
Financial statements of
United Way Halton & Hamilton

March 31, 2020

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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 United Way Halton & Hamilton (the "United Way"), which comprise the balance sheet as at March 31, 2020, and the statements of 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 Bases 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, 2020, 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, 2020, current assets as at March 31, 2020, and net assets as at March 31, 2020. Our audit opinion on the financial statements for the year ended March 31, 2020 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 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.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
May 27, 2020

United Way Halton & Hamilton

Statement of financial activities and changes in net assets

Year ended March 31, 2020

		2020					2019
Notes	Operating fund	Reserve fund	Endowment Fund	Capital asset fund	Total	Total	
	\$	\$	\$	\$	\$	\$	
Revenue							
	10,606,582	—	—	—	10,606,582	11,058,038	
	(410,000)	—	—	—	(410,000)	(378,312)	
	10,196,582	—	—	—	10,196,582	10,679,726	
	32,062	(21,762)	(21,458)	—	(11,158)	139,257	
	17,953	—	195,000	74,292	287,245	125,666	
	17,500	—	—	—	17,500	20,000	
Funds available for distribution	10,264,097	(21,762)	173,542	74,292	10,490,169	10,964,649	
Community investments							
	5,093,094	25,000	—	—	5,118,094	5,152,633	
	995,825	—	—	—	995,825	1,335,334	
	1,758,604	—	—	10,117	1,768,721	1,559,018	
	7,847,523	25,000	—	10,117	7,882,640	8,046,985	
Excess (deficiency) of funds available for distribution over community investments	2,416,574	(46,762)	173,542	64,175	2,607,529	2,917,664	
Fundraising expenses (Schedule 4)	2,432,452	—	—	12,366	2,444,818	2,643,054	
Excess (deficiency) of funds available for distribution over expenses	(15,878)	(46,762)	173,542	51,809	162,711	274,610	
Transfers between funds	15,878	11,553	(27,431)	—	—	—	
Net assets, beginning of year	—	2,105,790	503,790	215,802	2,825,382	2,550,772	
Net assets, end of year	—	2,070,581	649,901	267,611	2,988,093	2,825,382	

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

United Way Halton & Hamilton

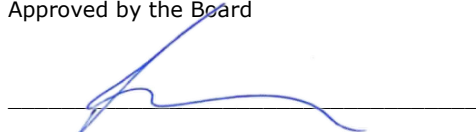

Balance sheet

As at March 31, 2020

		2020				2019		
Notes	Operating fund	Reserve fund	Endowment Fund	Capital asset fund	Total	Total		
	\$	\$	\$	\$	\$	\$		
Assets								
Current assets								
	Cash and cash equivalents	5 and 14	2,706,771	2,084,028	649,983	—	5,440,782	5,162,676
	Campaign pledges receivable	3	3,631,274	—	—	—	3,631,274	3,961,867
	Accounts receivable		57,146	—	—	—	57,146	81,667
	Prepaid expenses		46,297	—	—	—	46,297	39,744
	Due (to) from other funds		12,821	(13,447)	(82)	708	—	—
	Capital assets	4	—	—	—	267,611	267,611	215,802
			6,454,309	2,070,581	649,901	268,319	9,443,110	9,461,756
Liabilities								
Current liabilities								
	Accounts payable and accrued liabilities		160,282	—	—	—	160,282	179,201
	Community investments		5,182,655	—	—	—	5,182,655	5,201,835
	Deferred revenues	15	1,111,372	—	—	708	1,112,080	1,255,338
			6,454,309	—	—	708	6,455,017	6,636,374
	Commitments	8	—	—	—	—	—	—
	Net assets		—	2,070,581	649,901	267,611	2,988,093	2,825,382
			6,454,309	2,070,581	649,901	268,319	9,443,110	9,461,756

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, 2020

	2020	2019
	\$	\$
Operating activities		
Excess of funds available for distribution over expenses	162,711	274,610
Amortization of capital assets	22,483	28,775
Changes in non-cash working capital		
Campaign pledges receivable	330,593	(130,983)
Accounts receivable	24,521	(20,780)
Prepaid expenses	(6,553)	(1,733)
Accounts payable and accrued liabilities	(18,919)	(178,785)
Community investments	(19,180)	27,851
Deferred revenues	(143,258)	(1,234,930)
	352,398	(1,235,975)
Investing activities		
Additions to capital assets	(74,292)	—
Net change in cash and cash equivalents	278,106	(1,235,975)
Cash and cash equivalents, beginning of year	5,162,676	6,398,651
Cash and cash equivalents, end of year	5,440,782	5,162,676
For the purposes of this statement cash and cash equivalents comprises		
Cash - operating fund	1,590,563	1,585,502
Short-term investments - operating fund	1,116,208	1,101,584
Short-term investments - reserve fund	2,084,028	1,971,718
Short-term investment - endowment fund	649,983	503,872
	5,440,782	5,162,676

