

**NORTHUMBERLAND UNITED WAY
FINANCIAL STATEMENTS
AS AT MARCH 31, 2019**

**NORTHUMBERLAND UNITED WAY
TABLE OF CONTENTS
AS AT MARCH 31, 2019**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Changes in Net Assets	4-5
Statement of Revenues and Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8-15
Supplementary Financial Information	16-27

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Northumberland United Way

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Northumberland United Way (the Company), which comprise the statement of financial position as at March 31, 2019, and the statements of changes in net assets, revenues and expenses 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 Company as at March 31, 2019, and its results of 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 charitable organizations, the Company derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Company and we were not able to determine whether, as at and for the years ended March 31, 2019 and March 31, 2018, any adjustments might be necessary to donations revenue, excess of revenues over expenditures, assets and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Company 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 these financial statements, management is responsible for assessing the Company'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 Company, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

INDEPENDENT AUDITOR'S REPORT
PAGE 2

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 Company'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 Company'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 Company 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.

Wilkinson & Company LLP

**NORTHUMBERLAND UNITED WAY
STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2019**

	2019	2018
	\$	\$
ASSETS		
CURRENT		
Cash	150,244	175,155
Short-term investments - Note 3	293,515	266,474
Accounts receivable - Note 4	206,943	209,681
Prepaid expenses and deposits	19,526	14,345
	670,228	665,655
TANGIBLE CAPITAL ASSETS - Note 6	479,361	488,371
	1,149,589	1,154,026
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	16,241	11,575
Deferred designated donation revenue	11,494	18,477
Deferred capital grant revenue - Note 7	376,440	378,966
Deferred operating revenue	2,955	12,750
Deferred fundraising revenue	15	478
Deferred fundraising events	-	12,250
	407,145	434,496
NET ASSETS		
Invested in tangible capital assets	102,921	109,405
Planned giving Reserve	-	43,667
IT Capital Reserve	2,500	-
Building Reserve	5,000	-
General reserve - Note 10	632,023	566,458
	742,444	719,530
	1,149,589	1,154,026

APPROVED ON BEHALF OF THE BOARD

_____ Director
_____ Director

The accompanying notes form an integral part of these financial statements

NORTHUMBERLAND UNITED WAY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2019

2019:

	Investment in Tangible Capital Assets (Internally Restricted) \$	Planned Giving Note 9 \$	General Reserve Note 10 (Unrestricted) \$	IT Reserve Fund (Internally Restricted) \$	Building Reserve Fund (Internally Restricted) \$	Total 2019 \$
BALANCE - BEGINNING OF YEAR	109,405	43,667	566,458	-	-	719,530
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	(6,484)	-	29,398	-	-	22,914
INTERNAL TRANSFERS - NOTE 9	-	(43,667)	36,167	2,500	5,000	-
BALANCE - END OF YEAR	102,921	-	632,023	2,500	5,000	742,444

The accompanying notes form an integral part of these financial statements

**NORTHUMBERLAND UNITED WAY
STATEMENT OF CHANGES IN NET ASSETS - (Cont'd)
FOR THE YEAR ENDED MARCH 31, 2019**

2018:

	Investment in Tangible Capital Assets (Internally Restricted) \$	Planned Giving Note 9 \$	General Reserve Note 10 (Unrestricted) \$	IT Reserve Fund (Internally Restricted) \$	Building Reserve Fund (Internally Restricted) \$	Total 2018 \$
BALANCE - BEGINNING OF PERIOD	115,786	42,560	509,695	-	-	668,041
EXCESS OF REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	(8,465)	1,107	58,847	-	-	51,489
NET CHANGE IN INVESTMENT TANGIBLE CAPITAL ASSETS	2,084	-	(2,084)	-	-	-
BALANCE - END OF YEAR	109,405	43,667	566,458	-	-	719,530

