

**Northumberland United Way**  
**Financial Statements**  
For the year ended March 31, 2020

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## Independent Auditor's Report

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To the Members of Northumberland United Way

### Qualified Opinion

We have audited the accompanying financial statements of Northumberland United Way, which comprise the statement of financial position as at March 31, 2020, and the statements of changes in net assets, operations 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 Northumberland United Way as at March 31, 2020, and the 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, Northumberland United Way derives revenue from campaign contributions, fundraising events and other donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore we were not able to determine whether any adjustments might be necessary to campaign contributions, fundraising events and other donations other than grants, excess of revenue over expense, and cash flows from operations for the year ended March 31, 2020, current assets as at March 31, 2020, and net assets as at March 31, 2020 and April 1, 2019. The predecessor auditor's opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Other Matter

The financial statements of Northumberland United Way for the year ended March 31, 2019 were audited by another auditor who expressed a qualified opinion on May 24, 2019 for reasons described in the Basis for Qualified Opinion section.

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

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

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 Organization 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Cobourg, Ontario  
September 1, 2020

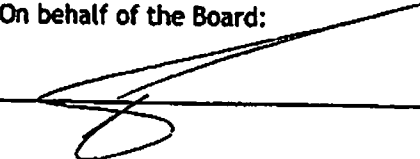
**Northumberland United Way  
Statement of Financial Position**

March 31	2020	2019
<b>Assets</b>		
<b>Current</b>		
Cash and bank	\$ 82,857	\$ 88,299
Short term investments (Note 3)	355,933	355,455
Pledges receivable (Note 6)	227,336	203,106
Accounts receivable	5,023	3,837
Prepaid expenses	28,320	19,526
	699,469	670,223
<b>Capital assets (Note 4)</b>	467,614	479,361
	\$ 1,167,083	\$ 1,149,584

**Liabilities and Net Assets**

<b>Current</b>		
Accounts payable and accruals	\$ 24,361	\$ 16,236
Deferred revenue	16,960	14,464
	41,321	30,700
<b>Long-Term</b>		
Deferred capital contributions (Note 5)	367,029	376,440
	408,350	407,140
<b>Net Assets</b>		
Invested in capital assets	105,698	102,921
Unrestricted	638,035	632,023
IT capital (internally restricted)	5,000	2,500
Building (internally restricted)	10,000	5,000
	758,733	742,444
	\$ 1,167,083	\$ 1,149,584

On behalf of the Board:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

**Northumberland United Way  
Statement of Changes in Net Assets**

**For the year ended March 31**

**2020**

**2019**

	<b>Capital Fund</b>	<b>General Fund</b>	<b>IT Capital Fund</b>	<b>Building Fund</b>	<b>Total</b>	<b>Total</b>
<b>Balance, beginning of the year</b>	<b>\$ 102,921</b>	<b>\$ 632,023</b>	<b>\$ 2,500</b>	<b>\$ 5,000</b>	<b>\$ 742,444</b>	<b>\$ 719,530</b>
<b>Excess of revenues over expenses for the year</b>	<b>-</b>	<b>16,289</b>	<b>-</b>	<b>-</b>	<b>16,289</b>	<b>22,914</b>
	<b>102,921</b>	<b>648,312</b>	<b>2,500</b>	<b>5,000</b>	<b>758,733</b>	<b>742,444</b>
<b>Interfund transfers</b>	<b>2,777</b>	<b>(10,277)</b>	<b>2,500</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>Balance, end of the year</b>	<b>\$ 105,698</b>	<b>\$ 638,035</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 758,733</b>	<b>\$ 742,444</b>