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 deferred and 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

	2020	2019
	\$	\$
Campaign pledges receivable	4,635,758	4,822,027
Allowance for uncollectable pledges	(1,004,484)	(860,160)
	3,631,274	3,961,867

4. Capital assets

	2020			2019
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Land and land improvement	123,781	—	123,781	123,781
Building and building improvement	338,572	248,105	90,467	92,021
Furniture, equipment and computers	59,292	5,929	53,363	—
	521,645	254,034	267,611	215,802

5. Endowment fund investments

	2020	2019
	\$	\$
Tomorrow Fund	124,147	135,847
Wayne and Isabel Fox Family Tomorrow Fund	418,517	252,459
Legacy Managed Fund	107,319	115,566
	649,983	503,872

During the year, the Board of Directors approved the transfer of \$27,431 (\$nil in 2019) from the Endowment Fund to the Annual Campaign.

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, 2020:

	Donor advised	Campaign Burlington	Unrestricted Burlington	Campaign Hamilton	Unrestricted Hamilton	Campaign Milton	Unrestricted Oakville	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Opening fund balance	1,178,197	79,710	35,820	433,770	73,140	295,022	468,306	2,563,965
Capital additions	—	—	—	—	—	32,183	—	32,183
Investment loss	(87,148)	(1,681)	(758)	(32,113)	(5,251)	(2,290)	(243)	(129,484)
Less								
Distribution or grants paid	(62,300)	(3,663)	(1,604)	(22,926)	(5,932)	(10,552)	(32,212)	(139,189)
Administration expenses	—	(1,226)	(551)	—	—	(10,706)	(7,877)	(20,360)
Closing fund balance	1,028,749	73,140	32,907	378,731	61,957	303,657	427,974	2,307,115

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

During the year, the Board of Directors approved the transfer of \$32,212 (\$nil in 2019) from Oakville Community Foundation's Endowed Fund to the Annual Campaign, \$22,926 (\$13,341 in 2019) from the Burlington and \$3,663 (\$1,861 in 2019) from the Hamilton campaign funds to Campaign 2019 and \$1,604 (\$nil in 2019) from Burlington and \$5,932 (\$nil in 2019) from Hamilton unrestricted funds to the Campaign 2019.

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 \$81,507 (\$76,104 in 2019), which is included in salaries and benefits.

8. Commitments

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

	\$
2021	166,300
2022	164,844
2023	37,698
2024	12,408
2025	10,340
Total obligation	391,590

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:

	2020	2019
	%	%
Allocation to fundraising expenses	55	58
Allocation to program expenses	45	42

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, 2020, 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 \$50,000 (\$150,000 in 2019).

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.

	2020	2019
	\$	\$
Campaign revenue	10,361,201	11,620,023
Funds received from other United Ways	760,243	875,945
Funds received for other United Ways	(514,862)	(1,437,930)
Campaign revenue	10,606,582	11,058,038

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 Reserve Fund	Community Investments Reserve Fund	Total 2020	Total 2019
	\$	\$	\$	\$
Net assets, beginning of year	1,078,901	1,026,889	2,105,790	1,879,252
(Loss) income	(11,149)	(10,613)	(21,762)	92,466
Transfers to other funds	—	11,553	11,553	134,072
Expenses	—	(25,000)	(25,000)	—
Net assets, end of year	1,067,752	1,002,829	2,070,581	2,105,790

14. Reserve fund investments

	2020	2019
	\$	\$
Oakville Community Foundation managed funds	1,509,660	1,544,331
Guaranteed income certificates	574,368	427,387
	2,084,028	1,971,718

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:

	2020	2019
	\$	\$
Balance, beginning of year	1,255,338	2,490,268
Recognized as revenue	(1,285,885)	(2,372,845)
Donations received	1,135,332	1,129,119
Investment income (net)	7,295	8,796
Balance, end of year	1,112,080	1,255,338

The balance of the deferred revenues is comprised of:

	2020	2019
	\$	\$
Current Campaign	644,970	634,577
Prior Campaign	237,925	83,807
Sprott Wealth	207,902	460,607
United Ways Community Services	19,710	-
New Horizons for Seniors Program Grant	865	1,347
Capital asset fund	708	75,000
	1,112,080	1,255,338

16. COVID-19

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus.