The accompanying notes form an integral part of these financial statements

**NORTHUMBERLAND UNITED WAY
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 \$	2018 \$
REVENUES		
Donations	518,950	604,955
Fundraising events	129,878	125,326
Major/special gifts	-	25,000
Sponsorship	13,000	5,000
Bequests, stock transfers and one time gifts	43,457	71,553
Funds transferred from other United Way - Centraides - Schedule F	50,812	46,684
Funds transferred to other United Way - Centraides - Schedule G	(713)	(2,342)
Uncollected pledges (pledge loss)	(15,829)	(19,999)
	739,555	856,177
Amortization of deferred capital grants - Note 7	9,562	9,717
Back Pack program	29,758	26,049
Children's Services Flowthrough	2,921	513
Day of Caring	17,035	14,663
Employment grants (HRSDC)	3,831	4,933
Info Northumberland and 211 - Note 13	30,003	27,432
Investment income	5,663	6,980
Leadership Development	2,110	2,550
Other revenue	3,795	-
Planned Giving	-	1,000
	844,233	950,014
EXPENSES		
Fundraising events - Schedule B	16,957	21,490
Fundraising expenses - Schedule B	223,350	209,129
FUNDS AVAILABLE FOR ALLOCATIONS AND PROGRAMS	603,926	719,395
Allocation and Programs:		
Allocations and designations - Schedule C	359,483	396,810
United Way Programs - Schedule C	221,529	271,096
	581,012	667,906
REVENUE OVER EXPENDITURES	22,914	51,489

**NORTHUMBERLAND UNITED WAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 \$	2018 \$
OPERATING ACTIVITIES		
Revenue over expenditures	22,914	51,489
Adjustment for items which do not affect cash -		
Amortization of tangible capital assets	16,045	18,181
Amortization of deferred capital grants	(9,562)	(9,717)
	29,397	59,953
Net change in non-cash working capital balances		
Investments	(27,041)	31,776
Accounts receivables	2,738	121,287
Prepaid expenses	(5,181)	8,952
Accounts payable and accrued liabilities	4,667	(1,965)
Deferred designation donation revenue	(6,983)	(120,130)
Deferred fundraising events revenue	(12,250)	11,995
Deferred fundraising revenue	(463)	(419)
Deferred operating revenue	(9,795)	(368)
Trillium fund	-	2,605
CASH FLOWS PROVIDED FROM (USED IN) OPERATING ACTIVITIES	(24,911)	113,686
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(7,036)	(2,084)
Deferred capital contributions - Note 7	7,036	-
CASH FLOWS USED IN INVESTING ACTIVITIES	-	(2,084)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FOR YEAR	(24,911)	111,602
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	175,155	63,553
CASH AND CASH EQUIVALENTS - END OF YEAR	150,244	175,155

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

1. NATURE OF OPERATIONS

The Northumberland United Way is a not-for-profit organization incorporated without share capital under the laws of Ontario. Its principal activities include the fundraising for and allocation to not-for-profit organizations. The organization is a registered charity, with charitable registration number 10778 5339 RR0001, is exempt from income tax and may issue charitable donation income tax receipts to donors.

2. ACCOUNTING POLICIES

Outlined below are those accounting policies adopted by the company considered to be particularly significant:

(a) Basis of Accounting

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. The organization follows the accrual method of accounting. The accrual basis recognizes revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of goods or services received and the creation of a legal obligation to pay.

(b) Financial Instruments

(i) Measurement of Financial Instruments

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost except for equities quoted in an active market, which are subsequently measured at fair value. Changes in fair value are recognized in income.

There are no financial assets measured at fair value.

Financial assets measured at amortized cost include cash, short-term investments and accounts receivables.

There are no financial liabilities measured at fair value.

Financial liabilities measured at amortized cost include accounts payables and accrued liabilities and government remittances payables.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recorded in net income. When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the impairment amount previously recognized.

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

2. ACCOUNTING POLICIES - (Cont'd)

(c) Accounting Estimates

The preparation of financial statements in conformity with Canadian generally 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. Significant items subject to such estimates and assumptions include valuation of the allowance for pledge losses and deferred revenue, and the estimated useful life of the capital assets. Actual results could differ from those estimates.

