
Financial statements of
United Way Halton & Hamilton

March 31, 2021

Independent Auditor’s Report	1-2
Statement of financial activities and changes in net assets	3
Balance sheet	4
Statement of cash flows	5
Notes to the financial statements	6-13
Schedules	
Schedule 1 – Schedule of community investment funds	14-18
Schedule 2 – COVID-19 investments	19-21
Schedule 3 – Schedule of donor choice funds	22
Schedule 4 – Schedule of United Way community services	23
Schedule 5 – Schedule of fundraising expenses	24
Schedule 6 – Schedule of general management and administrative expenses	25

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, 2021, 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, 2021, 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, 2021, current assets as at March 31, 2021, and net assets as at March 31, 2021. Our audit opinion on the financial statements for the year ended March 31, 2021 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.

Other Matter

The financial statements of United Way Halton & Hamilton as at and for the year ended March 31, 2020 were audited by another auditor who expressed a qualified opinion on the same basis as noted above on those statements on May 27, 2020.

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.

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants
May 26, 2021

United Way Halton & Hamilton

Statement of financial activities and changes in net assets

Year ended March 31, 2021

	Notes	Operating fund \$	Reserve fund \$	Endowment Fund \$	Capital asset fund \$	2021 Total \$	2020 Total \$
Revenue							
Campaign revenue	12	10,846,032	—	—	—	10,846,032	10,606,582
Provision for pledge loss		(400,000)	—	—	—	(400,000)	(410,000)
Net campaign revenue		10,446,032	—	—	—	10,446,032	10,196,582
Investment income (loss)		25,517	298,520	125,025	—	449,062	(11,158)
Other income		251,019	—	100,000	708	351,727	304,745
Gifts-In-Kind		490,824	—	—	—	490,824	—
Canada emergency subsidies	17	703,237	—	—	—	703,237	—
COVID-19 funding	17	4,562,394	—	—	—	4,562,394	—
Funds available for distribution		16,479,023	298,520	225,025	708	17,003,276	10,490,169
Community investments							
Community investments (Schedule 1)		5,206,182	—	—	—	5,206,182	5,118,094
COVID-19 investments (Schedule 2)		4,261,984	—	—	—	4,261,984	—
Donor choice funds (Schedule 3)		908,533	—	—	—	908,533	995,825
United Way community services (Schedule 4)		1,996,719	58,981	—	13,307	2,069,007	1,768,721
Community benefits - Gifts-In-Kind		490,824	—	—	—	490,824	—
		12,864,242	58,981	—	13,307	12,936,530	7,882,640
Excess (deficiency) of funds available for distribution over community investments		3,614,781	239,539	225,025	(12,599)	4,066,746	2,607,529
Fundraising expenses (Schedule 5)		2,225,458	69,239	—	15,622	2,310,319	2,444,818
Excess (deficiency) of funds available for distribution over expenses		1,389,323	170,300	225,025	(28,221)	1,756,427	162,711
Transfers between funds	6 and 13	(1,389,323)	1,413,022	(23,699)	—	—	—
Net assets, beginning of year		—	2,070,581	649,901	267,611	2,988,093	2,825,382
Net assets, end of year		—	3,653,903	851,227	239,390	4,744,520	2,988,093

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

United Way Halton & Hamilton

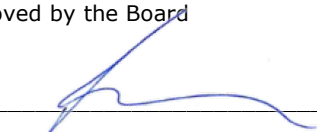
Balance sheet

As at March 31, 2021

	Notes	Operating fund	Reserve fund	Endowment Fund	Capital asset fund	2021 Total	2020 Total
		\$	\$	\$	\$	\$	\$
Assets							
Current assets							
Cash and cash equivalents	6	4,292,451	2,244,000	851,309	—	7,387,760	5,440,782
Campaign pledges receivable	4	3,336,231	—	—	—	3,336,231	3,631,274
Accounts receivable		87,267	—	—	—	87,267	57,146
Prepaid expenses		75,591	—	—	—	75,591	46,297
Contributed materials		149,041	—	—	—	149,041	—
Due (to) from other funds		(1,409,821)	1,409,903	(82)	—	—	—
Capital assets	5	—	—	—	239,390	239,390	267,611
		6,530,760	3,653,903	851,227	239,390	11,275,280	9,443,110
Liabilities							
Current liabilities							
Accounts payable and accrued liabilities		189,684	—	—	—	189,684	160,282
Community investments		5,282,014	—	—	—	5,282,014	5,182,655
Deferred revenues	15	1,059,062	—	—	—	1,059,062	1,112,080
		6,530,760	—	—	—	6,530,760	6,455,017
Commitments	9						
Net assets		—	3,653,903	851,227	239,390	4,744,520	2,988,093
		6,530,760	3,653,903	851,227	239,390	11,275,280	9,443,110

