

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON

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YEAR ENDED DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of: United Way Community Services of Guelph & Wellington

Qualified Opinion

We have audited the accompanying financial statements of United Way Community Services of Guelph & Wellington, which comprise the statement of financial position as at December 31, 2020 and the statements of changes in fund balances, 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 effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of United Way Community Services of Guelph & Wellington as at December 31, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

Basis for Qualified Opinion

In common with many not for profit organizations, the organization derives some of its revenues from cash sources, 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 the organization and we were not able to determine whether any adjustments might be necessary to revenues, (deficiency) excess of revenues over expenditures and cash flows from operations for the years ended December 31, 2020 and 2019, current assets as at December 31, 2020 and 2019, and net assets as at January 1 and December 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended December 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 United Way Community Services of Guelph & Wellington 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.

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 organization's ability to continue as a going concern, disclosing, as applicable, matters related to a 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 judgement 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 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.



Guelph, Ontario
May 20, 2021

Chartered Professional Accountants
Licensed Public Accountants

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 604,193	\$ 662,444
Investments (note 7)	1,058,781	1,464,394
Pledges receivable (note 8)	1,589,295	1,825,498
Other receivables	152,995	14,570
Government remittances recoverable	16,533	24,286
Prepaid expenses	<u>26,933</u>	<u>34,774</u>
	3,448,730	4,025,966
CAPITAL ASSETS (note 4)	<u>294,234</u>	<u>307,547</u>
	<u>\$ 3,742,964</u>	<u>\$ 4,333,513</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 45,298	\$ 45,790
Allocations payable (note 5)	2,557,269	2,767,829
Deferred contributions (note 9)	<u>19,520</u>	<u>34,142</u>
	<u>2,622,087</u>	<u>2,847,761</u>
FUND BALANCES		
UNRESTRICTED		
United Way Campaign	718,235	1,167,125
Community Services	<u>113,642</u>	<u>35,225</u>
	<u>831,877</u>	<u>1,202,350</u>
RESTRICTED		
Building and Capital	67,506	61,908
Deferred Giving	<u>221,494</u>	<u>221,494</u>
	<u>289,000</u>	<u>283,402</u>
TOTAL FUND BALANCES	<u>1,120,877</u>	<u>1,485,752</u>
	<u>\$ 3,742,964</u>	<u>\$ 4,333,513</u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON

STATEMENT OF CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2020

	Unrestricted				Restricted				Combined	
	United Way Campaign 2020	2019	Community Services 2020	2019	Building and Capital 2020	2019	Deferred Giving 2020	2019	2020	2019
FUND BALANCES , beginning of year	\$ <u>1,167,125</u>	\$ <u>1,589,351</u>	\$ <u>35,225</u>	\$ <u>13,404</u>	\$ <u>61,908</u>	\$ <u>53,610</u>	\$ <u>221,494</u>	\$ <u>373,661</u>	\$ <u>1,485,752</u>	\$ <u>2,030,026</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES for the year	<u>(448,890)</u>	<u>(422,226)</u>	<u>78,417</u>	<u>21,821</u>	<u>5,598</u>	<u>8,298</u>	<u>0</u>	<u>(152,167)</u>	<u>(364,875)</u>	<u>(544,274)</u>
FUND BALANCES , end of year	\$ <u><u>718,235</u></u>	\$ <u><u>1,167,125</u></u>	\$ <u><u>113,642</u></u>	\$ <u><u>35,225</u></u>	\$ <u><u>67,506</u></u>	\$ <u><u>61,908</u></u>	\$ <u><u>221,494</u></u>	\$ <u><u>221,494</u></u>	\$ <u><u>1,120,877</u></u>	\$ <u><u>1,485,752</u></u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON**STATEMENT OF OPERATIONS****FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
REVENUES		
Annual Fundraising		
Annual campaign	\$ 2,710,413	\$ 3,083,166
Rental income	51,985	51,985
Grants and sponsorships	31,186	24,395
Interest income	22,407	38,567
Pay equity grant	18,688	18,688
Other	7,146	1,489
Uncollectible pledges	<u>(418,275)</u>	<u>(308,642)</u>
	<u>2,423,550</u>	<u>2,909,648</u>
COVID-19 Emergency Funding		
Government funding	1,255,615	0
Donations	295,416	0
Canada Emergency Wage Subsidy	<u>103,830</u>	<u>0</u>
	<u>1,654,861</u>	<u>0</u>
	<u>4,078,411</u>	<u>2,909,648</u>
EXPENDITURES		
Annual Expenditures		
Allocations (schedule 2)	2,027,132	2,380,474
Fundraising and Administrative (schedule 1)	645,761	667,035
Community Services (schedule 1)	248,028	360,559
Building and Capital (schedule 1)	46,387	43,687
Deferred Giving (schedule 1)	<u>0</u>	<u>2,167</u>
	<u>2,967,308</u>	<u>3,453,922</u>
COVID-19 Emergency Program Investment		
Government funding (note 11)	1,199,777	0
Donations (note 11)	<u>276,201</u>	<u>0</u>
	<u>1,475,978</u>	<u>0</u>
	<u>4,443,286</u>	<u>3,453,922</u>
DEFICIENCY OF REVENUES		
OVER EXPENDITURES for the year	<u>\$ (364,875)</u>	<u>\$ (544,274)</u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Deficiency of revenues over expenditures for the year	\$ (364,875)	\$ (544,274)
Items not requiring an outlay of cash		
Amortization	<u>13,313</u>	<u>15,196</u>
	(351,562)	(529,078)
Changes in non-cash working capital		
Pledges receivable	236,203	137,534
Government remittances recoverable	7,753	25
Prepaid expenses	7,841	3,379
Other receivables	(138,425)	47,109
Accounts payable and accrued liabilities	(492)	5,760
Allocations payable	(210,560)	(40,491)
Deferred contributions	<u>(14,622)</u>	<u>12,290</u>
	<u>(463,864)</u>	<u>(363,472)</u>
CASH USED IN INVESTING ACTIVITIES		
Net change in investments	<u>405,613</u>	<u>(32,851)</u>
NET DECREASE IN CASH	(58,251)	(396,323)
NET CASH, BEGINNING OF YEAR	<u>662,444</u>	<u>1,058,767</u>
NET CASH, END OF YEAR	<u>\$ 604,193</u>	<u>\$ 662,444</u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. NATURE OF ORGANIZATION

United Way Community Services of Guelph & Wellington is a not for profit organization incorporated under the laws of Ontario without share capital and is a registered charity under the Income Tax Act. United Way Community Services of Guelph & Wellington is exempt from income tax. Its purpose is to plan, co-ordinate and fund social services in the City of Guelph and the Counties of Wellington and Dufferin. Its operations have been divided into four categories for accounting purposes, the United Way Campaign, Community Services, Building and Capital Fund, and Deferred Giving Program.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not for profit organizations and include the following significant accounting policies:

(a) FUND ACCOUNTING

United Way Campaign Fund

The unrestricted United Way campaign fund reports resources made available through the organization's annual United Way Campaign which raises funds to distribute to member agencies in the City of Guelph and the Counties of Wellington and Dufferin.

Community Services Fund

The unrestricted community services fund reports resources that are to be utilized in coordinating social services in the City of Guelph and the Counties of Wellington and Dufferin.

Building and Capital Fund

The building and capital fund reports resources generated by collecting rent from tenants and resources utilized in covering the direct costs associated with maintaining the premises. This fund is internally restricted.

Deferred Giving Program

The deferred giving program reports resources contributed for future use which are generally from bequests. This fund is internally restricted.

(b) REVENUE RECOGNITION

The organization follows the restricted fund method of accounting for contributions in which externally restricted contributions are recognized upon receipt in the appropriate fund corresponding to the purpose for which they were contributed. Externally restricted contributions to the unrestricted funds are recognized as revenue when the related expenditure occurs. Unrestricted contributions are recognized when received or receivable and collection is reasonably assured.