(d) Cash and Equivalents

Cash and equivalents consist of cash on hand, bank balances and investments in savings accounts.

(e) Investments

Investments are recorded at fair value. Fair values of the investments are determined by reference to published price quotations provided by the organization's investment broker. Transaction cost on the acquisition and sale of investments are expensed in operations. Unrealized gains and losses are reported in operations. Realized gains and losses on the disposal of investments are determined on a completed transaction basis.

(f) Tangible Capital Assets

Tangible capital assets are stated at acquisition cost. Gains or losses on the disposal of individual assets are recognized in earnings in the year of disposal. Amortization of tangible capital assets, which is based on estimated useful life, is calculated on the following bases and at the rates set out below:

Asset	Basis	Rate
Building	Declining balance	2.5%
Computer and software	Declining balance	30%
Furniture and fixtures	Declining balance	20%
Paving	Declining balance	4%

(g) Government Assistance

Government assistance related to operating program is recognized as revenue when received or receivable. Government grants related to capital projects are recorded as deferred capital grant revenue when received, and are amortized to revenue on the same basis as the amortization of the related capital assets.

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

2. ACCOUNTING POLICIES - (Cont'd)

(h) Contributed Services

The work of the organization is dependent on the voluntary service of many members and others. Since these services are not normally purchased by the organization and because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

(i) Allocation of Expenses

The organization engages in the activities of fundraising and community support programs. The costs of each activity include the costs of the personnel, premises and other expenses that are directly related to providing the activities. The organization also incurs certain general support expenses that are common to the management and administration of the organization and all of its activities.

The organization allocates its general management and administration expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. General management and administration expenses are allocated proportionately on the same basis as the direct salaries and benefits of the activity.

(j) Revenue Recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions and pledges are recognized as revenue when received, or receivable when the pledge has been made, and when they can be reasonably estimated and collection is reasonably assured.

Revenue from grants is recognized in the year to which the funding related where all substantial agreements terms have been met.

3. SHORT-TERM INVESTMENTS

	2019	2018
	\$	\$
Securities	-	1,229
Global Fixed Income	122,631	120,448
Equity Funds	66,903	66,492
Mutual funds	103,981	78,305
	293,515	266,474

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

4. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	2019	2018
	\$	\$
Pledges receivable	228,106	228,653
Allowance for uncollectible	(25,000)	(25,000)
	203,106	203,653
HST receivable	3,837	6,028
	206,943	209,681

5. TRILLIUM FUND

The Trillium Fund consists of funds invested with United Way of Canada as part of a matching investment with Ontario Trillium Foundation in the 1980's. Interest is earned on the fund. In year ending March 31, 2018, UWC returned these funds to local United Ways.

6. TANGIBLE CAPITAL ASSETS

	2019		2018	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	\$	\$	\$	\$
Land	76,397	-	76,397	-
Building	405,279	24,428	398,244	14,753
Computer and software	75,971	65,236	75,971	60,635
Furniture and fixtures	56,352	50,138	56,352	48,584
Paving	5,717	553	5,717	338
	619,716	140,355	612,681	124,310
Cost less accumulated amortization	\$ 479,361		\$ 488,371	

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

7. DEFERRED CAPITAL GRANT REVENUE

Donations and funding received for the purchase of specific capital assets are amortized to revenue at the same rate as the amortization of those related capital assets. The amortized revenue in the current year is \$9,562 (2018 - \$9,717).

	2019	2018
	\$	\$
Benevolent Foundation - Note 11	393,603	393,603
Rotary Club of Cobourg	7,036	-
Accumulated amortization	(24,199)	(14,637)
	376,440	378,966

8. ACQUISITION OF PROPERTY

In April 2016, Northumberland United Way received a donation from a local donor through the Benevolent Foundation for the sole purpose of purchasing and renovating the building at 62 Swayne St., Cobourg.