The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results of the United Way in future periods. The United Way has assessed that the most significant risk relates to the collection risk of pledges receivable outstanding as at March 31, 2020 (Note 3). In addition, the pandemic has caused significant losses in the global and Canadian capital markets, changes in interest rates and fluctuations in foreign currency exchange rates, consequently affecting the valuation and performance of investments. The fair value of the United Way's investments as at March 31, 2020 is \$5,182,655.

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds

Year ended March 31, 2020

	2020	2019
	\$	\$
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
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 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	819,351

United Way Halton & Hamilton**Operating fund****Schedule 1 – Schedule of community investment funds (continued)**

Year ended March 31, 2020

	2020	2019
	\$	\$
Community investments (balance brought forward)	819,351	819,351
<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
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
Milton Community Resource Centre	5,112	—
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
	175,590	175,590
Balance forward	994,941	994,941

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2020

	2020	2019
	\$	\$
Community investments (balance brought forward)	994,941	994,941
<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
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	112,832
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
	1,585,886	1,665,886
Balance forward	2,580,827	2,660,827

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2020

	2020	2019
	\$	\$
Community investments (balance brought forward)	2,580,827	2,660,827
<i>Milton Community</i>		
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
Distress Centre Halton	9,900	—
Elizabeth Fry Society of Peel	31,149	31,149
Food For Life Canada	7,200	7,200
Girls Incorporated of Halton	—	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	57,060	24,930
Nelson Youth Centres	38,700	38,700
North Halton Distress Centre	—	4,950
Oakville Crisis Centre	—	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	3,142,892	3,222,892

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2020

	2020	2019
	\$	\$
Community investments (balance brought forward)	3,142,892	3,222,892
<i>Oakville Community</i>		
Acclaim Health and Community Care Services	179,823	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	22,609	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
Senaca Seniors Day Program Halton Inc.	–	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
	1,950,202	1,961,506
Community investments before transfers from community investments reserve fund and accruals	5,093,094	5,184,398
2018/19 accrued allocations	–	(31,765)
	5,093,094	5,152,633

United Way Halton & Hamilton

Operating fund

Schedule 2 – Schedule of donor choice funds

Year ended March 31, 2020

Donor choice funds

Funded agencies
Other charities
Other United Ways

2020	2019
\$	\$
210,691	132,653
622,172	890,652
162,962	312,029
995,825	1,335,334

United Way Halton & Hamilton

Operating fund

Schedule 3 – Schedule of United Way community services

Year ended March 31, 2020

	2020	2019
	\$	\$
Community investment and agency relations	1,001,553	867,109
Labour community services	79,986	66,349
Community programs	13,953	37,225
Halton Poverty Roundtable	78,912	—
United Way of Canada dues	92,324	88,039
United Way community services	1,266,728	1,058,722
Allocation of general management and administrative expenses (Schedule 5)	491,876	488,211
	1,758,604	1,546,933

United Way Halton & Hamilton

Operating fund

Schedule 4 – Schedule of fundraising expenses

Year ended March 31, 2020

	2020	2019
	\$	\$
Salaries and benefits	1,472,565	1,505,153
Special event costs	170,091	192,658
Marketing and communications	188,614	254,358
Total direct fundraising expenses	1,831,270	1,952,169
Allocation of general management and administrative expenses (Schedule 5)	601,182	674,195
	2,432,452	2,626,364

United Way Halton & Hamilton

Operating fund

Schedule 5 – Schedule of general management and administrative expenses

Year ended March 31, 2020

	2020	2019
	\$	\$
Salaries and benefits	460,510	484,026
Occupancy costs	212,755	224,428
Professional services	107,750	148,297
Computer costs	119,455	114,812
Local transportation and meetings	51,279	51,900
Bank and service charges	55,406	47,955
Office and supplies	75,857	88,988
CEO Discretionary Fund	10,046	2,000
	1,093,058	1,162,406
Allocation of general management and administrative expenses		
Allocation to fundraising expenses (Schedule 4)	601,182	674,195
Allocation to United Way community services (Schedule 3)	491,876	488,211
Total allocation of general management and administrative expenses	1,093,058	1,162,406