Pledge revenue is recognized when commitments are made by the donors. Provisions are made for non-collection of pledges based upon prior experience.

Other revenue is recognized when earned and collection is reasonably assured.

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) CAPITAL ASSETS

Capital assets are recorded at cost and amortized on the basis of their estimated useful life using the following methods and rates:

Buildings	- 4 % declining balance basis
Signage	- 20 % declining balance basis
Equipment	- 30 % declining balance basis
Computer hardware	- 30 % declining balance basis
Fencing	- 8 % declining balance basis
Computer software	- 100 % declining balance basis
Parking lot	- 8 % declining balance basis
Fundraising software	- 10 % declining balance basis
Website	- 20 % declining balance basis

Amortization is recorded at 50% of the above rates in the year of addition.

(d) 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant areas requiring management's estimates include allowances for doubtful receivables, designations receivable, the useful lives of capital assets and accrued liabilities. Actual results could differ from those estimates.

(e) FINANCIAL INSTRUMENTS

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. If an impairment has occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in the excess of revenues over expenditures. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the excess of revenues over expenditures.

Transaction costs

The organization recognizes its transaction costs in excess of revenues over expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) ALLOCATION OF EXPENSES

The United Way Community Services of Guelph & Wellington engages in campaign and community service programs. The costs of these programs include personnel, administrative and occupancy expenses that are directly related to providing these programs. Personnel and administrative expenses are allocated based on the resources used for each program. Occupancy costs are split equally between the two programs as they share the same premises.

(g) CONTRIBUTED MATERIALS AND SERVICES

During the year, a number of organizations and individuals donate materials to the organization and a number of volunteers contribute a significant amount of their time. Because of the difficulty in determining the fair value, contributed materials and services are not recorded in the financial statements.

3. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from the financial instruments.

The extent of the organization's exposure to these risks did not change in 2020 compared to the previous period, except as described in note 10.

The organization does not have a significant exposure to any individual customer or counterpart.

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2020	Net 2019
Land	\$ 102,081	\$ 0	\$ 102,081	\$ 102,081
Buildings	321,043	175,870	145,173	151,222
Signage	8,428	5,781	2,647	3,309
Equipment	68,692	64,987	3,705	5,293
Computer hardware	84,053	83,075	978	1,397
Fencing	3,480	2,028	1,452	1,578
Computer software	1,665	1,665	0	0
Parking lot	23,542	12,871	10,671	11,599
Fundraising software	50,591	26,543	24,048	26,719
Website	<u>11,797</u>	<u>8,318</u>	<u>3,479</u>	<u>4,349</u>
	<u>\$ 675,372</u>	<u>\$ 381,138</u>	<u>\$ 294,234</u>	<u>\$ 307,547</u>

5. ALLOCATIONS PAYABLE

Due to the nature of the organization's fundraising, allocations are determined and immediately charged to expense following the completion of the annual campaign in December. Allocations for the subsequent year are finalized in March of that year and are paid on an April to March yearly basis. The balance of allocations payable at December 31, 2020 relates to the allocations to be disbursed from January 1, 2021 to March 31, 2022.

In addition to the allocations determined in March, additional allocations are granted throughout the year to organizations in need.

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

6. OPERATING LINE OF CREDIT

The organization has an operating line with TD that has a maximum credit limit of \$250,000. As at December 31, 2020, the balance of the operating line was \$0 (2019 - \$0). The operating line is secured by a general security agreement representing the first charge on all the assets of the entity as well as assignment of fire insurance.

7. INVESTMENTS

	2020	2019
Carden Street Investment, maturing January 2022, bearing interest at 4.00%	\$ 57,434	\$ 55,204
Meridian Guaranteed Investment Certificate, maturing January 2021, bearing interest at 0.75%	1,001,347	0
Meridian Guaranteed Investment Certificate, matured May 2020, bearing interest at 2.30%	<u>0</u>	<u>1,409,190</u>
	<u>\$ 1,058,781</u>	<u>\$ 1,464,394</u>

8. PLEDGES RECEIVABLE

Pledges receivable consist of pledges received before December 31, 2020, net of cash received and an allowance for unfulfilled pledges of \$450,000 (2019 - \$450,000).

