,240)	(15,592)	(201,436)
Administration expenses	—	(1,247)	(553)	—	—	(7,218)	(8,232)	(17,250)
Closing fund balance	1,203,898	77,898	34,207	424,185	69,391	255,616	442,143	2,507,338

During the year, the Board of Directors approved the transfer of nil (\$15,592 in 2018) from Oakville Community Foundation's Endowed Fund to the Operating fund, \$15,202 (\$41,491 in 2018) from the Burlington and Hamilton campaign funds to Campaign 2018 and nil (\$9,232 in 2018) from Burlington and Hamilton unrestricted funds to the Community Investments Reserve Fund.

7. Pension plans

The employees of the Organization participate in a defined contribution plan that covers all eligible employees. Employees become eligible after 12 months of service with the Organization. Employer contributions are based on a percentage of each employee's gross pay, at 4.25%. Total expense for the Organization's defined contribution plan for the current year is \$76,104 (\$69,553 in 2018).

8. Commitments

The Organization is committed under terms of operating leases for office equipment and an office lease for the following minimum lease payments:

	\$
2020	144,499
2021	144,508
2022	147,690
2023	25,290
2024	—
Total obligation	<u>461,987</u>

9. Allocation of expenses

The Organization allocates costs to campaign and community services in accordance with the United Way of Canada - Centraide Canada's Transparency, Accountability, and Financial Reporting Policies for United Ways formally adopted by the movement in May 2005. General management and administration expenses (Schedule 5) which do not pertain specifically to campaign and community services are allocated based on management's estimates of time as indicated below:

	<u>2019</u>	<u>2018</u>
	%	%
Allocation to fundraising expenses	58	62
Allocation to program expenses	42	<u>38</u>

10. Financial instruments

Credit risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The Organization collects pledges from donors in the normal course of its operations and maintains provisions for pledge losses. Due to the nature of pledges, the Organization is exposed to credit risk.

Interest rate risk

The Organization is exposed to interest rate risk on its fixed interest rate risk financial instruments, which subject the Organization to a fair value risk. Investments held in the reserve fund and the operating fund include investments in fixed rate guaranteed investment certificates which are cashable upon demand.

10. Financial instruments (continued)

Liquidity risk

The Organization's objective is to have sufficient liquidity to meet its liabilities when due. The Organization monitors its cash balances and cash flows generated from operations to meet its requirements. As at March 31, 2019, the most significant financial liabilities are: accounts payable and accrued liabilities and the community investments.

11. ArcelorMittal Dofasco support

Included within revenue on the statement of financial activities and changes in net assets for the year are donations from the Dofasco Employee Donations Fund totaling \$150,000 (\$150,000 in 2018).

12. Campaign revenue

Campaign revenue relates to donations mainly received from donors in the Halton and Hamilton area. Certain United Ways are requested to act on behalf of employers and employee groups as the coordinator of their national campaigns and to receive and disburse funds on behalf of other United Ways within local communities.

	<u>2019</u>	<u>2018</u>
	\$	\$
Campaign revenue	11,620,023	9,987,859
Funds received from other United Ways	875,945	1,091,596
Funds received for other United Ways	(1,437,930)	(464,697)
Campaign revenue	<u>11,058,038</u>	<u>10,614,758</u>

13. Reserve fund

The Reserve fund represents internally restricted amounts designated by the Board of Directors. The Reserve fund was established to ensure the long-term financial stability of the Organization and position it to respond to varying economic conditions, changes affecting the Organization's financial position and the ability of the Organization to carry out its mission. The following breaks down the excess of revenue over transfers and expenses of reserve fund:

	Emergency	Community Investments	Total	Total
	Reserve Fund	Reserve Fund	2019	2018
	\$	\$	\$	\$
Net assets, beginning of year	1,065,652	813,600	1,879,252	2,300,485
Revenue	52,434	40,032	92,466	17,620
Transfers to other funds	(39,185)	173,257	134,072	(191,134)
Expenses	-	-	-	(247,719)
Net assets, end of year	<u>1,078,901</u>	<u>1,026,889</u>	<u>2,105,790</u>	<u>1,879,252</u>