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, 2021

	2021	2020
	\$	\$
Operating activities		
Excess of funds available for distribution over expenses	1,756,427	162,711
Amortization of capital assets	28,929	22,483
Changes in non-cash working capital		
Campaign pledges receivable	295,043	330,593
Accounts receivable	(30,121)	24,521
Prepaid expenses	(29,294)	(6,553)
Contributed materials	(149,041)	—
Accounts payable and accrued liabilities	29,402	(18,919)
Community investments	99,359	(19,180)
Deferred revenues	(53,018)	(143,258)
	1,947,686	352,398
Investing activities		
Additions to capital assets	(708)	(74,292)
Net change in cash and cash equivalents	1,946,978	278,106
Cash and cash equivalents, beginning of year	5,440,782	5,162,676
Cash and cash equivalents, end of year	7,387,760	5,440,782
For the purposes of this statement cash and cash equivalents comprises		
Cash - operating fund	1,401,106	1,590,563
Short-term investments - operating fund	2,891,345	1,116,208
Short-term investments - reserve fund	2,244,000	2,084,028
Short-term investment - endowment fund	851,309	649,983
	7,387,760	5,440,782

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

Contributed materials are recorded at their fair market value at the time of donation.

Contributed services

Because of the difficulty in determining their fair value, 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.

2. Significant accounting policies (continued)

Financial instruments (continued)

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.

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.

Government subsidies

The Organization recognizes government subsidies when there is reasonable assurance that the Organization has complied with the conditions attached to the subsidies and that the subsidies will be received. Government subsidies are recorded as revenue, in the periods in which the amounts are recognized.

3. Change in accounting policy

During the year, the Organization changed its policy of recording contributed materials. In prior periods, the Organization was unable to reasonably determine a fair value of contributed materials. In the current year, the Organization is able to accurately record a fair value, therefore it is reasonable to record these materials on the financial statements. Prior period figures were not adjusted as a result of the application of the new accounting policy.

4. Campaign pledges receivable

	2021	2020
	\$	\$
Campaign pledges receivable	4,400,868	4,635,758
Allowance for uncollectable pledges	(1,064,637)	(1,004,484)
	3,336,231	3,631,274

5. Capital assets

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
	\$	\$	\$	\$
Land and land improvement	123,781	—	123,781	123,781
Building and building improvement	338,572	265,034	73,538	90,467
Furniture, equipment and computers	60,000	17,929	42,071	53,363
	522,353	282,963	239,390	267,611

6. Endowment fund investments

	2021	2020
	\$	\$
Tomorrow Fund	142,859	124,147
Wayne and Isabel Fox Family Tomorrow Fund	584,883	418,517
Legacy Managed Fund	123,567	107,319
	851,309	649,983

During the year, the Board of Directors approved the transfer of \$23,699 (\$27,431 in 2020) from the Endowment Fund to the Annual Campaign.

7. 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

7. Tomorrow & Forever Endowment Funds, Oakville Community Foundation Endowed Fund and Mario Belvedere Fund (continued)

Schedule of fund balances for the year ended March 31, 2021:

	Donor advised	Campaign Burlington	Unrestricted Burlington	Campaign Hamilton	Unrestricted Hamilton	Campaign Milton	Unrestricted Oakville	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Opening fund balance	1,028,749	74,066	33,323	378,731	61,957	303,657	427,974	2,308,457
Inflation protection income	20,225	—	—	7,872	1,300	—	—	29,397
Capital additions	—	—	481	—	—	—	—	481
Investment income	356,192	15,359	6,926	130,708	21,370	61,053	85,676	677,284
Less								
Distribution or grants paid	—	—	—	—	—	(11,605)	(16,343)	(27,948)
Administration expenses	—	(1,217)	(549)	—	—	(9,394)	(4,820)	(15,980)
Closing fund balance	1,405,166	88,208	40,181	517,311	84,627	343,711	492,487	2,971,691

