



**United Way**  
Cape Breton

# ANNUAL REPORT 2021



**With your support we are proud to be making a real difference in the lives of those most vulnerable in our LOCAL communities!**

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**United Way**  
Cape Breton

# MISSION & VISION

## MISSION

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To improve lives and build community on the island of Cape Breton, by engaging individuals and mobilizing collective action.

## VISION

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A thriving Cape Breton where everyone can realize their potential and maximize their quality of life.



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# AGENDA

NOVEMBER 16TH  
12:00PM - 1:00PM



**Welcome & Introductions**

**Approval of Agenda**

**Approval of Minutes**

**Finance Report**

**Nominations**

**Board Chair's Report**

**Executive Director's Report**

**Board Recognition Awards**

**Closing Remarks**



# AGM MINUTES

SEPTEMBER 29TH  
12:00PM - 1:00PM

Present: Lynne McCarron (Executive Director), Erin Gallagher, (Campaign Manager), Jill Gardiner (Coordinator, Learning & Evaluation), Chris Bellemore (President), Nicholas MacNeil (Treasurer), Laura MacPherson (Board Member), Tahirih Paul (New Board Member), Barry Waldman (EPIC), Joe Wall (2nd Vice President), Will MacPherson (Family Services), Cindy MacArthur (Canadian Coast Guard College), Karen Blair (Adult Learning Association) and Mary Keating (Secretary).

Regrets: Annalisa Leon (Board Member) and Shaylynn Bates (Board Member)

## 1. WELCOME AND INTRODUCTIONS

United Way Board of Directors President, Chris Bellemore and Executive Director, Lynne McCarron welcomed members of the board as well as representatives from funded partners and campaign volunteers in attendance.

## 2. APPROVAL OF THE AGENDA

Motion to approve agenda  
Joe moved, Laura seconded,  
Carried

## 3. REVIEW OF PREVIOUS MINUTES

“Remove ‘d’ from approve in ‘second motion’ under finance report. Approved as corrected”  
Minutes of previous AGM, motion to approve

Joe moved, Nick seconded; Approved as Corrected



## AGM MINUTES CONTINUED...

#### 4. FINANCE REPORT

Nicholas MacNeil, Treasurer presented these reports which are posted on the website and sent to the National Office as well as the CRA:

- Different funding sources related to COVID
- Revenue surplus at 41,092
- Campaign funding up slightly
- Other sources of funding (incl. Gala) less but able to make up some of the difference
- Community investment fund up by 70,000
- Payable increased in Community Investment Funding
- Deferred revenue is consistent

Motion to approve Roach Perry Anderson as our Auditor for next year.

Nicholas moved, Joe seconded; Carried

Nick moved, Laura seconded; Approved

#### 5. NOMINATIONS

Tahirih Paul and Shaylynn Bates nominated; both have accepted.

Laura moved, Nick seconded; Carried

#### 6. BOARD CHAIR'S REPORT

Included in Annual Report (attached)

#### 7. EXECUTIVE DIRECTOR'S REPORT

Included in Annual Report (attached)

#### 8. BOARD RECOGNITION AWARDS

None. No board members are leaving at this time.

#### 9. CLOSING REMARKS

Erin made mention of UWCB being chosen as a finalist for the Chamber's Excellence in Business awards, in the charitable organization/committee category. Community Impact video was played.

Chris closed the call by thanking everyone for attending. AGM adjourned.

# BOARD CHAIR'S REPORT

CHRIS BELLEMORE



United Way Cape Breton continues to adapt to the needs of our community. The COVID-19 pandemic brought several challenges and much uncertainty, however the organization and its partners have been able to carve a path forward, welcoming the return of important programs like the United Way Gala, while bringing forward new tools and improved ways of working.

Cape Breton is a close community, and the dynamic between donors, the organization, and funded partners is a lifeline for so many. Community capacity building in critical areas continues to be a priority for United Way Cape Breton, developing methods to improve the quality of life for the most vulnerable. We continue to develop made-in Cape Breton solutions, while exploring ways to increase efficiency and effectiveness through our broader networks.