14. Reserve fund investments

	2019	2018
	\$	\$
Oakville Community Foundation managed funds	1,544,331	1,458,050
Guaranteed income certificates	427,387	316,374
	1,971,718	1,774,424

15. Deferred revenues

Deferred revenues represents unspent resources restricted for projects and charities (donor choice) that will be expended in a future period. Changes in the deferred revenue balance are as follows:

	2019	2018
	\$	\$
Balance, beginning of year	2,490,268	2,509,644
Recognized as revenue	(2,372,845)	(2,159,548)
Donations received	1,129,119	2,133,034
Investment income (net)	8,796	7,138
Balance, end of year	1,255,338	2,490,268

The balance of the deferred revenues is comprised of:

	2019	2018
	\$	\$
Current Campaign	634,577	539,302
Prior Campaign	83,807	1,244,643
Sprott Wealth	460,607	651,810
Ontario Trillium Foundation Grant	—	6,354
United Ways of Ontario Fund	—	33,159
New Horizons for Seniors Program Grant	1,347	15,000
Capital asset fund	75,000	—
	1,255,338	2,490,268

**United Way Halton & Hamilton
Operating fund**

Schedule 1 – Schedule of community investment funds
Year ended March 31, 2019

	2019	2018
	\$	\$
Community investment funds		
<i>Burlington Community</i>		
Acclaim Health and Community Care Services	16,802	16,802
Big Brothers Big Sisters of Halton and Hamilton	69,170	69,170
Canadian Mental Health Association, Halton Region Branch	14,333	14,333
Community Development Halton	67,470	67,470
Community Living Burlington	72,024	72,024
Food For Life Canada	14,494	14,494
Forestview Bible Church (Burlington Ontario)	6,521	6,521
Halton Food For Thought	40,703	40,703
Halton Poverty Roundtable	—	15,000
Nelson Youth Centres	53,856	53,856
Ontario 211	19,976	19,976
Radius Child and Youth Services	22,405	22,405
Reach Out Centre for Kids	123,496	123,496
Sexual Assault & Violence Intervention Services of Halton	3,584	3,584
Support & Housing - Halton	34,480	34,480
Supported Training and Rehabilitation in Diverse Environments	4,431	4,431
The Canadian National Institute for the Blind	—	5,877
The Canadian Red Cross Society	28,889	28,889
Thrive Counselling Services Halton Inc.	119,897	119,897
YMCA of Hamilton/Burlington/Brantford	106,820	106,820
Balance forward	819,351	840,228

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2019

	2019	2018
	\$	\$
Community investments (balance brought forward)	819,351	840,228
<i>Halton Hills Community</i>		
Acclaim Health and Community Care Services	1,890	1,890
Big Brothers Big Sisters Of Halton and Hamilton	15,030	15,030
Canadian Mental Health Association, Halton Region Branch	6,300	6,300
Community Living North Halton	9,675	9,675
Elizabeth Fry Society of Peel	4,500	4,500
Food For Life Canada	7,083	7,083
Girls Incorporated of Halton	5,112	5,112
Halton Alcohol and Drug Assessment Prevention and Treatment	4,590	4,590
Hope Place Centres	2,542	2,542
Links2Care	9,000	9,000
Literacy North Halton	7,491	7,491
Nelson Youth Centres	9,832	9,832
Distress Centre Halton	35,640	35,640
Radius Child and Youth Services	9,364	9,364
Reach Out Centre for Kids	5,400	5,400
St. John Council for Ontario	4,682	4,682
Support & Housing - Halton	15,300	15,300
Supported Training and Rehabilitation in Diverse Environments	5,850	5,850
The Lighthouse Program for Grieving Children	2,809	2,809
Thrive Counselling Services Halton Inc.	13,500	13,500
Balance forward	175,590	175,590
	994,941	1,015,818

