
Financial statements of
United Way Halton & Hamilton

March 31, 2022

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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 statement of financial position as at March 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the 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 the United Way as at March 31, 2022, and its financial performance 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 revenue from the general public and estate legacies, excess (deficiency) of funds available for distribution over expenses, and cash flows from operations for the year ended March 31, 2022 and March 31, 2021, current assets as at March 31, 2022 and March 31, 2021, and net assets as April 1 and March 31 for both the 2022 and 2021 years. 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 the 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 opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 the United Way or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the 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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the 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 the 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.

Burlington, Ontario

May 25, 2022

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

MNP

United Way Halton & Hamilton

Statement of financial activities and changes in net assets

Year ended March 31, 2022

	Notes	Operating fund \$	Reserve fund \$	Endowment fund \$	Capital asset fund \$	2022 Total \$	2021 Total \$
Revenue							
Campaign revenue	11	11,162,456	—	—	—	11,162,456	10,846,032
Provision for pledge loss		(398,129)	—	—	—	(398,129)	(400,000)
Net campaign revenue		10,764,327	—	—	—	10,764,327	10,446,032
Investment income		12,748	248,439	72,351	—	333,538	449,062
Other income		1,051,838	—	—	—	1,051,838	351,727
Gifts-In-Kind		249,434	—	—	—	249,434	490,824
Canada emergency subsidies	15	413,648	—	—	—	413,648	703,237
COVID-19 funding	15	—	—	—	—	—	4,562,394
Funds available for distribution		12,491,995	248,439	72,351	—	12,812,785	17,003,276
Community investments							
Community investments (Schedule 1)		5,182,179	—	—	—	5,182,179	5,206,182
COVID-19 investments (Schedule 2)		—	—	—	—	—	4,261,984
Donor choice funds (Schedule 3)		1,453,698	—	—	—	1,453,698	908,533
United Way community services (Schedule 4)		1,997,507	70,080	11,966	30,674	2,110,227	2,069,007
One-time community grants (Schedule 7)		500,000	—	—	—	500,000	—
Community benefits - Gifts-In-Kind		251,248	—	—	—	251,248	490,824
		9,384,632	70,080	11,966	30,674	9,497,352	12,936,530
Excess (deficiency) of funds available for distribution over community investments		3,107,363	178,359	60,385	(30,674)	3,315,433	4,066,746
Fundraising expenses (Schedule 5)		2,378,569	—	—	—	2,378,569	2,310,319
Excess (deficiency) of funds available for distribution over expenses		728,794	178,359	60,385	(30,674)	936,864	1,756,427
Transfers between funds	5 and 12	(728,794)	701,144	(29,804)	57,454	—	—
Net assets, beginning of year		—	3,653,903	851,227	239,390	4,744,520	2,988,093
Net assets, end of year		—	4,533,406	881,808	266,170	5,681,384	4,744,520

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

United Way Halton & Hamilton

Balance sheet

As at March 31, 2022

	Notes	Operating fund \$	Reserve fund \$	Endowment Fund \$	Capital asset fund \$	2022 Total \$	2021 Total \$
Assets							
Current assets							
Cash and cash equivalents	5 and 13	4,174,927	3,247,262	881,808	—	8,303,997	7,387,760
Campaign pledges receivable	3	3,274,796	—	—	—	3,274,796	3,336,231
Accounts receivable		83,096	—	—	—	83,096	87,267
Prepaid expenses		92,898	—	—	—	92,898	75,591
Contributed materials		138,116	—	—	—	138,116	149,041
Due (to) from other funds		(1,326,144)	1,286,144	—	40,000	—	—
Capital assets	4	—	—	—	226,170	226,170	239,390
		6,437,689	4,533,406	881,808	266,170	12,119,073	11,275,280
Liabilities							
Current liabilities							
Accounts payable and accrued liabilities		304,444	—	—	—	304,444	189,684
Flowthrough donations payable		168,411	—	—	—	168,411	191,353
Community investments		5,137,179	—	—	—	5,137,179	5,282,014
Deferred revenues	14	827,655	—	—	—	827,655	867,709
		6,437,689	—	—	—	6,437,689	6,530,760
Commitments	8						
Net assets		—	4,533,406	881,808	266,170	5,681,384	4,744,520
		6,437,689	4,533,406	881,808	266,170	12,119,073	11,275,280

