



## Financial Statements

United Way/Centraide  
(Central N.B./Région du Centre du N.B.) Inc.

March 31, 2023

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# Independent auditor's report

To the Members of  
**United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc.**

## Qualified Opinion

We have audited the financial statements of United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. ("the Organization"), which comprise the statement of financial position as at March 31, 2023, and the statement of operations and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly in all material respects, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the financial position of United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. as at March 31, 2023, 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 not-for-profit organizations, United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. derives revenue from donations from the public, 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 United Way/Centraide (Central N.B./Région du Centre du N.B.) Inc. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, deficiency of revenues over expenses, and cash flows from operations for the years ended March 31, 2023 and 2022, current assets as at March 31, 2023 and 2022, and net assets as at April 1, 2022 and 2021 and March 31, 2023 and 2022. Our audit opinion on the financial statements for the year ended March 31, 2023 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 opinion.

## 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.

Fredericton, Canada  
June 20, 2023

*Grant Thornton LLP*

Chartered Professional Accountants

**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Statements of operations and changes in fund balances**

Year Ended March 31 2023 2022

Revenue			
Donations processed and fundraising events	\$ 826,694	\$ 994,192	
Funds transferred from other United Ways-Centraides	197,792	198,959	
Funds collected on behalf of other United Ways-Centraides	<u>6,142</u>	<u>4,002</u>	
	<b>1,030,628</b>	1,197,153	
Less: provision for uncollectible pledges	<u>(42,841)</u>	<u>(53,824)</u>	
Net campaign revenue	<b>987,787</b>	1,143,329	
Sponsorship	13,000	1,000	
Other revenue	19,351	18,415	
Grant revenue	36,578	11,840	
Management fee	-	10,000	
Nackawic community revenue	29,133	-	
Government assistance	-	101,842	
Food For All N.B. Inc.	226,083	301,256	
Community Services Recovery Fund revenue	<u>10,365</u>	<u>-</u>	
	<b>1,322,297</b>	1,587,682	
Campaign expenses (page 13)	<u>272,239</u>	<u>245,480</u>	
Net amount available for community investments and programs	<b>1,050,058</b>	1,342,202	
Food For All N.B. Inc. expenses (page 15)	<b>226,083</b>	301,256	
Community investments and program expenses (page 14)	<u>992,096</u>	<u>1,077,019</u>	
Deficiency of revenue over expenses	<b>\$ (168,121)</b>	<b>\$ (36,073)</b>	

	Investment in equipment	Unrestricted	Restricted	2023 Total	2022 Total
Fund balance, beginning of year	\$ 5,078	\$ 529,611	\$ 7,000	<b>\$ 541,689</b>	\$ 577,762
Investments	1,550	(1,550)	-	-	-
Deficiency of revenue over expenses	<u>(2,210)</u>	<u>(165,911)</u>	<u>-</u>	<b><u>(168,121)</u></b>	<u>(36,073)</u>
Fund balances, end of year	<u>\$ 4,418</u>	<u>\$ 362,150</u>	<u>\$ 7,000</u>	<b><u>\$ 373,568</u></b>	<u>\$ 541,689</u>

See accompanying notes to the financial statements.

**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.  
Statement of financial position**

March 31

2023

2022

**Assets**

Cash and cash equivalents	\$ 764,496	\$ 800,839
Receivables	20,774	10,087
Prepaid expenses	<u>16,213</u>	<u>8,921</u>
	<u>801,483</u>	<u>819,847</u>
Pledges receivable – current year campaign	421,648	633,477
Pledges receivable – prior year campaign	41,821	54,688
Less: allowance for uncollectible pledges	<u>(40,000)</u>	<u>(40,000)</u>
	<u>423,469</u>	<u>648,165</u>
Capital assets (Note 3)	<u>4,418</u>	<u>5,078</u>
	<u>\$1,229,370</u>	<u>\$1,473,090</u>