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)	(755)	(342)	(32,113)	(5,251)	(2,290)	(243)	(128,142)
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	74,066	33,323	378,731	61,957	303,657	427,974	2,308,457

During the year, the Board of Directors approved the transfer of \$16,343 (\$32,212 in 2020) from Oakville Community Foundation's Endowed Fund to the Annual Campaign, \$nil (\$22,926 in 2020) from the Burlington and \$nil (\$3,663 in 2020) from the Hamilton campaign funds to Campaign 2020 and \$nil (\$1,604 in 2020) from Burlington and \$nil (\$5,932 in 2020) from Hamilton unrestricted funds to the Campaign 2020.

8. 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 \$91,965 (\$81,507 in 2020), which is included in salaries and benefits.

9. Commitments

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

9. Commitments (continued)

	\$
2022	181,915
2023	44,148
2024	16,284
2025	16,284
2026	<u>14,216</u>
Total obligation	<u>272,847</u>

10. 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 6) which do not pertain specifically to campaign and community services are allocated based on management's estimates of time as indicated below:

	%	%
Allocation to fundraising expenses	54	55
Allocation to program expenses	46	45

11. 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.

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, 2021, the most significant financial liabilities are accounts payable and accrued liabilities and the community investments.

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.

12. Campaign revenue (continued)

	2021	2020
	\$	\$
Campaign revenue	10,843,907	10,361,201
Funds received from other United Ways	486,541	760,243
Funds received for other United Ways	(484,416)	(514,862)
Campaign revenue	10,846,032	10,606,582

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:

	Total	Total
	2021	2020
	\$	\$
Net assets, beginning of year	2,070,581	2,105,790
Income (loss)	298,520	(21,762)
Transfers to other funds	1,413,022	11,553
Expenses	(128,220)	(25,000)
Net assets, end of year	3,653,903	2,070,581

14. Reserve fund investments

	2021	2020
	\$	\$
Oakville Community Foundation managed funds	2,244,000	1,509,660
Guaranteed income certificates	—	574,368
	2,244,000	2,084,028

15. Deferred revenues

Deferred revenues represent 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:

	2021	2020
	\$	\$
Balance, beginning of year	1,112,080	1,255,338
Recognized as revenue	(1,277,941)	(1,285,885)
Donations received	1,224,923	1,135,332
Investment income (net)	—	7,295
Balance, end of year	1,059,062	1,112,080

15. Deferred revenues (continued)

The balance of the deferred revenues is comprised of:

	2021	2020
	\$	\$
Current Campaign	525,445	644,970
Prior Campaign	286,512	237,925
Sprott Wealth	—	207,902
Donated goods	149,041	—
United Ways Community Services	18,346	19,710
Grants	79,718	865
Capital asset fund	—	708
	1,059,062	1,112,080

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 there is a continuing risk related to the collection risk of pledges receivable outstanding as at March 31, 2021 (Note 4).

17. Government subsidies

During the year, the Organization recorded \$703,237 of government funding received under the federal Canada Emergency Wage Subsidy ("CEWS") and Canada Emergency Rent Subsidy ("CERS"). Further, additional COVID-19 funding in the amount of \$4,042,212 was received from the Canadian government as per the COVID-19 Emergency Community Support Fund Agreement, and \$520,182 was received from the COVID-19 Emergency Response Fund. All subsidy amounts received have been recorded as revenue on the statement of financial activities and changes in net assets. As at March 31, 2021, all amounts have been received.

18. Comparative figures

Certain figures for 2020 have been reclassified to conform to the presentation adopted in 2021.