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, 2022

	2022	2021
	\$	\$
Operating activities		
Excess of funds available for distribution over expenses	936,864	1,756,427
Amortization of capital assets	30,674	28,929
Changes in non-cash working capital		
Campaign pledges receivable	61,435	295,043
Accounts receivable	4,171	(30,121)
Prepaid expenses	(17,307)	(29,294)
Contributed materials	10,925	(149,041)
Accounts payable and accrued liabilities	114,760	29,402
Flowthrough donations payable	(22,942)	(1,421)
Community investments	(144,835)	99,359
Deferred revenues	(40,054)	(51,597)
	933,691	1,947,686
Investing activities		
Additions to capital assets	(17,454)	(708)
Net change in cash and cash equivalents	916,237	1,946,978
Cash and cash equivalents, beginning of year	7,387,760	5,440,782
Cash and cash equivalents, end of year	8,303,997	7,387,760
For the purposes of this statement cash and cash equivalents comprises		
Cash - operating fund	2,293,947	1,401,106
Short-term investments - operating fund	1,880,980	2,891,345
Short-term investments - reserve fund	3,247,262	2,244,000
Short-term investment - endowment fund	881,808	851,309
	8,303,997	7,387,760

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.

Management continues to assess the impact of the COVID-19 pandemic and governments' responses to it on the Organization. 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, 2022 (Note 3).

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.

2. Significant accounting policies (continued)

Fund accounting (continued)

Endowment fund

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

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.

Centrally coordinated campaigns

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. These campaigns are known as Centrally coordinated campaigns ("CCC").

a) Funds received from other United Ways:

These funds from other United Ways under the CCC arrangement are reported when received.

b) Funds received for other United Ways:

Funds received by United Way under the CCC and CCC type arrangements are included in the campaign revenue amount when distributed – these distributed funds are recorded as a reduction to campaign revenue.

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

Donated goods 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.

2. Significant accounting policies (continued)

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.

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, equipment and computers	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

	2022	2021
	\$	\$
Campaign pledges receivable	4,276,923	4,400,868
Allowance for uncollectable pledges	(1,002,127)	(1,064,637)
	3,274,796	3,336,231

4. Capital assets

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
	\$	\$	\$	\$
Land and land improvement	123,781	—	123,781	123,781
Building and building improvement	338,572	281,963	56,609	73,538
Furniture, equipment and computers	77,454	31,674	45,780	42,071
	539,807	313,637	226,170	239,390

5. Endowment fund investments

	2022	2021
	\$	\$
Tomorrow Fund	147,825	142,859
Wayne and Isabel Fox Family Tomorrow Fund	606,122	584,883
Legacy Managed Fund	127,861	123,567
	881,808	851,309

During the year, the Board of Directors approved the transfer of \$29,804 (\$23,699 in 2021) 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

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

Schedule of fund balances for the year ended March 31, 2022:

	Donor advised \$	Campaign Burlington \$	Unrestricted Burlington \$	Campaign Hamilton \$	Unrestricted Hamilton \$	Campaign Milton \$	Unrestricted Oakville \$	Total \$
Opening fund balance	1,405,166	88,208	40,181	517,311	84,627	343,711	492,487	2,971,691
Investment income	48,935	9,070	4,132	18,110	2,964	7,781	41,855	132,847
Less								
Distribution or grants paid	(43,000)	(10,546)	(4,752)	(98,595)	(16,120)	(12,289)	(17,772)	(203,074)
Administration expenses	—	(1,381)	(629)	—	—	(9,424)	(6,969)	(18,403)
Closing fund balance	1,411,101	85,351	38,932	436,826	71,471	329,779	509,601	2,883,061

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

During the year, the Organization transferred \$17,772 (\$16,343 in 2021) from Oakville Community Foundation's Endowed Fund to the Annual Campaign, \$10,546 (\$0 in 2021) from the Burlington and \$98,595 (\$0 in 2021) from the Hamilton campaign funds to Campaign 2021 and \$4,752 (\$0 in 2021) from Burlington and \$16,120 (\$0 in 2021) from Hamilton unrestricted funds to the Campaign 2021.