The accompanying notes are an integral part to these financial statements

**Northumberland United Way**  
**Statement of Operations**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Fundraising cash & pledges	\$ 534,961	\$ 518,950
COVID-19 emergency fund	8,500	-
Stocks and shares	29,013	43,457
Funds transferred from other United Ways - Centraides - Schedule G	36,604	50,812
Funds transferred to other United Ways - Centraides - Schedule H	-	(713)
Sponsorship	13,000	13,000
<b>Fundraising events:</b>		
Northumberland United Way events	111,618	108,907
3rd party events	15,169	20,971
<b>Northumberland United Way programs:</b>		
Back packs for kids	20,328	29,758
Day of caring	19,042	17,035
Leadership development services	2,260	2,110
Children's services flow through	-	2,921
<b>Community Fund</b>	<b>790,495</b>	<b>807,208</b>
Major/Special Gifts	50,000	-
Ontario 211	19,844	30,003
Less: Uncollected pledges (pledge loss)	(9,504)	(15,829)
Amortization of deferred contributions	9,411	9,562
Grants (HRSDC)	3,988	3,831
Investment income (loss)	(9,805)	5,663
Other revenue	-	3,795
<b>Total revenue</b>	<b>854,429</b>	<b>844,233</b>
<b>Expenditures</b>		
Fundraising expenses - Schedule B	260,070	240,307
<b>Allocations and Programs</b>		
Community grants paid - Schedule F	27,522	25,697
Community programs - Schedule C	186,961	221,529
COVID-19 emergency fund	8,500	-
Funds distributed to Community Partners - Schedule D	342,250	316,250
Funds distributed to other charitable organizations - Schedule E	12,837	17,536
<b>Total expenditures</b>	<b>838,140</b>	<b>821,319</b>
<b>Excess of revenue over expenses</b>	<b>\$ 16,289</b>	<b>\$ 22,914</b>

**Northumberland United Way**  
**Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
<b>Cash flows from operating activities</b>		
Excess of revenue over expenses	\$ 16,289	\$ 22,914
Items not involving cash		
Amortization of capital assets	14,524	16,045
Amortization of deferred capital contributions	(9,411)	(9,562)
	<u>21,402</u>	<u>29,397</u>
<b>Changes in non-cash balances</b>		
Pledges receivable	(24,230)	2,738
Accounts receivable	(1,186)	-
Prepaid expenses	(8,794)	(5,181)
Accounts payable and accruals	8,125	4,667
Deferred revenue	2,496	(29,491)
	<u>(2,187)</u>	<u>2,130</u>
<b>Cash flows from investing activities</b>		
Capital asset additions	(2,777)	(7,036)
Less: restricted capital contributions received (Note 6)	-	7,036
	<u>(2,777)</u>	<u>-</u>
Purchase of investments	(478)	(88,986)
	<u>(3,255)</u>	<u>(88,986)</u>
<b>Decrease in cash during the year</b>	<b>(5,442)</b>	<b>(86,856)</b>
<b>Cash - beginning of year</b>	<b>88,299</b>	<b>175,155</b>
<b>Cash - end of year</b>	<b>\$ 82,857</b>	<b>\$ 88,299</b>

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# Northumberland United Way

## Notes to the Financial Statements

March 31, 2020

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### 1. Nature of Operations

Northumberland United Way ("the organization") is a not-for-profit organization incorporated without share capital under the Ontario Corporations Act and is a registered Canadian charity under the Income Tax Act. Accordingly, it is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

Northumberland United Way has been changing the lives of people living in Northumberland County since 1969.

As the largest non-governmental funder of locally-based health and social services in Northumberland County, we are dedicated to creating opportunities to improve lives and create a lasting, positive impact.

We do this by helping kids develop the skills they need to build strong, healthy relationships; by connecting families with social services in their community and supporting seniors to remain independent in their home.

The mission of Northumberland United Way is to bring people and resources together to build a strong, healthy, safe community for all. This work is focused in three main areas: helping kids to be all that they can be, building strong communities and moving people from poverty to possibility.

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### 2. Summary of Significant Accounting Policies

#### (a) Basis of Presentation

The financial statements have been prepared using Canadian Accounting Standards for Not-for-Profit Organizations.

#### (b) Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts are maintained in accordance with the principles of fund accounting. Under these principles, resources are classified for accounting purposes into funds that are in accordance with particular activities or objectives specified. These funds are classified as follows:

The General Fund accounts for the organization's programs and administrative activities. Unrestricted contributions (donations and grants) and restricted contributions to be used for operations are reported in this fund.

The IT Capital and Building Fund support the activities of information technology and building fund.