9. DEFERRED CONTRIBUTIONS

Deferred contributions, which consist of the unexpended portion of government grant revenue received that relates to future periods, are as follows:

	2020	2019
Balance, beginning of the year	\$ 34,142	\$ 21,852
Less amount recognized as revenue in the year	(16,622)	(2,280)
Plus amount received related to the following year	<u>2,000</u>	<u>14,570</u>
Balance, end of year	<u>\$ 19,520</u>	<u>\$ 34,142</u>

10. MATERIAL UNCERTAINTY DUE TO NOVEL CORONAVIRUS (COVID-19)

During the year and subsequent to year end, the impact of the Novel Coronavirus (COVID-19) in Canada and on the global economy increased significantly. This global pandemic has disrupted economic activities and has resulted in many non-essential businesses and organizations suspending operations and terminating or laying off staff, which will have an impact on the collection of pledges receivable. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time. This may impact the timing and amounts realized on the organization's assets and its future ability to deliver all services. The organization has an allowance for pledge loss as a result, however the sufficiency of the allowance to cover future lost pledges is uncertain.

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

11. COVID-19 EMERGENCY PROGRAM INVESTMENT

During the year, the organization issued one-time grants through the COVID-19 emergency program investment, as noted below:

	2020
Government funding:	
10C Shared Space in partnership with Chalmers Community Services Centre \$	36,102
Alzheimer Society of Dufferin County	4,000
Alzheimer Society Waterloo Wellington	25,000
ARCH: HIV/AIDS Resources & Community Health	39,900
Autism Society of Ontario	10,000
Big Brothers Big Sisters of Centre Wellington	20,000
Big Brothers Big Sisters of Dufferin	15,000
Big Brothers Big Sisters of North Wellington	10,000
Canadian Mental Health Association Peel Dufferin	20,000
Canadian Mental Health Association Waterloo Wellington	61,720
Chalmers Community Services Centre	43,900
Children's Foundation of Guelph & Wellington	47,750
Church of the Apostles	3,000
Community of Hearts Lifelong Learning	10,000
Compass Community Church partnership with Shelburne Food Bank	10,000
East Wellington Community Services	55,000
Easter Seals Ontario	5,301
Everdale Environmental	21,900
Family & Children's Services of Guelph & Wellington County in partnership with Shelldale Centre	21,300
Family Counselling and Support Services for Guelph-Wellington	68,445
Food4Kids Guelph	30,000
Frontier College	5,000
Guelph Arts Council in partnership with Guelph Tool Library	28,000
Guelph Black Heritage Society	5,949
Guelph Community Health Centre	30,000
Guelph Independent Living	8,240
Guelph Neighbourhood Support Coalition	15,000
Guelph Wellington Seniors Association	89,000
Guelph Wellington Women in Crisis	3,000
Hospice Wellington	5,000
Immigrant Services Guelph Wellington	17,500
Jobs. Opportunities. Enterprise (JOE)	5,000
Lakeside HOPE House	36,000
Michael House Pregnancy Care Centre	17,016
Nightingale Centre for Grieving Children, Youth and Families	4,572
Orangeville Food Bank	76,000
Shelburne Food Bank	5,000
Shelldale Family Gateway	28,472
St Joseph's Health Centre Foundation Guelph	37,000
Start 2 Finish Canada	10,000
The Elliott Community	57,760
The Guelph Enabling Garden	5,000
The SEED	50,000
Township of Mapleton Seniors' Centre for Excellence	44,450
VON - Meals on Wheels Guelph Wellington	10,000