The acquisition and renovation costs to the property have been reflected in the financial statements as follows:

	2019	2018
	\$	\$
Tangible Capital Assets		
Land	76,397	76,397
Building at amortized cost	380,851	383,491
	457,248	459,888
Liabilities		
Deferred Capital Contributions	376,440	378,966
Net Assets		
Restricted Capital Contribution	80,808	80,922
	457,248	459,888

The deferred revenue of \$376,440 is being amortized to revenue on the same basis as the building. The amortization of deferred revenue to the current year amounts to \$9,562 (2018 - \$9,717).

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

9. NET ASSETS TRANSFERS

During the year the Board of Directors approved the transfer of funds from the internally restricted planned giving fund to the general reserve and set up two new internally restricted funds for IT and Building.

10. GENERAL RESERVE

The general reserve represents the net assets which include monies raised during the current year and pledges receivable, net of a \$25,000 pledge loss allowance, at the end of the year. These amounts are intended to fund United Way programs, grants, allocations to community partners and operations in the subsequent year. The organization intends to maintain a minimum cash on hand amount equivalent to three months of operations.

11. BUILDING OPERATING COSTS

In April 2016, Northumberland United Way received a donation from a local donor through the Benevolent Foundation for the sole purpose of purchasing and renovating the building at 62 Swayne Street, Cobourg. As of March 1, 2017, Big Brothers Big Sisters Northumberland shared the space as designated by the donor. Operational costs are shared between Northumberland United Way and Big Brothers Big Sisters Northumberland.

12. ALLOCATION OF EXPENSES

General management and administrative expense of \$71,406 (2018 - \$75,981), including amortization of tangible capital assets, have been allocated as reflected on Schedule A to Fundraising (Schedule B) and Charitable Programs & Services (Schedule C). Distribution of these expenses is based on a breakdown of staff time spent in each area as indicated below:

	Fundraising	Programs	Administration	TOTAL
CEO	40%	40%	20%	100%
Finance	50%	20%	30%	100%
Resource Development	80%	20%		100%
Communications	40%	60%		100%
Total	210%	140%	50%	400%
Direct	210%	140%		350%
Ratio	60.0%	40.0%		100%

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

13. COMMUNITY PROGRAM EXPENSES

	Info Northumberland and 211	
	2019	2018
	\$	\$
Office and miscellaneous	2,628	1,885
Professional development, training and membership	4,348	1,300
Wages, benefits and fees	16,697	29,704
Vehicle and travel	39	82
	23,712	32,971

Info Northumberland was an information and referral service funded by Northumberland United Way, Northumberland Family Respite and 211 Ontario Services Corporation. Info Northumberland provided data records for the province-wide 211 initiative. This program closed in September 2018 and services will now be provided by Ontario 211.

14. BOARD OF DIRECTORS FINANCIAL DISCLOSURE

For the year ending March 31, 2019, Northumberland United Way incurred web site expenses with Project Lola where one member of its Board of Directors is associated. Transactions involving Northumberland United Way and the company totalled \$454 for 2019. Also during the year, Northumberland United Way reimbursed one member of its Board of Directors \$146 for a software purchase. These transactions are considered to be in the normal course of business and are measured at fair value.

15. CAPITAL DISCLOSURES - NOT-FOR-PROFIT ORGANIZATIONS

The organization's objectives with respect to capital management are to maintain a minimum capital base that allows the organization to continue with and execute its overall purpose as disclosed in Note 1, "Nature of Operations." Northumberland United Way's Board of Directors perform periodic reviews of the capital needs to ensure they remain consistent with the risk tolerance that is acceptable to the organization.

**NORTHUMBERLAND UNITED WAY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

16. FINANCIAL INSTRUMENTS RISK

In the normal course of business, the Organization is exposed to a number of risks that can affect its operational performance. These risks are as follows:

(a) Interest Rate Risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates.

The organization is exposed to interest rate risk through its interest-bearing corporate debt securities. As prevailing interest rates increase or decrease, the market value of the interest-bearing investments will change.

(b) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is also exposed to credit risk arising from its accounts and contributions receivable. Credit risk is the risk that the counterparty to the transaction will not pay.

The organization's cash is held at the regional credit union. The organization's cash equivalents and investments are held through two major institutions. The organization's accounts receivable includes a large number of smaller balances from individual donors in a number of different industries and sectors, and the assessment of collectibility of these amounts is based on historical collection rates of the organization.