**Liabilities**

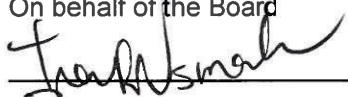
Payables and accruals		
Trade	\$ 26,456	\$ 15,892
Government remittances	9,131	11,622
Accrued allocations	640,805	750,191
Deferred revenue (Note 7)	<u>179,410</u>	<u>153,696</u>
	<u>855,802</u>	<u>931,401</u>

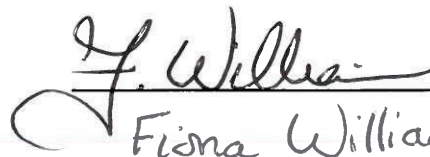
**Fund balances**

Invested in equipment	4,418	5,078
Unrestricted	362,150	529,611
Restricted	<u>7,000</u>	<u>7,000</u>
	<u>373,568</u>	<u>541,689</u>
	<u>\$1,229,370</u>	<u>\$1,473,090</u>

Commitments (Note 5)

On behalf of the Board

  
Inesest Akemeh President

  
Fiona Williams Vice President

See accompanying notes to the financial statements.

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**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Statement of cash flows**

Year Ended March 31 2023 2022

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Increase (decrease) in cash and cash equivalents

**Operating**

Deficiency of revenue over expenses	<b>\$(168,121)</b>	\$ (36,073)
Amortization of capital assets	<b>2,210</b>	3,269
Net change in non-cash working capital	<u><b>131,118</b></u>	<u>(218,443)</u>

**(34,793)** (251,247)

**Investing**

Purchase of equipment	<u><b>(1,550)</b></u>	<u>-</u>
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Net decrease cash and cash equivalents **(36,343)** (251,247)

Cash and cash equivalents, beginning of year **800,839** 1,052,086

Cash and cash equivalents, end of year **\$ 764,496** \$ 800,839

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See accompanying notes to the financial statements.

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# **United Way/Centraide (Central N.B./ Région du Centre du N.B.) Inc.**

## **Notes to the financial statements**

**March 31, 2023**

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### **1. Purpose of the Organization**

The purpose of the United Way/Centraide (Central N.B./Région du Centre du N.B.) (the "Organization") is to improve lives and build community by engaging individuals and mobilizing collective action. The Organization raises funds which are provided to various registered Canadian charities based upon donor designation and needs identified by the community. The Organization is incorporated under the New Brunswick Companies Act as a not-for-profit organization and is exempt from tax under paragraph 149(1)(1) of the Income Tax Act.

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### **2. Summary of significant accounting policies**

#### **Basis of presentation**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### **Revenue and expenses**

##### Revenue

Revenue from campaign donations is recorded on an accrual basis. Campaign revenue is recognized for amounts pledged but not received in the period the pledges are made. Revenue from external program support is recorded using the deferral method and only recognized once the allocation of the funds have been approved by the Board. Investment income is recognized on an accrual basis, as it is earned.

The Organization records revenue from bequests when the proceeds are received and it has been determined that any conditions attached to the bequests are acceptable to the Organization.

##### Expenses

Expenses are recorded on an accrual basis and are charged to three functional areas of the Organization: administrative, campaign and community programs.

Administrative expenses are incurred to operate the Organization and its programs in a cost-effective manner while maximizing all opportunities to further the Organization's purpose. The Organization allocates all of its administrative expenses to the other areas using the method disclosed in Note 4 to the financial statements.

Community investments (allocations) to partner and non-partner agencies, as well as donor options paid by other United Ways are charged directly to community programs and are recognized when the Board has authorized the allocations recommended by the Allocation Committee.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of twelve months or less.

#### **Capital assets**

Capital assets are amortized on a straight line basis over five years. One half of the rate of amortization is used in the year of acquisition.



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# United Way/Centraide (Central N.B./ Région du Centre du N.B.) Inc.