The Capital Fund represents the capital assets of the organization and the investments for future expansion. Any donations or funding received for specific assets is amortized at the same rate as the amortization of those related capital assets. Interest earned on the investments in this fund is recognized in this fund.

#### (c) 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 costs 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.

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**Northumberland United Way**  
**Notes to the Financial Statements**

**March 31, 2020**

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**2. Summary of Significant Accounting Policies (continued)**

**(d) Use of Estimates**

The preparation of financial statements in accordance 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 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, the determination of the valuation of the estimated useful life of the capital assets, deferred capital contributions, deferred revenue and rates for general costs. Actual results could differ from management's best estimates as additional information becomes available in the future.

**(e) Capital Assets**

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution and are not deducted from the cost of the assets. Amortization based on the estimated useful life of the assets is calculated as follows:

Buildings	2.5% declining balance basis
Computer and software	30% declining balance basis
Furniture and fixtures	20% declining balance basis
Paving	4% declining balance basis

**(f) Revenue Recognition**

The organization uses the deferral method of accounting. Restricted contributions are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized when they are received or receivable. Restricted contributions to the Endowment Fund are recorded as revenue when received. Expenses are recorded as incurred.

Pledges receivable include campaign pledges from other United Ways and corporate and not-for-profit organizations outstanding at the end of the year. Management reviews and adjusts the pledges to their estimated net realizable value.

Fundraising events, programs, major/special gifts, Ontario 211 and grants are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as revenue when earned in the appropriate fund.

Grant revenue is recognized as revenue in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Restricted capital contributions related to the acquisition of real property not subject to amortization are recognized as an addition to net assets in the year of acquisition.

**(g) Government Assistance**

Government assistance related to programs is recognized as revenue of the applicable fund based upon the parameters that are established by the government at the time of the funding.

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## Northumberland United Way Notes to the Financial Statements

March 31, 2020

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### 2. Summary of Significant Accounting Policies (continued)

#### (h) Donations in Kind

Donated capital assets are recorded in the financial statements at fair market value at the time of acquisition and then amortized to operations in accordance with the amortization policies.

#### (i) Contributed Services

Volunteers contribute a significant number of hours annually to assist the organization in carrying out its activities. Contributed services are not recognized in the financial statements because of measurement uncertainties in determining the fair market value.

#### (j) Expense Allocations

The organization allocates general management and administrative costs in accordance with the Transparency, Accountability and Financial Reporting Policies for United Way Centraides in Canada.

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.

#### (k) Income Taxes

The organization is registered as a charitable organization under the Income Tax Act (the "Act") and, as such, is exempt from income taxes. In order to maintain its status as a registered charity under the Act, United Way must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

#### (l) Financial Instruments

All financial instruments are initially recorded at fair value when acquired or issued.

Investments quoted in an active market are subsequently measured at fair value with changes in fair value being recognized on the Statement of Operations in investment income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable.

Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

#### (m) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and bank balances.

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**Northumberland United Way**  
**Notes to the Financial Statements**

**March 31, 2020**

**3. Short term Investments**

	2020	2019
High interest savings account	\$ 171,033	\$ 165,921
Mutual funds		
Global Fixed Income	123,607	122,631
Equity Funds	61,293	66,903
	\$ 355,933	\$ 355,455

The mutual funds are invested in Canadian and foreign equity funds. The mutual funds consist of fixed income and market-indexed equities that are subject to stock market fluctuations and the amounts invested are not guaranteed.

**4. Capital Assets**

	2020		2019	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 76,397	\$ -	\$ 76,397	\$ 76,397
Building	405,279	33,949	371,330	380,851
Computer and software	77,068	68,621	8,447	10,735
Furniture and fixtures	58,032	51,549	6,483	6,214
Paving	5,717	760	4,957	5,164
	\$ 622,493	\$ 154,879	\$ 467,614	\$ 479,361

**5. Deferred Capital Contributions**

In April 2016, the organization received a donation from a local donor through the Benevolent Foundation for the sole purpose of purchasing and renovating the Swayne Street property.

The deferred capital contributions are amortized to revenue on the same basis as the related capital assets are amortized.