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

Year ended March 31, 2021

	2021	2020
	\$	\$
Community investment funds		
<i>Burlington Community</i>		
Acclaim Health and Community Care Services	92,657	16,802
ArtHouse for Children and Youth	6,418	—
Big Brothers Big Sisters of Halton and Hamilton	38,496	69,170
Canadian Mental Health Association, Halton Region Branch	19,927	14,333
Catholic Youth Organization	4,994	—
Community Development Halton	31,231	67,470
Community Living Burlington	71,926	72,024
Community Living Hamilton	449	—
Distress Centre Halton	28,821	—
Dundas Community Services	99	—
Elizabeth Fry Society of Greater Toronto	14,543	—
Food For Life Canada	25,179	14,494
Forestview Bible Church (Burlington Ontario)	544	6,521
Halton Alcohol and Drug Assessment Prevention and Treatment	15,985	0.00
Halton Food For Thought	20,628	40,703
Halton Multicultural Council Inc.	19,155	—
HIPPY Halton	5,239	—
Hope Place Centres	34,837	—
John Howard Society of Hamilton, Burlington & Area	499	—
John Howard Society of Peel, Halton, and Dufferin	22,091	—
Milton Community Resource Centre	1,849	—
Nelson Youth Centres	93,123	53,856
Ontario 211	11,876	19,976
Radius Child and Youth Services	55,725	22,405
Reach Out Centre for Kids	62,482	123,496
Sexual Assault & Violence Intervention Services of Halton	18,997	3,584
Support House	45,718	34,480
Supported Training and Rehabilitation in Diverse Environments	9,014	4,431
The Canadian Red Cross Society	—	28,889
The Lighthouse Program for Grieving Children	14,374	—
The Women's Centre	1,271	—
Thrive Counselling Services Halton Inc.	20,977	119,897
YMCA of Hamilton/Burlington/Brantford	29,237	106,820
Balance forward	818,361	819,351

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

Year ended March 31, 2021

	2021	2020
	\$	\$
Community investments (balance brought forward)	818,361	819,351
<i>Halton Hills Community</i>		
Acclaim Health and Community Care Services	6,215	1,890
Arthouse for Children and Youth	298	—
Big Brothers Big Sisters Of Halton and Hamilton	7,498	15,030
Canadian Mental Health Association, Halton Region Branch	5,752	6,300
Community Living North Halton	18,301	9,675
Elizabeth Fry Society of Peel	—	4,500
Food For Life Canada	9,892	7,083
Halton Alcohol and Drug Assessment Prevention and Treatment	7,992	4,590
Halton Food for Thought	741	—
Halton Multicultural Council Inc.	1,596	—
Hope Place Centres	—	2,542
Links2Care	11,926	9,000
Literacy North Halton	9,599	7,491
Milton Community Resource Centre	9,244	5,112
Nelson Youth Centres	29,194	9,832
Distress Centre Halton	32,349	35,640
Ontario 211	4,241	—
Radius Child and Youth Services	—	9,364
Sexual Assault & Violence Intervention Services of Halton	9,660	—
Reach Out Centre for Kids	—	5,400
St. John Council for Ontario	—	4,682
Support House	5,228	15,300
Supported Training and Rehabilitation in Diverse Environments	—	5,850
The Lighthouse Program for Grieving Children	—	2,809
Thrive Counselling Services Halton Inc.	—	13,500
	169,726	175,590
Balance forward	988,087	994,941

Operating fund**Schedule 1 – Schedule of community investment funds (continued)**

Year ended March 31, 2021

	2021 \$	2020 \$
Community investments (balance brought forward)	988,087	994,941
<i>Hamilton Community</i>		
Ancaster Information Centre and Community Services Inc.	34,925	11,660
AY Alternatives for Youth Hamilton	70,862	70,936
Big Brothers Big Sisters of Halton and Hamilton	55,021	175,164
Canadian Mental Health Association, Hamilton Branch	44,538	44,612
Catholic Family Services of Hamilton - Wentworth	162,444	163,150
Catholic Youth Organization	54,931	73,738
Community Living Hamilton	44,476	41,000
Dawn Patrol Child & Youth Services Inc.	—	20,000
Dundas Community Services	9,826	10,000
Elizabeth Fry Society Southern Ontario Region	19,527	18,376
Global Citizens Care for Underprivileged and Refugee Empowerment Inc.	99,926	40,000
Eva Rothwell Centre	91,625	88,631
Food for Life	8,093	—
Hamilton Council on Aging	19,926	20,000
Hamilton East Kiwanis Boys' and Girls' Club	129,925	65,691
Ontario 211	53,443	59,929
Sexual Assault Centre Hamilton & Area (SACHA)	57,925	50,000
Social Planning and Research Council of Hamilton	229,926	106,126
St. John Council for Ontario	14,926	10,000
St. Joseph's Villa Dundas	19,926	20,000
St. Matthew's House	74,926	38,400
The Hamilton and District Literacy Council	9,926	10,000
The Hamilton Young Women's Christian Association	149,926	112,832
The John Howard Society of Hamilton, Burlington & Area	24,427	25,000
The Living Rock Ministries	34,926	30,000
Threshold School of Building	49,926	30,000
Welcome Inn Community Centre of Hamilton	24,926	20,000
Wesley Urban Ministries Inc.	138,900	138,978
Wever Community Hub	31,926	32,000
YMCA of Hamilton/Burlington/Brantford	73,188	59,663
	1,835,188	1,585,886
Balance forward	2,823,275	2,580,827