## Notes to the financial statements

March 31, 2023

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### 2. Summary of significant accounting policies (continued)

#### Financial instruments

The Organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Organization accounts for the following as financial instruments:

- cash and cash equivalents
- receivables
- pledges receivable
- payables and accruals

A financial asset or liability is recognized when the Organization becomes party to contractual provisions of the instrument.

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Financing fees and transaction costs on financial instruments subsequently measured at fair value are expensed as incurred.

The Organization subsequently measures all of its financial assets and financial liabilities at cost or amortized cost less any reduction for impairment.

Financial assets measured at cost or amortized cost less any reduction for impairment includes cash and cash equivalents, receivables, and pledges receivable. Financial liabilities measured at amortized cost include payables and accruals.

#### Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to the financial statements. These estimates are based on management's best knowledge of current events and actions that the Organization may undertake in the future. These estimates and assumptions may affect the amount of assets and liabilities presented as at the reporting date and the reported amount of revenue and expenses during the fiscal period. Significant estimates in the financial statements include collection estimates pertaining to pledges receivable and resource deployment estimates to assist in allocating administrative expenses. Actual results may differ from the estimates and assumptions used.

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### 3. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<b>2023 Net Book Value</b>	2022 Net Book Value
Computer and office equipment	<u>\$ 37,907</u>	<u>\$ 33,489</u>	<u>\$ 4,418</u>	<u>\$5,078</u>

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**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Notes to the financial statements**  
**March 31, 2023**

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**4. Expense allocation**

The Organization allocates its administrative costs to other functional areas: campaign and programs. General costs which do not pertain specifically to any function are considered administrative and are allocated. Administrative costs, summarized on page 11, have been allocated as follows:

Campaign expenses	54%
Program expenses	46%

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**5. Commitments**

The Organization has entered into agreements to lease its premises and office equipment at minimum lease payments as follows:

2024	\$19,975
2025	\$19,975
2026	\$16,645

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**6. Bank indebtedness**

The Organization has an operating line of credit of \$50,000, of which none was utilized at March 31, 2023 (\$Nil – 2022).

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**7. Deferred revenue**

Deferred revenue is comprised of the following:

	<u>2023</u>	<u>2022</u>
Food for All NB	\$ 78,192	\$ 120,203
Nackawic community funds	22,708	33,493
Student Investment Committee – RBC	25,000	-
Community Services Recovery Fund revenue – Unused portion	53,510	-
<b>Total</b>	<b>\$ 179,410</b>	<b>\$ 153,696</b>

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The \$25,000 received from RBC was pledged explicitly for the program administration of the Student Investment Committee. The program has not yet been established as there has not been enough students interested in participating in the program. As a result, these funds may need to be refunded in the following fiscal year if the program cannot be initiated.

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**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Notes to the financial statements**  
**March 31, 2023**

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**8. Financial instruments**

The Organization is exposed to various risks through its financial instruments. The following analysis describes the Organization's risk exposures and concentrations at March 31, 2023:

**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 subject to credit risk through its pledges receivable since failure of the parties to fulfil their pledges could result in significant financial losses for the Organization.

**Liquidity risk**

Liquidity risk is the risk that the Organization will not be able to meet a demand for cash or fund its obligations as they come due. The Organization is exposed to this risk mainly in respect of its payables and accruals. The Organization meets its liquidity requirements by preparing and monitoring forecasts of cash flows from operations, and maintaining an operating credit line of \$50,000.

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**9. Transparency, accountability and financial reporting**

The Organization follows the reporting guidelines as outlined in its membership agreement with United Way of Canada – Centraide Canada. As part of these guidelines, each member calculates fundraising and allocation ratios. These ratios are summarized as follows:

	<u>2023</u>	<u>2022</u>
Campaign ratio		
Total revenue	\$ 1,322,297	\$ 1,587,682
Add: provision for uncollectible pledges	<u>42,841</u>	<u>53,824</u>
Total revenue for campaign	<u>\$ 1,365,138</u>	<u>\$ 1,641,506</u>
Direct campaign expenses (page 13)	\$ 209,187	\$ 189,950
Allocation of administrative expenses (page 11)	<u>63,052</u>	<u>55,530</u>
Total campaign expenses	<u>\$ 272,239</u>	<u>\$ 245,480</u>
Ratio	<b>19.9%</b>	15.0%