	2020	2019
Balance, beginning of year	\$ 376,440	\$ 378,966
Externally restricted contributions received	-	7,036
	376,440	386,002
Amortized of deferred capital contributions, recognized as revenue	(9,411)	(9,562)
Balance, end of year	\$ 367,029	\$ 376,440

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## Northumberland United Way Notes to the Financial Statements

March 31, 2020

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### 6. General Reserve

The general reserve represents the remaining net assets which include monies raised during the current year and pledges receivable, net of a \$25,000 pledge 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.

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### 7. Allocation of Expenses

General management and administrative expense of \$70,730 (2019 - \$71,406), including amortization of tangible capital assets, have been allocated as reflected on Schedule A to Fundraising and Community Programs. Distribution of these expenses is based on a breakdown of staff time spent in each area as indicated below:

	Fundraising	Programs	Admin	Total
CEO	40%	40%	20%	100%
Finance	50%	40%	10%	100%
Resource Development	80%	20%		100%
Communications/Marketing	40%	60%		100%
<b>Total</b>	<b>210%</b>	<b>160%</b>	<b>30%</b>	<b>400%</b>
Direct	210%	160%		370%
Ratio	56.8%	43.2%		100%

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### 8. Financial Instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

#### (a) Interest rate risk

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in market interest rates. The value of fixed income securities will generally rise if interest rates fall and conversely fall when rates rise. The value of equity securities changes with stock market conditions, which are affected by market conditions and a general economic outlook. The equity securities are also affected by the future outlook of the company and changes in interest rates (if applicable). These risks are generally outside the control of the organization but are mitigated by the organization's investment policies, which prescribe the asset mix of investments including the amount of foreign content and credit ratings of bond issuers.

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**Northumberland United Way**  
**Notes to the Financial Statements**

**March 31, 2020**

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**8. Financial Instruments (continued)**

**(b) Credit risk**

The organization has credit risk related to pledges receivable from prior year's campaign and other receivables, which amount to \$252,336 (2019 - \$228,106). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The organization reduces its exposure to credit risk by creating an allowance for bad debts when applicable. The organization monitors and assesses the collectability of pledges receivable based on past experience to derive a net realizable value. In the opinion of management the credit risk exposure to the organization is low.

**(c) Market Risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The organization is mainly 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.

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic resulting in economic uncertainties impacting the financial markets. The investments held by the organization are measured at fair value, in accordance with its significant accounting policies disclosed in Note 2 to these financial statements.

As disclosed in Note 3 to these financial statements, the organization held investments in mutual funds, which are exposed to changes in the equity market. As at July 29, 2020, the related cost, unrealized gains (losses) and market value of the pooled mutual funds reflected the following information:

	Cost	Unrealized Gains (losses)	Market Value
Mutual funds	\$ 196,004	\$ 5,022	\$ 201,026

The extent of any future impact on the organization's investments or operations as a result of COVID-19 is unknown.

**(d) Liquidity risk**

The organization has liquidity risk related to accounts payable and accrued liabilities of \$24,361 (2019 - \$16,236). Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintains an adequate amount of cash to cover operating expenses. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

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**Northumberland United Way  
Notes to the Financial Statements**

**March 31, 2020**

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**9. Comparative Figures**

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.

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**10. Uncertainty Related to COVID-19**

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus, the "COVID-19 outbreak". In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve throughout the world including Canada. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the impact on the organization will not be known with certainty for months to come. Specifically, the organization may see a decrease in their donations and investment income. The organization may also see a decrease in the market value of their investments. The potential decrease in revenues could impact the organization's ability to run programs, however, the organization does not expect to see a significant impact on their operations.

Although the organization cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have a material adverse effect on the organization's future operations, financial position, and liquidity in fiscal year 2021.

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**11. Subsequent Event**

Subsequent to the year end, the organization received Covid-19 relief funding from the Government of Canada totalling \$387,624. The Government of Canada provided these funds, to the Northumberland United Way, through their new Horizons for Seniors Program and the Emergency Community Support Fund that were introduced as part of the government's Covid-19 response.

This funding will be used to help and support local organizations, in order that they can continue to offer essential services to Northumberland County during the COVID-19 pandemic.