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 \$93,391 (\$91,965 in 2021), which is included in salaries and benefits.

8. Commitments

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

	\$
2023	191,957
2024	193,659
2025	195,458
2026	28,764
Total obligation	<u>609,838</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 6) which do not pertain specifically to campaign and community services are allocated based on management's estimates of time as indicated below:

	2022 %	2021 %
Allocation to fundraising expenses	54	54
Allocation to program expenses	<u>46</u>	<u>46</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.

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, 2022, the most significant financial liabilities are: accounts payable and accrued liabilities and the community investments.

11. 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.

	2022	2021
	\$	\$
Campaign revenue	10,407,311	9,944,150
Funds received from other United Ways	1,231,222	1,386,298
Funds received for other United Ways	(476,077)	(484,416)
Campaign revenue	11,162,456	10,846,032

12. 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 Reserve Fund investments are held at the Oakville Community Foundation. The following breaks down the excess of revenue over transfers and expenses of reserve fund:

	Total	Total
	2022	2021
	\$	\$
Net assets, beginning of year	3,653,903	2,070,581
Income	248,439	298,520
Transfers from other funds	701,144	1,413,022
Expenses	(70,080)	(128,220)
Net assets, end of year	4,533,406	3,653,903

13. Reserve fund investments

	2022	2021
	\$	\$
Oakville Community Foundation managed funds	3,247,262	2,244,000

14. 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:

	2022	2021
	\$	\$
Balance, beginning of year	867,709	919,306
Recognized as revenue	(555,015)	(703,538)
Donations received	514,961	651,941
Balance, end of year	827,655	867,709

The balance of the deferred revenues is comprised of:

	2022	2021
	\$	\$
Current Campaign	296,784	424,091
Prior Campaign	299,287	196,513
Donated Goods	138,116	149,041
United Ways Community Services	19,695	18,346
Grants	73,773	79,718
	827,655	867,709

15. Government subsidies

During the year, the Organization recorded \$413,648 of government funding received under the federal Canada Emergency Wage Subsidy ("CEWS"). In 2021, \$703,237 was received for the CEWS and Canada Emergency Rent Subsidy ("CERS"). Further, additional COVID-19 funding in the amount of \$nil (\$4,042,212 in 2021) was received from the Canadian government as per the COVID-19 Emergency Community Support Fund Agreement, and \$nil (\$520,182 in 2021) 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, 2022, all amounts have been received.

16. Subsequent events

Subsequent to year end, a property held by the Organization was sold. The sale resulted in a gain on sale of \$2,073,970.

17. Comparative figures

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

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

Year ended March 31, 2022

	2022	2021
	\$	\$
Community investment funds		
<i>Burlington Community</i>		
Acclaim Health and Community Care Services	92,657	92,657
ArtHouse for Children and Youth	6,418	6,418
Big Brothers Big Sisters of Halton and Hamilton	34,000	38,496
Canadian Mental Health Association, Halton Region Branch	19,935	19,927
Catholic Youth Organization	5,000	4,994
Community Development Halton	31,260	31,231
Community Living Burlington	72,000	71,926
Community Living Hamilton	520	449
Distress Centre Halton	28,821	28,821
Dundas Community Services	175	99
Elizabeth Fry Society of Greater Toronto	14,543	14,543
Food For Life Canada	25,179	25,179
Forestview Bible Church (Burlington Ontario)	—	544
Halton Alcohol and Drug Assessment Prevention and Treatment	15,995	15985.00
Halton Food For Thought	20,628	20,628
Halton Multicultural Council Inc.	19,155	19,155
HIPPY Halton	5,238	5,239
Hope Place Centres	34,836	34,837
John Howard Society of Hamilton, Burlington & Area	573	499
John Howard Society of Peel, Halton, and Dufferin	1,628	22,091
Milton Community Resource Centre	1,866	1,849
Nelson Youth Centres	—	93,123
Ontario 211	9,342	11,876
Radius Child and Youth Services	55,725	55,725
Reach Out Centre for Kids	155,604	62,482
Sexual Assault & Violence Intervention Services of Halton	19,015	18,997
Support House	45,736	45,718
Supported Training and Rehabilitation in Diverse Environments	9,040	9,014
The Lighthouse Program for Grieving Children	9,397	14,374
The Women's Centre	1,290	1,271
Thrive Counselling Services Halton Inc.	25,000	20,977
YMCA of Hamilton/Burlington/Brantford	53,500	29,237
Balance forward	814,076	818,361