(c) Market Risk

The organization is exposed to fluctuations in equity markets on its investments in mutual funds since they are invested in Canadian equities which are subject to stock market fluctuations.

(d) Liquidity Risk

Liquidity risk is the risk that the organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities.

There have been no changes to the organization's financial instrument risk exposure from the prior year.

SUPPLEMENTARY FINANCIAL INFORMATION

	<u>Page</u>
AUDITOR'S COMMENTS ON SUPPLEMENTARY FINANCIAL INFORMATION	17
Schedule A: General Management and Administrative Expenses	18
Schedule B: Fundraising Expenses	19
Schedule C: Allocations and Programs	20
Schedule D: Allocations and Designations to Community Partners	21
Schedule E: Designations Paid to Other Charitable Organizations	22
Schedule F: Funds Transferred from Other United Ways - Centraides	24
Schedule G: Funds Transferred to Other United Ways - Centraides	24
Schedule H: Community Grants	25

**INDEPENDENT AUDITOR'S COMMENTS ON SUPPLEMENTARY FINANCIAL
INFORMATION**

To the Directors of the
Northumberland United Way

We have audited the accompanying financial statements of Northumberland United Way, which comprise the statement of financial position as at March 31, 2019 and the statements of changes in net assets, revenues and expenses and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information and have issued our report thereon dated May 17, 2018 which contained a qualified opinion on those financial statements. The audit was performed to form an opinion on the financial statements as a whole. The supplementary financial information is presented for the purpose of additional analysis and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves.

Wilkinson & Company LLP

TRENTON, Canada
May 24, 2019

Chartered Professional Accountants
Licensed Public Accountants

NORTHUMBERLAND UNITED WAY
SCHEDULE A: GENERAL MANAGEMENT AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
	\$	\$
Amortization of tangible capital assets	16,045	18,181
Bank charges	47	69
Communication	269	252
Information Technology	4,276	4,388
Insurance	988	1,094
Marketplace research	-	5,829
Office supplies	3,591	3,856
Operating Costs - Insurance - Note 11	1,471	1,329
Operating Costs - Taxes - Note 11	2,847	8,542
Operating Costs - Utilities - Note 11	3,128	4,028
Operating Costs - Miscellaneous - Note 11	9,881	11,593
Operating Costs Recovered - Note 11	(8,485)	(15,373)
Professional development and travel	1,046	145
Professional services	1,933	1,923
Strategic planning	-	12,670
Telephone	791	1,018
Wages and benefits	32,776	16,437
Website	802	-
Total general management and administration expenses before allocation	71,406	75,981
Allocation to fundraising expenses (To Schedule B)	(42,844)	(45,589)
Allocation to program expenses (To Schedule C)	(28,562)	(30,392)
Net general management and administration expenses	-	-

**NORTHUMBERLAND UNITED WAY
SCHEDULE B: FUNDRAISING EXPENSES
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 \$	2018 \$
Advertising	4,760	5,736
Bank charges	3,977	4,369
Commissions	1,115	1,277
Direct mail	7,386	10,867
Insurance	1,259	1,751
Other direct fundraising expenses	3,666	1,370
Postage	4,057	2,846
Printing material	4,955	3,975
Professional development and travel	2,183	1,037
Professional services	3,866	3,846
Supplies	4,402	3,524
Telephone	1,628	2,036
Wages and employer costs (HRSDC)	5,995	6,367
Wages, employer costs and health benefits	131,257	114,539
Direct fundraising expenses	180,506	163,540
Allocation of general management and administrative expenses (from Schedule A)	42,844	45,589
Fundraising event expenses	223,350	209,129
	16,957	21,490
Total fundraising expenditures	240,307	230,619