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2019

	2019	2018
	\$	\$
Community investments (balance brought forward)	994,941	1,015,818
<i>Hamilton Community</i>		
Ancaster Information Centre and Community Services Inc.	11,660	11,660
AY Alternatives for Youth Hamilton	70,936	70,936
Big Brothers Big Sisters of Halton and Hamilton	175,164	175,164
Canadian Mental Health Association, Hamilton Branch	44,612	44,612
Catholic Family Services of Hamilton - Wentworth	163,150	163,150
Catholic Youth Organization	73,738	73,738
Community Living Hamilton	41,000	41,000
Dawn Patrol Child & Youth Services Inc.	20,000	20,000
Dundas Community Services	10,000	10,000
Elizabeth Fry Society Southern Ontario Region	18,376	18,376
Global Citizens Care for Underprivileged and Refugee Empowerment Inc.	40,000	40,000
Eva Rothwell Centre	88,631	88,631
Hamilton Council on Aging	20,000	20,000
Hamilton East Kiwanis Boys & Girls Club	65,691	65,691
Neighbour to Neighbour Centre	—	20,000
Ontario 211	59,929	59,929
Sexual Assault Centre Hamilton & Area (SACHA)	50,000	50,000
Social Planning and Research Council of Hamilton	106,126	106,126
St. John Council for Ontario	10,000	10,000
St. Joseph's Villa Dundas	20,000	20,000
St. Matthew's House	38,400	38,400
The Hamilton and District Literacy Council	10,000	10,000
The Hamilton Young Women's Christian Association	112,832	72,832
The John Howard Society of Hamilton, Burlington & Area	25,000	25,000
The Living Rock Ministries	30,000	30,000
Threshold School of Building	30,000	30,000
Welcome Inn Community Centre of Hamilton	20,000	20,000
Wesley Urban Ministries Inc.	138,978	138,978
Wever Community Hub	32,000	32,000
YMCA of Hamilton/Burlington/Brantford	59,663	59,663
Strategic Initiatives	80,000	68,710
	1,665,886	1,634,596
Balance forward	2,660,827	2,650,414

**United Way Halton & Hamilton
Operating fund**

Schedule 1 – Schedule of community investment funds (continued)
Year ended March 31, 2019

	2019	2018
	\$	\$
Community investments (balance brought forward)	2,660,827	2,650,414
Milton Community		
Acclaim Health and Community Care Services	33,201	33,201
Bereaved Families of Ontario - Halton/Peel	10,350	10,350
Big Brothers Big Sisters Of Halton and Hamilton	36,000	36,000
Canadian Mental Health Association, Halton Region Branch	19,127	19,127
Community Living North Halton	23,553	23,553
Elizabeth Fry Society of Peel	31,149	31,149
Food For Life Canada	7,200	7,200
Girls Incorporated of Halton	32,130	32,130
Halton Alcohol and Drug Assessment Prevention and Treatment	16,200	16,200
Halton Food For Thought	13,500	13,500
Hope Place Centres	9,000	9,000
John Howard Society of Peel-Halton-Dufferin	22,500	22,500
Literacy North Halton	14,400	14,400
Milton Community Resource Centre	24,930	24,930
Nelson Youth Centres	38,700	38,700
North Halton Distress Centre	4,950	4,950
Oakville Crisis Centre	4,950	4,950
Radius Child and Youth Services	35,730	35,730
Reach Out Centre for Kids	41,598	41,598
Sexual Assault & Violence Intervention Services of Halton	7,200	7,200
St. John Council for Ontario	12,150	12,150
Support & Housing - Halton	50,647	50,647
Supported Training and Rehabilitation in Diverse Communities	7,200	7,200
The Lighthouse Program for Grieving Children	6,750	6,750
Thrive Counselling Services Halton Inc.	58,950	58,950
	562,065	562,065
Balance forward	3,222,892	3,212,479