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**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Notes to the financial statements**  
**March 31, 2023**

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**10. Government of Canada Workplace Charitable Campaign Expenses**

Included within campaign expenses, detailed on page 13, are campaign expenses that relate directly to the Government of Canada Workplace Charitable Campaign Expenses. These directly attributable expenses are as follows:

	<u>2023</u>	<u>2022</u>
Audit and accounting	\$ 2,405	\$ 2,272
Campaign expenses and supplies	16	50
Computer services	1,295	937
Dues and fees	24	27
Insurance	343	353
Interest and bank charges	876	1,658
Occupancy	4,336	4,532
Office and printing	874	1,299
Postage	132	188
Publicity	78	960
Salaries and wages	24,381	25,116
Service contracts	101	381
Telephone and utilities	1,348	1,412
Travel and conferences	91	75
	<u>\$ 36,300</u>	<u>\$ 39,260</u>

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**11. Comparative figures**

Comparative figures have been adjusted to conform to changes in the current year presentation.

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**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.  
Schedule of administrative expenses**

**Year Ended March 31** **2023** **2022**

Amortization	<b>\$ 2,210</b>	\$ 3,269
Audit and accounting	<b>18,059</b>	15,114
Computer services	<b>9,722</b>	6,234
Dues and fees	<b>184</b>	177
Employee benefits	<b>3,739</b>	4,075
Insurance	<b>2,574</b>	2,348
Interest and bank charges	<b>2,854</b>	8,859
Occupancy	<b>32,554</b>	30,150
Office and printing	<b>6,189</b>	5,271
Postage	<b>990</b>	873
Publicity	<b>-</b>	118
Salaries and wages	<b>16,752</b>	13,597
Service contracts	<b>760</b>	2,537
Telephone and utilities	<b>9,239</b>	8,508
Training	<b>-</b>	14
Translation	<b>-</b>	1,515
Travel and conferences	<b>370</b>	175
United Way Atlantic Conference	<b>1,267</b>	-
United Way Atlantic Regional Fee	<b>9,300</b>	-
	<b><u>\$ 116,763</u></b>	<b><u>\$ 102,834</u></b>
Allocation to campaign expenses (Note 4)	<b><u>\$ 63,052</u></b>	<b><u>\$ 55,530</u></b>
Allocation to program expenses (Note 4)	<b><u>\$ 53,711</u></b>	<b><u>\$ 47,304</u></b>

**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Schedule of community investments (allocations)**  
Year Ended March 31 2023 2022

Community investments (allocations)

12 Neighbours Community Inc.	\$ 19,740	\$ -
Ability New Brunswick Inc.	25,666	37,220
Adult Literacy Fredericton	13,996	16,000
AIDS New Brunswick	(16,600)	16,600
Autism Connections Fredericton	5,000	4,896
Big Brothers-Big Sisters Association Inc.	14,146	19,292
Camp Canak Inc.	-	10,000
Canadian Deafblind Association-NB Inc.	-	2,500
Canadian National Institute for the Blind	9,892	18,636
Capital Region Mental Health and Addictions Association	24,336	22,019
CHIMO Helpline	35,004	13,225
Chipman Youth Centre Inc.	10,000	12,000
Community Health Clinic	-	19,500
Easter Seals New Brunswick	8,778	8,328
Elementary Literacy	9,996	10,000
Family Enrichment and Counselling Services	41,000	43,000
Fredericton Boys and Girls Club	26,524	34,214
Fredericton Homeless Shelters	16,039	27,168
Fredericton Public Library	2,180	-
Gaia Project	12,500	-
Habitat for Humanity Fredericton Area	8,216	9,390
Jobs Unlimited	24,000	27,000
John Howard Society	60,004	62,000
Liberty Lane	17,577	24,150
Meals on Wheels	21,496	19,136
Multicultural Association of Fredericton	-	15,000
Nackawic and Area Investment	28,337	-
Neil Squire Society	5,000	7,000
New Brunswick Association for Community Living	14,852	24,736
New Brunswick Youth Orchestra	20,006	18,750
Opal Family Services	33,196	29,880
Oromocto Helpline/Food Bank	9,650	9,635
Partners for Youth	7,496	8,500
Sexual Violence New Brunswick	14,896	23,856
Sunbury West Headstart	2,000	2,000
Woodstock First Nation	5,000	-
Youth in Transition	<u>25,004</u>	<u>27,448</u>
	<b>554,927</b>	<b>623,079</b>
Donor options partner agencies	<u>26,784</u>	<u>35,506</u>
<b>Total</b>	<b><u>\$ 581,711</u></b>	<b><u>\$ 658,585</u></b>