**NORTHUMBERLAND UNITED WAY
SCHEDULE C: ALLOCATIONS AND PROGRAMS
FOR THE YEAR ENDED MARCH 31, 2019**

	2019 \$	2018 \$
Allocations and Designations		
Allocations and designations to community partners (Schedule D)	316,250	285,700
Designations to other charitable organizations (Schedule E)	17,536	111,110
Community Grants (Schedule H)	25,697	-
Total allocations and designations	359,483	396,810
Charitable Program Expenses		
Advertising	879	1,345
Back pack program	33,446	26,049
Children's Services flowthrough	2,921	513
Communications	269	307
Community membership and subscriptions	1,163	1,922
Community impact process	1,097	282
Day of Caring	17,035	14,663
Info Northumberland and 211 - Note 13	23,712	32,971
Insurance	1,102	1,532
Leadership Development services	222	233
Office supplies	2,836	3,531
Professional development and conferences	1,328	1,610
Professional services	3,867	3,846
Telephone	1,627	2,036
Travel	464	727
United Way of Canada Membership dues	8,788	9,641
Wages, employer costs and health benefits	92,211	139,496
	192,967	240,704
Allocation of general management and administration expenditures - (from Schedule A)	28,562	30,392
Total program expenditures	221,529	271,096
Total allocations and programs	581,012	667,906

NORTHUMBERLAND UNITED WAY
SCHEDULE D: ALLOCATIONS AND DESIGNATIONS TO COMMUNITY PARTNERS
FOR THE YEAR ENDED MARCH 31, 2019

	2019		2018	
	Allocations \$	Designations \$	Allocations \$	Designations \$
Alzheimer Society of Peterborough, Kawartha Lakes, Northumberland & Haliburton	11,250	-	-	-
Cornerstone Family Violence Treatment	40,145	1,105	40,592	4,408
Habitat for Humanity	9,750	-	6,750	-
Green Wood Coalition	16,000	2,000	16,752	5,198
Help Centre	89,750	-	82,250	-
Northumberland Big Brothers Big Sisters	53,558	442	54,631	869
Northumberland Community Counselling Centre	51,250	-	40,000	-
Rebound Child & Youth Services	16,625	-	9,375	-
WrapAround Northumberland	24,375	-	20,250	-
YMCA Northumberland	-	-	4,625	-
	312,703	3,547	275,225	10,475
Total	316,250		285,700	

NORTHUMBERLAND UNITED WAY
SCHEDULE E: DESIGNATIONS PAID TO OTHER CHARITABLE ORGANIZATIONS
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
	\$	\$
ALS Society of Canada	-	494
Abigail's Learning Centre	1,144	-
Alzheimer Centre of Excellence Foundation	-	499
Alzheimer Society of Canada	-	499
Arthritis Society	-	75
Aura Freedom International	-	384
Autism Home Base Durham	229	204
Big Brothers Big Sisters Foundation of Canada	121	-
Bladder Cancer Canada	-	325
Brighton Fare Share Food Bank	390	-
Camp Oochigeas	-	499
Campbellford Memorial Hospital Foundation	416	499
Canadian Cancer Society	152	946
Canadian Diabetes Association	126	285
Canadian Liver Foundation	-	296
Canadian Red Cross	-	1,647
Charles H. Best Diabetes Centre	520	1,401
Children's Foundation	-	998
Children's Wish Foundation	-	180
Church of St. John the Evangelist	-	3,840
Colborne Legion Assistance Fund	100	-
Community Care Northumberland	260	-
Community Living West Northumberland	831	950
Computing Society to Reboot Canada	78	150
Distress Centres, Toronto	121	-
Fare Share Food Bank	1,300	4,102
Farley Foundation	248	494
Fellowship Baptist Church	-	3,914
Five Countries Children's Centre	1,473	3,696
Fixed Fur Life	260	-
Food for Life Canada	121	-
Girl Guides of Canada	-	150
Grandview Children's Foundation	-	494
Health Partners Canada	-	75
Heart & Stroke Foundation	520	2,147
Helping Homeless Pets	-	494
Highland Animal Relief Team	-	948
Holy Family Catholic Church	260	499
HKPR Health Unit - Safe Communities	1,000	-
Juvenile Diabetes Research Foundation	580	2,747
Kerry's Place Autism Services	-	541
Kidney Foundation of Canada	520	998
Make a Wish Foundation	-	250