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

Year ended March 31, 2021

	2021	2020
	\$	\$
Community investments (balance brought forward)	2,823,275	2,580,827
<i>Milton Community</i>		
Acclaim Health and Community Care Services	20,848	33,201
ArtHouse for Children and Youth	2,687	—
Bereaved Families of Ontario - Halton/Peel	862	10,350
Big Brothers Big Sisters Of Halton and Hamilton	24,498	36,000
Canadian Mental Health Association, Halton Region Branch	13,421	19,127
Community Development Halton	31,231	—
Community Living North Halton	24,821	23,553
Distress Centre Halton	4,206	9,900
Elizabeth Fry Society of Greater Toronto	24,238	—
Elizabeth Fry Society of Peel	—	31,149
Elizabeth Fry Society of Southern Ontario Region	398	—
Food For Life Canada	15,287	7,200
Halton Alcohol and Drug Assessment Prevention and Treatment	19,981	16,200
Halton Food For Thought	18,880	13,500
Halton Multicultural Council Inc.	4,789	—
Hope Place Centres	13,934	9,000
HIPPY Halton	16,066	—
John Howard Society of Peel-Halton-Dufferin	20,415	22,500
Literacy North Halton	12,217	14,400
Milton Community Resource Centre	61,884	57,060
Nelson Youth Centres	25,084	38,700
Ontario 211	5,090	—
Radius Child and Youth Services	28,573	35,730
Reach Out Centre for Kids	92,482	41,598
Sexual Assault & Violence Intervention Services of Halton	19,889	7,200
St. John Council for Ontario	7,674	12,150
Support House	20,490	50,647
Supported Training and Rehabilitation in Diverse Communities	10,302	7,200
The Lighthouse Program for Grieving Children	5,589	6,750
The Women's Centre	1,907	—
Thrive Counselling Services Halton Inc.	10,933	58,950
	558,676	562,065
Balance forward	3,381,951	3,142,892

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

Year ended March 31, 2021

	2021	2020
	\$	\$
Community investments (balance brought forward)	3,381,951	3,142,892
<i>Oakville Community</i>		
Acclaim Health and Community Care Services	111,923	179,823
Halton Alcohol and Drug Assessment Prevention and Treatment	35,966	56,237
Art House for Children and Youth	5,522	14,902
Big Brothers Big Sisters Of Halton and Hamilton	224,453	196,477
Canadian Hearing Society	1,570	18,838
Canadian Mental Health Association, Halton Region Branch	37,530	36,947
Community Development Halton	62,463	87,649
Community Living Oakville	99,925	40,035
Community Youth Programs Incorporated	1,413	22,609
Distress Centre Halton	79,830	107,373
Elizabeth Fry Society of Greater Toronto	58,174	45,952
Food For Life Canada	31,474	67,054
Halton Food For Thought	29,677	15,181
Halton Multicultural Council Inc.	6,385	32,410
Hippy Oakville Home-Based Program Inc.	13,621	34,196
Hope Place Centres	90,576	101,335
John Howard Society Peel Halton Dufferin	29,688	—
The Lighthouse Program for Grieving Children	19,963	37,702
Milton Community Resource Centre	1,849	—
Nelson Youth Centres	23,825	68,600
Oakville Kiwanis Meals on Wheels	22,926	20,724
Oakville Parent-Child Centre	49,926	59,189
Ontario 211	10,180	5,000
Radius Child and Youth Services	73,439	90,311
Reach Out Centre for Kids	94,963	90,057
Sexual Assault & Violence Intervention Services of Halton	18,997	3,901
St. John Council for Ontario	14,252	10,687
Supported Training and Rehabilitation in Diverse Communities	23,609	23,131
Support House	153,490	140,557
The Women's Centre of Halton	28,606	31,858
Thrive Counselling Services Halton Inc.	368,016	311,467
	1,824,231	1,950,202
Community investments before transfers from community investments reserve fund and accruals	5,206,182	5,093,094