33.5 percent or 1 in 3 children still live in poverty in Cape Breton. We continue to prioritize investing in local programs that help kids be all that they can be and help make sure they have access to the foundational tools that allow for a healthy childhood, so they can make a successful transition into adulthood.

I would like to acknowledge the donors, partners, volunteers, and staff for their significant contributions to our program over the last year. Together we are making a difference.

Sincerely,  
Chris Bellemore  
Board Chair

# EXECUTIVE DIRECTOR'S REPORT



This past year has been a busy one. With things starting to return to normal and being able to host regular events, it's been a lot of work getting back into the swing of things. By being able to return to our offices, having our students, volunteers and clients around, we've had the opportunity to renew our views on challenges in our local communities by speaking with them and hearing their opinions and ideas on the crucial matters we deal with.

## Gala:

We were fortunate to be able to host our Gala again this year. With COVID still looming, we did so on a smaller scale, but were still able to generate \$168K with thanks to our sponsors and over 500 people who attended. Many thanks to our title sponsors, Seaside Communications and Louisbourg Seafoods for leading this event again this year.

## Summer Students:

Our summer students were able to host special events with local youth such as Fun at the Fiddle, and Learn to Camp, in partnership with Parks Canada. They were able to visit our funded programs and other community non-profit organizations which inspired them to support them financially. As mentors, Erin and I supported them in securing funding from the #RisingYouth Grants. They raised an additional \$6K for programs they were passionate about. You can visit our website to read, in detail, about their projects.

## Transportation Project:

Taxi By-laws needed to be changed to be more efficient with our transportation plan. I have been participating on a community committee for the past year to review by-laws and make recommendations to Council for proposed changes. These by-laws have not been reviewed since 1996 and are expected to be presented to Council this month.

We have acquired an app for booking a taxi. This will increase the safety of both drivers and customers as it is tied to the badge holder (driver), has GPS tracking and includes a panic button for 911 dispatch. This app will allow riders to book in advance and share a taxi ride with another person to get a discounted rate. It will allow for 24hr service in each community and can be an indicator of busy locations and times so taxi companies can be prepared with enough available cars. This combined with free bus passes makes transportation more accessible for lower income community members.

We are working with the local business community to assess the transit system to make it more user friendly for employees getting to work. The CB Partnership, CBRM and Common Goods Solution are working on this pilot with both the Provincial and Federal Governments contributing over \$250K in funding thus far. I was also successful in securing funding through ACOA for two solar powered bus shelters that have been constructed in New Waterford and the Northside. Locations were determined by the Social Deprivation Map, created by Catherine Leviten-Reid. I am waiting to hear about funding for three more shelters, fingers crossed.

# EXECUTIVE DIRECTOR'S REPORT CONTINUED

## Food Security:

This remains a significant issue, post COVID as rising prices continue to make access to affordable food difficult. Besides funding 15 local organizations programs such as Meals on Wheels, the Good Food Bus, Adult Learner Support, we were also asked to facilitate funding made available from the province (\$40K). We help enable these programs to continue doing their important work which is crucial to help those in our community when they need it. This would not have been possible without the hard work of the United Way Cape Breton team, our board, volunteers, donors and everyone in the community who supports us. It speaks to our success in distributing the COVID funding, that the province asked us to help distribute this funding once again.

## Affordable Housing:

We continue to fund programs like the homeless shelter as the availability of affordable housing continues to be an issue. We also participate in National training when available and we are a member of the Ambrose University advisory panel for identifying the newly vulnerable. One of our goals is to replicate successful programs in our communities.

## Financial Literacy:

Over the past year, I was trained as a mentor for women experiencing financial difficulties. As a result I am collaborating with a financial instructor to create a similar program here in Cape Breton, possibly working with NSCC, to develop a coordinated access program. An exciting collaborative opportunity.