**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.  
Schedule of campaign expenses**

<b>Year Ended March 31</b>	<b>2023</b>	<b>2022</b>
Campaign expense and supplies	\$ 22,030	\$ 23,405
Employee benefits	17,103	15,276
Interest and bank charges	3,723	2,174
Centrally coordinated campaign processing fees	18,725	14,784
Office and printing	376	3,373
Postage	-	377
Publicity	588	4,755
Salaries and wages	145,449	124,599
Telephone and utilities	884	884
Travel and conferences	<u>309</u>	<u>323</u>
	<u>209,187</u>	<u>189,950</u>
Allocation of administrative expenses (page 11)	<u>63,052</u>	<u>55,530</u>
Total campaign expenses	<u>\$ 272,239</u>	<u>\$ 245,480</u>

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**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.**  
**Schedule of community investments and program expenses**  
Year Ended March 31 2023 2022

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Allocation and Designations		
Allocations to partner agencies (community investments) (page 12)	<b>\$ 581,711</b>	\$ 658,585
Donor option to non-partner agencies	<b>77,576</b>	106,499
Donor options paid by other United Ways-Centraides	<b><u>23,243</u></b>	<u>36,590</u>
	<b>682,530</b>	801,674
Program expenses		
Computer services	<b>4,098</b>	4,485
Employee benefits	<b>20,720</b>	18,519
National agency expenses - United Way Canada	<b>21,178</b>	13,277
Office and printing	<b>475</b>	1,045
Postage	<b>-</b>	438
Program funding	<b>40,911</b>	23,800
Publicity	<b>792</b>	384
Salaries and wages	<b>165,914</b>	165,225
Translation	<b>575</b>	-
Travel and conferences	<b>1,192</b>	588
Utilities	<b><u>-</u></b>	<u>280</u>
	<b><u>938,385</u></b>	<u>1,029,715</u>
Allocation of administrative expenses (page 11)	<b><u>53,711</u></b>	<u>47,304</u>
Total program expenses	<b><u>\$ 992,096</u></b>	<b><u>\$ 1,077,019</u></b>



**United Way/Centraide (Central N.B./  
Région du Centre du N.B.) Inc.  
Schedule of Food For All N.B. Inc. expenses**

<b>Year Ended March 31</b>	<b>2023</b>	<b>2022</b>
Program expenses		
Audit and accounting	\$ 4,659	\$ 2,347
Computer services	4,789	2,981
Conference and meetings	3,920	18,275
Dues and fees	150	107
Employee benefits	20,019	20,252
Occupancy	9,675	5,644
Interest and bank charges	31	-
Office and printing	3,335	6,763
Postage	103	393
Program expenses	86	-
Publicity	40	140
Salaries and wages	149,993	197,543
Service contracts	14,527	37,725
Telephone and utilities	325	838
Training	860	761
Translation	12,662	6,600
Travel and conferences	909	887
	<u>          </u>	<u>          </u>
Total Food For All N.B. Inc. expenses	<b>\$ 226,083</b>	<b>\$ 301,256</b>