United Way Halton & Hamilton
Operating fund
Schedule 2 – COVID-19 investments
Year ended March 31, 2021

	2021	2020
	\$	\$
COVID-19 investments		
Emergency community support fund		
Acclaim Health and Community Care Services	131,505	—
Alzheimer Society of Brant, Haldimand Norfolk, Hamilton Halton	15,000	—
Amity Goodwill Industries	79,150	—
Amyotrophic Lateral Sclerosis Society of Canada	3,500	—
Ancaster Information Centre And Community Services Inc.	9,504	—
Arthouse For Children And Youth	80,000	—
Autism Society of Ontario	20,000	—
Bereaved Families of Ontario	10,000	—
Blue Door Support Services (sponsoring Ample Labs)	30,000	—
Canadian Cancer Society	10,000	—
Canadian Hope for Africa	37,290	—
Canadian Japanese Cultural Centre	50,000	—
Canadian Mental Health Association, Halton Region Branch	51,125	—
Cancer Assistance Program City of Hamilton and District	85,115	—
Centralized West Specialized Developmental Services	58,000	—
Children's Aid Foundation of Halton	75,000	—
Community Conflict Resolution Services of Halton	34,500	—
Community Living Burlington	62,703	—
Community Living Oakville	10,003	—
Compassion Society of Halton	25,000	—
Conway Opportunity Homes Inc.	5,000	—
Distress Centre - North Halton	42,503	—
Elizabeth Fry Society of Greater Toronto	93,198	—
Essential Aid and Family Services of Ontario Inc.	50,000	—
Eva Rothwell Centre	15,350	—
Hamilton & District Extend-A-Family	10,778	—
Flamborough Information and Community Services	7,492	—
Food for Life Canada	62,560	—
Food4Kids Halton	25,000	—
Forestview Church	4,000	—
Frontier College	10,000	—
Georgetown Bread Basket	17,199	—
Global Citizens Care for Underprivileged and Refugee Empowerment Inc.	173,231	—
Good Shepherd Centre Hamilton	40,004	—
Halton Learning Foundation	32,100	—
Hamilton East Kiwanis Boys' & Girls' Club	49,330	—
Heartache2Hope	26,720	—
HIPPY Halton Home-Based Program	20,880	—
Hope Place Centres	9,600	—
Balance forward	1,572,339	—

United Way Halton & Hamilton
Operating fund
Schedule 2 – COVID-19 investments (continued)
Year ended March 31, 2021

	2021 \$	2020 \$
Emergency community support fund (balance brought forward)	1,572,339	—
COVID-19 investments		
Emergency community support fund		
Immigrants Working Centre	66,074	—
Kerr Street Community Services	81,303	—
Kids Care Oncology Central West Ontario (Ronald McDonald House)	75,000	—
Liberty for Youth	25,000	—
The Lighthouse Program for Grieving Children	10,000	—
Milton Community Resource Centre	130,342	—
Neighbour to Neighbour Centre	60,000	—
Nelson Youth Centres	85,000	—
Oak Park Neighbourhood Centre	82,673	—
Oakville & Milton Humane Society	13,936	—
Oakville Family YMCA	18,500	—
Oakville Kiwanis Meals on Wheels	6,303	—
Ontario Society for Crippled Children	39,840	—
Rygiel Supports for Community Living	42,770	—
Seeds of Hope Foundation	50,000	—
Sexual Assault & Violence Intervention Services of Halton (SAVIS)	65,621	—
Sexual Assault Centre (Hamilton & Area) SACHA	15,621	—
Shifra Homes Inc.	75,000	—
Ska:na Family Learning Centre (OBO Grandmothers Voice / Halton Learning Loc	35,600	—
Society of Saint Vincent de Paul - St. Francis Xavier Conference	30,708	—
Special Olympics Ontario Inc.	5,000	—
St Vincent de Paul Society	30,000	—
St. Matthew's House	20,004	—
Start2Finish Canada	35,000	—
Stewart Memorial Church	45,000	—
Strong Start Charitable Organization	8,777	—
Supported Training and Rehabilitation in Diverse Environments (Stride)	37,652	—
T E A D Equestrian Association For The Disabled	13,607	—
Telling Tales	15,000	—
The Baby Depot	38,900	—
The Canadian National Institute for the Blind	12,288	—
The Cedarbrook Society (aka Darling Home for Kids)	20,000	—
The Governing Council of the Salvation Army	28,000	—
The Halton Region Conservation Authority	37,000	—
The Jewish Social Services of Hamilton Inc.	60,000	—
	1,415,517	—
Balance forward	2,987,856	—