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**Northumberland United Way**  
**Schedule A: General Management and Administrative Expenses**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Amortization of capital assets	\$ 14,524	\$ 16,045
Bank charges	63	47
Communications	745	269
Information technology	7,428	4,276
Insurance	1,246	988
Office supplies	3,445	3,591
Professional development	1,151	1,020
Professional services	2,006	1,933
Shared costs - cleaning	4,573	7,172
Shared costs - heat	1,291	795
Shared costs - hydro	2,024	2,333
Shared costs - insurance	1,770	1,471
Shared costs - other	3,171	2,709
Shared costs - taxes	6,360	2,847
Shared costs - recovered	(10,310)	(8,485)
Telephone	795	791
Travel	119	26
Wages and benefits	29,430	32,776
Website	899	802
<b>Total general management and administration expenses before allocations</b>	<b>70,730</b>	<b>71,406</b>
Allocation to fundraising expenses (To Schedule B)	(40,175)	(42,844)
Allocation to program expenses (To Schedule C)	(30,555)	(28,562)
<b>Net general management and administration expenses</b>	<b>\$ -</b>	<b>\$ -</b>

**Northumberland United Way**  
**Schedule B: Fundraising Expenses**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Advertising and promotion	\$ 6,022	\$ 4,760
Bank charges	4,198	3,977
Commission on stocks and shares	395	1,115
Communications	745	359
Database support	2,018	1,886
Designations (cost of fundraising)	101	(230)
Direct mail	10,281	7,386
Insurance	1,749	1,259
Office supplies	3,474	4,402
Other fundraising expenses	4,044	-
Photocopying costs	3,089	2,805
Postage	6,631	4,057
Printing material	5,312	4,955
Professional development	899	1,401
Professional services	4,012	3,867
Telephone	1,550	1,628
Travel	997	783
Wages and benefits	129,829	131,257
Wages and benefits (HRSDC)	5,871	5,995
Direct fundraising expenses	191,217	181,662
Allocation of general management and administrative expenses from Schedule A	40,175	42,844
	231,392	224,506
Fundraising events expenses	28,678	15,801
<b>Total Fundraising Expenses</b>	<b>\$ 260,070</b>	<b>\$ 240,307</b>

**Northumberland United Way**  
**Schedule C: Program Expenses**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Advertising and promotion	\$ 298	\$ 879
Back-pack program	22,274	33,446
Bank charges	6	-
Children's Services flowthrough	-	2,921
Communications	745	269
Community impact	457	1,097
Community memberships	1,674	1,163
Day of Caring	19,042	17,035
Insurance	1,528	1,102
Leadership development services	240	222
Movement transition	544	-
Office supplies	2,982	2,836
Ontario 211	8,485	23,712
Professional development	439	1,328
Professional services	4,012	3,867
Telephone	1,631	1,627
Travel	14	464
United Way memberships	7,999	8,788
Wages and benefits	84,036	92,211
	<b>156,406</b>	<b>192,967</b>
Allocation of general management and administration expenses (from Schedule A)	<b>30,555</b>	<b>28,562</b>
<b>Total program expenses</b>	<b>\$ 186,961</b>	<b>\$ 221,529</b>

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**Northumberland United Way**  
**Schedule D: Funds Distributed to Community Partners**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Alzheimer Society	\$ 22,500	\$ 11,250
Big Brothers Big Sisters of Northumberland	54,000	54,000
Community Care Northumberland	26,250	-
Community Counselling Centre Northumberland	66,250	51,250
Cornerstone Family Violence Prevention Centre	10,000	41,250
Green Wood Coalition	19,000	18,000
Habitat for Humanity	2,500	9,750
Help Centre Northumberland	95,000	89,750
Rebound Child & Youth Services	18,000	16,625
WrapAround Northumberland	28,750	24,375
	<hr/>	<hr/>
	\$ 342,250	\$ 316,250