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

Year ended March 31, 2022

	2022	2021
	\$	\$
Community investments (balance brought forward)	814,076	818,361
<i>Halton Hills Community</i>		
Acclaim Health and Community Care Services	6,214	6,215
ArtHouse for Children and Youth	298	298
Big Brothers Big Sisters Of Halton and Hamilton	5,000	7,498
Canadian Mental Health Association, Halton Region Branch	5,759	5,752
Community Living North Halton	18,306	18,301
Distress Centre Halton	32,352	32,349
Food For Life Canada	9,891	9,892
Halton Alcohol and Drug Assessment Prevention and Treatment	8,000	7,992
Halton Food for Thought	800	741
Halton Multicultural Council Inc.	1,596	1,596
Links2Care	12,000	11,926
Literacy North Halton	9,670	9,599
Milton Community Resource Centre	9,262	9,244
Nelson Youth Centres	—	29,194
Ontario 211	8,615	4,241
Reach Out Centre for Kids	29,258	—
Sexual Assault & Violence Intervention Services of Halton	9,678	9,660
Support House	5,247	5,228
	171,946	169,726
Balance forward	986,022	988,087

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

Year ended March 31, 2022

	2022	2021
	\$	\$
Community investments (balance brought forward)	986,022	988,087
<i>Hamilton Community</i>		
Ancaster Information Centre and Community Services Inc.	35,000	34,925
AY Alternatives for Youth Hamilton	70,936	70,862
Big Brothers Big Sisters of Halton and Hamilton	54,040	55,021
Boys & Girls Club	130,000	129,925
Canadian Mental Health Association, Hamilton Branch	44,612	44,538
Catholic Family Services of Hamilton - Wentworth	162,518	162,444
Catholic Youth Organization	55,000	54,931
Community Living Hamilton	44,480	44,476
Dundas Community Services	9,825	9,826
Elizabeth Fry Society Southern Ontario Region	19,527	19,527
Eva Rothwell Centre	91,700	91,625
Food for Life	8,093	8,093
Global Citizens Care for Underprivileged and Refugee Empowerment Inc.	100,000	99,926
Hamilton Centre for Newcomer Health	20,000	—
Hamilton Community Benefits Network	25,000	—
Hamilton Council on Aging	20,000	19,926
Ontario 211	47,000	53,443
Sexual Assault Centre Hamilton & Area (SACHA)	58,000	57,925
Social Planning and Research Council of Hamilton	230,000	229,926
St. John Council for Ontario	15,000	14,926
St. Joseph's Villa Dundas	20,000	19,926
St. Matthew's House	75,000	74,926
The Hamilton and District Literacy Council	10,000	9,926
The Hamilton Young Women's Christian Association	150,000	149,926
The John Howard Society of Hamilton, Burlington & Area	24,427	24,427
The Living Rock Ministries	35,000	34,926
Threshold School of Building	50,000	49,926
Welcome Inn Community Centre of Hamilton	25,000	24,926
Wesley Urban Ministries Inc.	138,975	138,900
Wever Community Hub	32,000	31,926
YMCA of Hamilton/Burlington/Brantford	75,000	73,188
	1,876,133	1,835,188
Balance forward	2,862,155	2,823,275