NORTHUMBERLAND UNITED WAY
SCHEDULE E: DESIGNATIONS PAID TO OTHER CHARITABLE ORGANIZATIONS
FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
	\$	\$
Movember Canada	-	2,440
Multiple Sclerosis	530	-
Northumberland Hills Hospital Foundation	-	5,208
Northumberland Humane Society	1,820	8,073
Ontario Federation of Anglers & Hunters	-	998
Our Lady of Mercy Parish	-	1,518
Parkinson Society	130	497
Port Hope Healthcare Foundation	520	198
Port Hope United Church	520	998
Primrose Donkey Sanctuary	-	499
Princess Margaret Cancer Foundation	-	499
Queens University	-	891
Quinte Access	-	100
Richard Ivey School of Business	-	741
Royal Canadian Legion Br 103 Poppy Fund	-	150
Salvation Army	390	9,219
Salvation Army Bowmanville	-	998
Salvation Army Oshawa	-	480
St. Francis of Assissi Church	-	288
St. John's Anglican Church	-	1,498
St. Joseph's Church, Bowmanville	-	1,480
St. Mark's Anglican Church	-	494
St. Michael's Church, Cobourg	-	7,005
St. Michael's Hospital Foundation	-	499
St. Paul's United Church	-	3,914
St. Vincent de Paul Society	-	499
Save Me Dog Rescue	390	-
Save Our Heritage Organization	520	520
Share Life	-	1,480
Sit with Me Rescue	520	-
Sleeping Children Around the World	-	741
Sounds of the Next Generation	-	499
Sunnybrook Fdn, Gord Downie Fund	130	-
Tides Canada Foundation	130	-
Toronto General Hospital Tourette's Syndrome	-	624
Toronto Hospital for Sick Children	1,010	20,356
Unicef Canada	-	2,470
University of Waterloo	-	899
Victorian Order of Nurses	-	998
Victoria Quilts Canada	156	-
World Renew	-	200
	17,536	113,691
Designation Adjustment	-	(2,581)
	17,536	111,110

**NORTHUMBERLAND UNITED WAY
SCHEDULE F AND G: FUNDS TRANSFERRED FROM/TO OTHER
UNITED WAYS - CENTRAIDES
FOR THE YEAR ENDED MARCH 31, 2019**

SCHEDULE F: FUNDS TRANSFERRED FROM OTHER UNITED WAYS - CENTRAIDES

	2019 \$	2018 \$
United Way of Burlington/Hamilton	318	22
United Way of Calgary	1,155	1,321
United Way of Durham	3,161	1,794
United Way of Greater Toronto	37,675	37,733
United Way of Hastings Prince Edward	360	409
United Way of Kingston	-	152
United Way of Kitchener Waterloo	64	-
United Way of Montreal	125	-
United Way of Peel Region	596	989
United Way of Peterborough	-	118
United Way of Winnipeg	1,508	848
	44,962	43,386
Flow-Through from Host United Ways - Centraides		
Government of Canada (UWC)	5,850	3,298
	50,812	46,684

SCHEDULE G: FUNDS TRANSFERRED TO OTHER UNITED WAYS - CENTRAIDES

	2019 \$	2018 \$
United Way of Durham	-	941
United Way of Greater Toronto	343	-
United Way of Hastings Prince Edward	370	-
United Way of Peterborough	-	1,401
	713	2,342

**NORTHUMBERLAND UNITED WAY
SCHEDULE H: COMMUNITY GRANTS PAID
FOR THE YEAR ENDED MARCH 31, 2019**

	2019	2018
	\$	\$
COMMUNITY GRANTS		
Big Brothers Big Sisters Northumberland	5,000	-
Cornerstone Family Violence Prevention Centre	4,787	-
Greenwood Coalition	4,000	-
Transition House	4,410	-
HKPR Health Unit - Food for Thought	5,000	-
Sounds of the Next Generation	2,500	-
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Total	25,697	-
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