United Way Halton & Hamilton
Operating fund
Schedule 2 – COVID-19 investments (continued)
Year ended March 31, 2021

	2021	2020
	\$	\$
Emergency community support fund (balance brought forward)	2,987,856	—
COVID-19 investments		
Emergency community support fund		
The Living Rock Ministries	155,316	—
The Lost Organization	150,000	—
The Oakville Public Library Board	22,600	—
The Salvation Army Hamilton Lawson Ministries	5,000	—
The Willow Foundation	4,935	—
The Women's Centre of Halton	87,727	—
Thrive Counselling Services Halton Inc.	5,500	—
VON (Victorian Order of Nurses)	5,004	—
Welcome Inn Community Centre of Hamilton	31,004	—
Wellington Square United Church	102,783	—
Wesley Urban Ministries Inc.	157,239	—
YMCA of Hamilton/Burlington/Brantford	37,500	—
YWCA The Hamilton Young Women's Christian Association	114,254	—
Total Emergency community support fund	3,866,717	—
COVID-19 investments		
Emergency response fund and personal protective equipment		
Community Living North Halton	7,000	—
Elizabeth Fry Society Southern Ontario Region	5,000	—
Eva Rothwell Centre	5,000	—
Forestview Church	3,000	—
Halton Food For Thought	50,000	—
Sexual Assault & Violence Intervention Services of Halton (SAVIS)	5,000	—
St. John Council For Ontario - Halton Region Branch	5,000	—
The Living Rock Ministries	5,000	—
Welcome Inn Community Centre of Hamilton	43,000	—
Food for Life Canada	10,000	—
Burlington Rotary Community Hospice Inc.	18,000	—
Culture for Kids in the Arts	30,000	—
Sexual Assault Centre (Hamilton & Area) SACHA	8,000	—
Stewart Memorial Church	30,000	—
The AIDS Network	45,617	—
Personal Protective Equipment	125,650	—
Total Emergency response fund and personal protective equipment	395,267	—
Total COVID-19 investments	4,261,984	—

United Way Halton & Hamilton
Operating fund
Schedule 3 – Schedule of donor choice funds
Year ended March 31, 2021

	2021	2020
	\$	\$
Donor choice funds		
Funded agencies	170,379	210,691
Other charities	600,761	622,172
Other United Ways	137,393	162,962
	908,533	995,825

United Way Halton & Hamilton**Operating fund****Schedule 4 – Schedule of United Way community services**Year ended March 31, 2021

	2021	2020
	\$	\$
Community investment and agency relations	1,044,829	1,001,553
Labour community services	90,412	79,986
Community programs	198,621	13,953
Halton Poverty Roundtable	48,171	78,912
United Way of Canada dues	88,328	92,324
United Way community services	1,470,361	1,266,728
Allocation of general management and administrative expenses (Schedule 6)	526,358	508,777
	1,996,719	1,775,505

United Way Halton & Hamilton
Operating fund
Schedule 5 – Schedule of fundraising expenses
Year ended March 31, 2021

	2021	2020
	\$	\$
Salaries and benefits	1,345,411	1,435,008
Special event costs	96,312	170,091
Marketing and communications	165,836	188,614
Total direct fundraising expenses	1,607,559	1,793,713
Allocation of general management and administrative expenses (Schedule 6)	617,899	621,838
	2,225,458	2,415,551

United Way Halton & Hamilton

Operating fund

Schedule 6 – Schedule of general management and administrative expenses

Year ended March 31, 2021

	2021	2020
	\$	\$
Salaries and benefits	437,638	460,510
Occupancy costs	203,864	212,755
Professional services	125,626	107,750
Computer costs	167,851	119,455
Local transportation and meetings	20,061	51,279
Bank and service charges	112,141	92,963
Office and supplies	70,808	75,857
CEO Discretionary Fund	6,268	10,046
	1,144,257	1,130,615
Allocation of general management and administrative expenses		
Allocation to fundraising expenses (Schedule 5)	617,899	621,838
Allocation to United Way community services (Schedule 4)	526,358	508,777
Total allocation of general management and administrative expenses	1,144,257	1,130,615