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**Northumberland United Way**  
**Schedule E: Funds Distributed to Other Charitable Organizations**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Abigail's Learning Centre	\$ -	\$ 1,144
Autism Home Base	312	229
Big Brothers Big Sisters Foundation of Canada	-	121
Brighton Fare Share Food Bank	-	390
Campbellford Fare Share Food Bank	85	-
Campbellford Memorial Hospital Foundation	328	416
Canadian Cancer Society	-	152
Canadian Diabetes Association	78	126
Charles H Best Diabetes Association	312	520
Colborne Legion Assistance Fund	-	100
Community Care Northumberland	-	260
Community Living West Northumberland	300	831
Computing Society to Reboot Canada	-	78
Cornerstone Family Violence Prevention Centre	2,260	-
Distress Centres, Toronto	-	121
Fare Share Food Bank	-	1,300
Farley Foundation	-	248
Five Counties Children's Centre	1,404	1,473
Fixed Fur Life	-	260
Food for Life Canada	-	121
Gord Downie & Chanie Wenjack Foundation	130	-
Health Partners Canada	96	-
Heart & Stroke Foundation	130	520
HKPR Health Unit - Safe Communities	-	1,000
Holy Family Catholic Church	260	260
Hospital for Sick Children	1,040	-
Humane Society of Durham	260	-
Juvenile Diabetes Research Foundation	338	580
Kidney Foundation of Canada	-	520
Make a Wish Foundation	100	-
Multiple Sclerosis	-	530
Muscular Dystrophy Canada	250	-
Northumberland Hills Hospital Foundation	364	-
Northumberland Humane Society	2,440	1,820
Parkinsons Society of Canada	130	130
Port Hope Healthcare Foundation	-	520
	<b>\$ 10,617</b>	<b>\$ 13,770</b>

**Northumberland United Way**  
**Schedule E: Funds Distributed to Other Charitable Organizations**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Carried forward from previous page	\$ 10,617	\$ 13,770
Port Hope United Church	650	520
Salvation Army Cobourg	1,300	390
Salvation Army Port Hope	234	-
Save Me Dog Rescue	-	390
Save Our Heritage Organization	-	520
Sit with Me Rescue	-	520
Sleeping Children Around the World	260	-
Sunnybrook Health Services Centre Foundation / Gord Downie Fund for Brain Cancer	130	130
Tides Canada Foundation	-	130
Toronto Hospital for Sick Children	-	1,010
Victoria Quilts Canada	130	156
	<b>13,321</b>	<b>17,536</b>
Designation adjustment	<b>(484)</b>	<b>-</b>
	<b>\$ 12,837</b>	<b>\$ 17,536</b>

**Northumberland United Way**  
**Schedule F: Community Grants Paid**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Big Brothers Big Sisters of Northumberland	\$ -	\$ 5,000
Cornerstone Family Violence Prevention Centre	4,000	4,787
Green Wood Coalition	5,000	4,000
HKPR Health Unit - Community Wellbeing Initiative	3,000	-
HKPR Health Unit - Food for Thought	-	5,000
La Jeunesse Choir	1,000	-
Municipality of Port Hope - Northumberland Sports Council	4,000	-
Northumberland Food for Thought	5,000	-
Rebound Child and Youth Services	2,772	-
Sounds of the Next Generation	2,750	2,500
Transition House	-	4,410
	<b>\$ 27,522</b>	<b>\$ 25,697</b>

**Northumberland United Way**  
**Schedule G: Funds Transferred from Other United Ways - Centraides**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
Centraide of Greater Montreal	\$ 78	\$ 125
United Way Halton & Hamilton	278	318
United Way Hastings & Prince Edward	497	360
United Way of Calgary	1,715	1,155
United Way of Durham Region	2,793	3,161
United Way of Greater Toronto	29,883	37,675
United Way of Peel Region	-	596
United Way of Peterborough & District	260	-
United Way of Waterloo Region Communities	-	64
United Way of Winnipeg	1,100	1,508
	<b>36,604</b>	<b>44,962</b>
<b>Flow-Through from Host United Ways - Centraides</b>		
Government of Canada (UWC)	-	5,850
	<b>\$ 36,604</b>	<b>\$ 50,812</b>

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**Northumberland United Way**  
**Schedule H: Funds Transferred to Other United Ways - Centraides**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
United Way Hastings & Prince Edward	\$ -	\$ 370
United Way of Greater Toronto	-	<u>343</u>
	<u>\$ -</u>	<u>\$ 713</u>

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