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2022

	2022	2021
	\$	\$
Community investments (balance brought forward)	2,862,155	2,823,275
<i>Milton Community</i>		
Acclaim Health and Community Care Services	20,847	20,848
ArtHouse for Children and Youth	2,686	2,687
Bereaved Families of Ontario - Halton/Peel	—	862
Big Brothers Big Sisters Of Halton and Hamilton	17,000	24,498
Canadian Mental Health Association, Halton Region Branch	13,450	13,421
Community Development Halton	31,260	31,231
Community Living North Halton	24,890	24,821
Distress Centre Halton	4,238	4,206
Elizabeth Fry Society of Greater Toronto	24,310	24,238
Elizabeth Fry Society of Southern Ontario Region	473	398
Food For Life Canada	15,287	15,287
Halton Alcohol and Drug Assessment Prevention and Treatment	19,990	19,981
Halton Food For Thought	18,879	18,880
Halton Multicultural Council Inc.	4,788	4,789
HIPPY Halton	16,065	16,066
Hope Place Centres	13,934	13,934
John Howard Society of Peel-Halton-Dufferin	20,440	20,415
Literacy North Halton	12,221	12,217
Milton Community Resource Centre	61,906	61,884
Nelson Youth Centres	—	25,084
Ontario 211	4,785	5,090
Radius Child and Youth Services	28,647	28,573
Reach Out Centre for Kids	117,650	92,482
Sexual Assault & Violence Intervention Services of Halton	19,908	19,889
St. John Council for Ontario	7,710	7,674
Support House	20,508	20,490
Supported Training and Rehabilitation in Diverse Communities	10,330	10,302
The Lighthouse Program for Grieving Children	5,613	5,589
The Women's Centre	1,930	1,907
Thrive Counselling Services Halton Inc.	10,000	10,933
	549,745	558,676
Balance forward	3,411,900	3,381,951

United Way Halton & Hamilton

Operating fund

Schedule 1 – Schedule of community investment funds (continued)

Year ended March 31, 2022

	2022	2021
	\$	\$
Community investments (balance brought forward)	3,411,900	3,381,951
<i>Oakville Community</i>		
Acclaim Health and Community Care Services	111,999	111,923
Art House for Children and Youth	5,598	5,522
Big Brothers Big Sisters Of Halton and Hamilton	190,000	224,453
Canadian Hearing Society	—	1,570
Canadian Mental Health Association, Halton Region Branch	37,560	37,530
Community Development Halton	62,480	62,463
Community Living Oakville	100,000	99,925
Community Youth Programs Incorporated	—	1,413
Distress Centre Halton	79,870	79,830
Elizabeth Fry Society of Greater Toronto	58,177	58,174
Food For Life Canada	31,550	31,474
Halton Alcohol and Drug Assessment Prevention and Treatment	36,015	35,966
Halton Food For Thought	29,693	29,677
Halton Multicultural Council Inc.	6,461	6,385
Hippy Oakville Home-Based Program Inc.	13,697	13,621
Hope Place Centres	90,651	90,576
John Howard Society Peel Halton Dufferin	50,200	29,688
Milton Community Resource Centre	1,866	1,849
Nelson Youth Centres	—	23,825
Oakville Kiwanis Meals on Wheels	23,000	22,926
Oakville Parent-Child Centre	50,000	49,926
Ontario 211	15,163	10,180
Ontario Living Wage Network	5,000	—
Radius Child and Youth Services	73,439	73,439
Reach Out Centre for Kids	118,788	94,963
Sexual Assault & Violence Intervention Services of Halton	19,015	18,997
St. John Council for Ontario	14,290	14,252
Support House	153,509	153,490
Supported Training and Rehabilitation in Diverse Communities	23,630	23,609
The Lighthouse Program for Grieving Children	24,990	19,963
The Women's Centre of Halton	28,638	28,606
Thrive Counselling Services Halton Inc.	315,000	368,016
	1,770,279	1,824,231
Community investments including transfers from community investments reserve fund and accruals	5,182,179	5,206,182

United Way Halton & Hamilton
Operating fund
Schedule 2 – COVID-19 investments
Year ended March 31, 2022