**United Way Halton & Hamilton
Operating fund**

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2019

	2019	2018
	\$	\$
Community investments (balance brought forward)	3,222,892	3,212,479
<i>Oakville Community</i>		
Acclaim Health and Community Care Services	122,922	122,922
Halton Alcohol and Drug Assessment Prevention and Treatment	56,237	56,237
Art House for Children and Youth	14,902	14,902
Big Brothers Big Sisters Of Halton and Hamilton	196,477	196,477
Canadian Hearing Society	18,838	18,838
Canadian Mental Health Association, Halton Region Branch	36,947	36,947
Community Development Halton	87,649	87,649
Community Living Oakville	40,035	40,035
Community Youth Programs Incorporated	33,913	33,913
Distress Centre Halton	107,373	107,373
Elizabeth Fry Society of Peel	45,952	45,952
Food For Life Canada	67,054	67,054
Halton Food For Thought	15,181	15,181
Halton Multicultural Council Inc.	32,410	32,410
Hippy Oakville Home-Based Program Inc.	34,196	34,196
Hope Place Centres	101,335	101,335
The Lighthouse Program for Grieving Children	37,702	37,702
Nelson Youth Centres	68,600	68,600
Oakville Kiwanis Meals on Wheels	20,724	20,724
Oakville Parent-Child Centre	59,189	59,189
Ontario 211	5,000	5,000
Radius Child and Youth Services	90,311	90,311
Reach Out Centre for Kids	90,057	90,057
Seneca Seniors Day Program Halton Inc.	56,901	56,901
Sexual Assault & Violence Intervention Services of Halton	3,901	3,901
St. John Council for Ontario	10,687	10,687
Supported Training and Rehabilitation in Diverse Communities	23,131	23,131
Support & Housing - Halton	140,557	140,557
The Women's Centre of Halton	31,858	31,858
Thrive Counselling Services Halton Inc.	311,467	311,467
	1,961,506	1,961,506
Community investments before transfers from community investments reserve fund and accruals 2018/19 accrued allocations	5,184,398	5,173,985
	(31,765)	(34,206)
	5,152,633	5,139,779

United Way Halton & Hamilton

Operating fund

Schedule 2 – Schedule of donor choice funds

Year ended March 31, 2019

	2019	2018
	\$	\$
Donor choice funds		
Funded agencies	132,653	169,434
Other charities	890,652	425,711
Other United Ways	312,029	725,917
	1,335,334	1,321,062

**United Way Halton & Hamilton
Operating fund**

Schedule 3 – Schedule of United Way community services
Year ended March 31, 2019

	2019	2018
	\$	\$
Community investment and agency relations	867,109	851,017
Labour community services	66,349	69,026
Community programs	37,225	—
United Way of Canada dues	88,039	148,723
United Way community services	1,058,722	1,068,766
Allocation of general management and administrative expenses (Schedule 5)	488,211	421,029
	1,546,933	1,489,795

**United Way Halton & Hamilton
Operating fund**

Schedule 4 – Schedule of fundraising expenses

Year ended March 31, 2019

	2019	2018
	\$	\$
Salaries and benefits	1,505,153	1,593,564
Special event costs	192,658	217,890
Marketing and communications	254,358	175,741
Total direct fundraising expenses	1,952,169	1,987,195
Allocation of general management and administrative expenses (Schedule 5)	674,195	686,943
	2,626,364	2,674,138

**United Way Halton & Hamilton
Operating fund**

Schedule 5 – Schedule of general management and administrative expenses
Year ended March 31, 2019

	2019	2018
	\$	\$
Salaries and benefits	484,026	522,482
Occupancy costs	224,428	187,579
Professional services	148,297	101,858
Computer costs	114,812	87,397
Local transportation and meetings	51,900	45,568
Bank and service charges	47,955	49,415
Office and supplies	88,988	106,503
CEO Discretionary Fund	2,000	7,170
	1,162,406	1,107,972
Allocation of general management and administrative expenses		
Allocation to fundraising expenses (Schedule 4)	674,195	686,943
Allocation to United Way community services (Schedule 3)	488,211	421,029
Total allocation of general management and administrative expenses	1,162,406	1,107,972