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

11. COVID-19 EMERGENCY PROGRAM INVESTMENT (continued)

	2020
Welcome In Drop-In Centre	30,000
Wellington Dufferin Guelph Drug Strategy	12,500
Wyndham House	<u>6,000</u>
	<u>\$ 1,199,777</u>
Donations:	
Action Read Community Literacy Center	\$ 3,500
After Breast Cancer	2,500
Alzheimer Society of Dufferin County	1,000
Alzheimer Society Waterloo Wellington	6,000
ARCH: HIV/AIDS Resources & Community Health	4,000
Art Not Shame	2,400
Asian Community AIDS Services	2,500
Best Buddies Canada	2,500
Big Brothers Big Sisters of Centre Wellington	1,000
Big Brothers Big Sisters of Guelph	5,033
Brain Injury Association of Waterloo-Wellington	2,500
Canadian Cancer Society	2,500
Canadian National Institute of the Blind	2,500
Career Education Council	2,500
Canadian Mental Health Association Peel Dufferin	2,500
Canadian Mental Health Association Waterloo Wellington	39,665
Chalmers Community Services Centre	2,500
Child Witness Centre	11,000
Children's Foundation of Guelph & Wellington	2,500
Church of the Apostles	5,750
Community of Hearts Lifelong Learning	2,500
Community Resource Centre of North and Centre Wellington	750
Crime Stoppers Guelph Wellington	2,156
East Wellington Community Services	4,000
Easter Seals Ontario	7,000
Elora Road Christian Fellowship	3,000
Family Counselling and Support Services for Guelph-Wellington	1,500
Family Transition Place	2,419
Focus On Nature	2,000
Free to Grow Soccer	1,500
Guelph & District Multicultural Festival	6,000
Guelph Arts Council	2,500
Guelph Enabling Garden	2,500
Guelph Neighbourhood Support Coalition	3,000
Guelph Wellington Seniors Association	2,500
Guelph Wellington Women in Crisis	16,591
Guelph Youth Music Centre	3,000
Housing Partners - PPE Equipment	2,750
Immigrant Services Guelph Wellington	1,000
Lakeside HOPE House	12,000
March of Dimes Canada	2,500
Merry Mask Makers	1,000
Michael House Pregnancy Care Centre	4,000

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

11. COVID-19 EMERGENCY PROGRAM INVESTMENT (continued)

	2020
North End Harvest Market	3,000
Orangeville Food Bank	5,000
Out On The Shelf	3,000
PIN - The People and Information Network	1,900
Portage Program	3,850
Ramoth House	3,832
Royal City Mission	2,500
Salvation Army	2,500
Sew on the Go (Church of the Apostles)	1,500
Shelldale Family Gateway	3,000
Special Olympics Ontario	8,000
St James Church	9,000
St. John's Ambulance Guelph	2,500
St Joseph's Health Centre Foundation Guelph	2,400
Starlight Canada	1,000
The SEED	20,000
Toward Common Ground	1,130
Township of Centre Wellington - Seniors' Centre	2,500
Up and Running Guelph	1,500
Wellington County Learning Centre	3,500
Wyndham House	1,575
YMCA-YWCA of Guelph	<u>2,500</u>
	<u>\$ 276,201</u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON

SCHEDULE OF EXPENDITURES

(Schedule 1)

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
OPERATING EXPENDITURES		
Wages and benefits	\$ 655,875	\$ 694,376
Dues and fees	49,088	40,932
Professional fees	32,829	15,071
Marketing and promotion	30,858	47,998
Occupancy costs	29,424	24,906
Computer supplies and services	25,944	23,351
Interest and bank charges	21,370	17,931
Repairs and maintenance	15,470	19,628
Office and general	18,076	52,805
Community impact implementation	13,970	21,293
Amortization	13,313	15,196
Utilities	13,107	16,041
Telephone	10,083	12,419
Insurance	9,575	4,855
Travel	534	47,929
Website development	520	520
Job development projects	140	1,125
Conferences and meetings	0	15,142
Annual general meeting	0	1,822
Consulting	<u>0</u>	<u>108</u>
	<u>\$ 940,176</u>	<u>\$ 1,073,448</u>
ALLOCATED TO:		
Fundraising expenses	\$ 645,761	\$ 667,035
Community Services	248,028	360,559
Building and Capital	46,387	43,687
Deferred Giving	<u>0</u>	<u>2,167</u>
	<u>\$ 940,176</u>	<u>\$ 1,073,448</u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON

SCHEDULE OF ALLOCATIONS TO FUNDED AGENCIES

(Schedule 2)

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
FUNDED AGENCIES		
Action Read Community Literacy Centre	\$ 58,483	\$ 59,983
Alzheimer Society of Waterloo Wellington	9,263	9,500
ARCH: HIV/AIDS Resources and Community Health	23,156	23,750
Autism Society of Ontario - Wellington County Chapter	0	11,400
Big Brothers Big Sisters Dufferin and District	19,500	20,000
Big Brothers Big Sisters of Guelph	96,186	106,873
Big Brothers Big Sisters of North Wellington	25,639	26,296
Canadian Hearing Society	13,894	14,250
Canadian Mental Health Association Waterloo Wellington	71,053	85,225
Canadian National Institute for the Blind	25,935	26,600
Centre Wellington Food Bank	11,115	11,400
Chalmers Community Services Centre	27,788	28,500
Child Witness Centre	7,410	7,600
Community Engagement & Global Citizenship, Student Life	0	4,275
Community Resource Centre of North and Centre Wellington	90,773	93,100
Dufferin Child and Family Services	3,415	3,500
Dufferin Parent Support Network	9,750	10,000
East Wellington Community Services	104,203	106,875
Family & Children Services of Guelph and Wellington County	69,469	71,250
Family Counselling and Support Services for Guelph-Wellington	233,513	239,500
Guelph Community Health Centre	30,566	31,350
Guelph & District Multicultural Festival	3,242	3,325
Guelph Enabling Garden	7,600	9,500
Guelph Independent Living	5,100	10,198
Guelph Neighbourhood Support Coalition	55,575	57,000
Guelph Wellington Seniors Association	131,528	134,900
Guelph Wellington Task Force for Poverty Elimination	23,156	23,750
Guelph Wellington Women in Crisis	66,897	68,612
Headwaters Communities in Action	20,000	20,500
Hospice Wellington	54,186	55,575
Immigrant Services of Guelph Wellington	32,419	33,250
John Howard Society of Waterloo-Wellington	20,841	21,375
Learning Disabilities Association of Wellington County	34,415	38,238
March of Dimes Canada	12,968	13,300
Michael House Pregnancy Care Centre	55,575	57,000
Mood Disorders Support Group of Guelph	7,873	8,075
PIN - The People and Information Network	117,500	142,500
Rainbow Programs for Children	12,968	13,300
Shelldale Family Gateway	44,000	45,125
St. John Ambulance - Guelph Branch	4,631	4,750
Student Volunteer Scholarship	3,600	3,700
Victorian Order of Nurses	28,251	28,975
Welcome In Drop In Centre	83,363	85,500
Wellington County Learning Centre	39,275	42,275
Wyndham House	188,370	193,200
YMCA-YWCA of Guelph	33,438	34,295
	<u>2,017,882</u>	<u>2,139,445</u>

UNITED WAY COMMUNITY SERVICES OF GUELPH & WELLINGTON**SCHEDULE OF ALLOCATIONS TO FUNDED AGENCIES***(Schedule 2) (continued)***FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
ONE TIME GRANTS AND RECOVERIES		
Lakeside HOPE House	9,250	0
Wellington Dufferin Guelph Public Health	0	638
Guelph District Multicultural Festival	0	5,391
Stonehenge Therapeutic Community	0	225,000
Guelph Community Health Centre	<u>0</u>	<u>10,000</u>
	<u>9,250</u>	<u>241,029</u>
EXTERNAL ALLOCATIONS	2,027,132	2,380,474
INTERNAL ALLOCATION		
Community Services of Guelph and Wellington	<u>270,716</u>	<u>320,716</u>
TOTAL CAMPAIGN ALLOCATIONS	<u>\$ 2,297,848</u>	<u>\$ 2,701,190</u>