	2022	2021
	\$	\$
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 Peel-Halton	—	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
Year ended March 31, 2022

	2022	2021
	\$	\$
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 Lodge)	—	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
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

United Way Halton & Hamilton
Operating fund
Schedule 2 – COVID-19 investments
Year ended March 31, 2022

	2022	2021
	\$	\$
Emergency community support fund (balance brought forward)	—	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 Equipments	—	125,650
	—	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, 2022

	2022	2021
	\$	\$
Donor choice funds		
Funded agencies	574,306	170,379
Other charities	759,221	600,761
Other United Ways	120,171	137,393
	<u>1,453,698</u>	<u>908,533</u>

United Way Halton & Hamilton**Operating fund****Schedule 4 – Schedule of United Way community services**Year ended March 31, 2022

	2022	2021
	\$	\$
Community investment and agency relations	1,020,006	1,044,829
Labour community services	85,752	90,412
Community programs	296,500	198,621
Halton Poverty Roundtable	—	48,171
United Way of Canada dues	103,632	88,328
United Way community services	1,505,890	1,470,361
Allocation of general management and administrative expenses (Schedule 6)	491,617	526,358
	1,997,507	1,996,719

United Way Halton & Hamilton
Operating fund
Schedule 5 – Schedule of fundraising expenses
Year ended March 31, 2022

	2022	2021
	\$	\$
Salaries and benefits	1,507,907	1,345,411
Special event costs	160,925	96,312
Marketing and communications	132,621	165,836
Total direct fundraising expenses	1,801,453	1,607,559
Allocation of general management and administrative expenses (Schedule 6)	577,116	617,899
	2,378,569	2,225,458

United Way Halton & Hamilton**Operating fund****Schedule 6 – Schedule of general management and administrative expenses**

Year ended March 31, 2022

	2022	2021
	\$	\$
Salaries and benefits	394,676	437,638
Occupancy costs	218,186	203,864
Professional services	109,079	125,626
Computer costs	119,020	167,851
Local transportation and meetings	24,570	20,061
Bank and service charges	113,033	112,141
Office and supplies	89,169	70,808
CEO Discretionary Fund	1,000	6,268
	1,068,733	1,144,257
Allocation of general management and administrative expenses		
Allocation to fundraising expenses (Schedule 5)	577,116	617,899
Allocation to United Way community services (Schedule 4)	491,617	526,358
Total allocation of general management and administrative expenses	1,068,733	1,144,257

United Way Halton & Hamilton
Operating fund
Schedule 7 – Schedule of one-time community grants
Year ended March 31, 2022

	2022	2021
	\$	\$
One-time community grants funding from reserves		
Canadian Mental Health Association, Halton Branch	24,000	—
Community Development Halton	10,000	—
Community Living Burlington	24,000	—
Community Living Oakville	24,000	—
Dundas Community Services	19,000	—
Elizabeth Fry Society of Greater Toronto	24,000	—
Elizabeth Fry Society Southern Ontario Region	24,000	—
Eva Rothwell Centre	14,000	—
Food for Life Canada	23,000	—
Global Citizens Care for Underprivileged and Refugee Empowerment Inc.	24,000	—
Halton Food for Thought	20,000	—
Hope Place Centres	24,000	—
John Howard Society of Hamilton, Burlington & Area	10,000	—
Literacy North Halton	5,000	—
Milton Community Resource Centre	23,000	—
Oakville Kiwanis Meals on Wheels	14,000	—
Oakville Parent-Child Centre	10,000	—
Sexual Assault & Violence Intervention Services of Halton (SAVIS)	10,000	—
St. Matthew's House	24,000	—
The Living Rock Ministries	20,000	—
The Social Planning & Research Council of Hamilton	24,000	—
The Women's Centre of Halton	24,000	—
Thrive Counselling Services Halton Inc.	15,000	—
Welcome Inn Community Centre of Hamilton	19,000	—
Wesley Urban Ministries Inc.	24,000	—
YMCA of Hamilton/Burlington/Brantford	24,000	—
	—	—
Total one-time community grants funding from reserves	500,000	—