## Affordable Internet Access:

During COVID we used federal dollars to provide free internet services for folks in Cape Breton for one year. In an effort to continue access to affordable internet I began working with some folks in Halifax. We continue to work with Canadian Mental Health NS through GEO (Getting Everyone Online) NS to provide financial support for most of those people. I now sit on the board of GEO NS and continue to advocate for those in need in Cape Breton. This organization is now funded by the province and supported by many businesses, including Eastlink.

## Community Round Table Participation:

With the huge hurdles we faced when COVID hit, it has been amazing to see the response from the community and how supportive they have been to us and to each other. It has been a pleasure to work with such a great group of people and I can only see it getting better from here. With lots of work to do and challenges to overcome, it has taken all of us to get where we are today and it will continue to take all of us to keep moving forward. With the strength of our partners and community behind us we will continue to vouch for our community and do whatever is in our power to keep those who need help from falling behind.

# EXECUTIVE DIRECTOR'S REPORT CONTINUED

I'd like to include a list of all the organizations we partner with, collaborate with, provide advice for, and work with (with just a small office staff), that helps us to be better informed, stronger advocates and overall better in the work we do.

## Housing

- Affordable Housing Association Repair Program (AHARP)
- Affordable Housing and Homelessness (AHH) Working Group
- Rural CB Living Society
- LIP Council

## Internet

- GEO NS

## New Comers

- CB Partnership Local Immigration Partnership (LIP) Council

## Community

- Association of Safer Communities
- Senior Safety Council
- Tamarack Institute

## Food Security

- Nourish NS Advisory Committee

## Atlantic United Way Collaboration:

We continue to work with United Way Centraide Canada and more closely with the United Ways in Atlantic Canada on ways to be more efficient, more effective and better collaborative leaders in our communities. There is a wealth of knowledge out there and the more we can learn from others, the stronger we will be.

Our Mission is "To improve lives, and build community on the island of Cape Breton, by engaging individuals and mobilizing collective action." Our strategic plan is working to accomplish this mission. Erin and I are passionate about Cape Breton and want to do what we can to make this a great place for everyone by providing the necessary supports. We are very fortunate to be supported by an equally committed board of directors. Thanks to Erin and my volunteer board members for supporting me in doing what I love, I am truly fortunate.

Respectfully submitted,

Lynne McCarron

Executive Director



# COMMUNITY SUPPORT 2021

**United Ways** have always been a bridge between donors and community need. We work in a collective, collaborative impact model. We bring local nonprofits together that are doing similar front-line work, to help connect dots and share resources. With the on-going pandemic, United Way Cape Breton has taken on a more significant role when it comes to community support.

At United Way Cape Breton, we continue to provide financial and in-kind support to local organizations that help vulnerable community members access food, transportation, mental health supports, youth programs, etc. We are locally focused, connected, & UNITED in the work we do, informed, & DEEPLY invested in supporting programs across CAPE BRETON!

**Together, we are moving people from poverty to possibility, helping kids to be all that they can be and creating strong & healthy communities!**

# COMMUNITY SUPPORT IN ACTION



OVER \$97,000

INVESTED

OVER 1,000

HOURS INVESTED

## FUNDS/RESOURCES

### INVESTED

- Third Wave Food Security Funding
- Danbe Foundation flood relief
- UWW Day of Action grant (seniors tech workshop)
- Barrier-free Christmas market
- #RisingYouth grants
- Fun at the Fiddle festival
- SKILL (Province of NS) & Canada Summer Jobs programs
- Sydney Downtown Development Association Trick or Treat Halloween on Charlotte Street

### IN-KIND SUPPORT

- GEO, NS board
- Virtual tutoring program
- Affordable Housing & Homelessness Working Group
- Affordable Housing Repair Partnership
- Rural Cape Breton Living Society Community
- CB LIP Council member
- CB Safer Communities
- Senior Safety Program
- Nourish NS Advisory Committee - Food Security
- Identifying the Newly Vulnerable (Ambrose University Research Centre)



We believe in building stronger local communities!



Our heartfelt thanks to our volunteers and donors who continue to support our work!



*There's No Place Like Home  
to dance the night away*



## Gala 2022 Committee

*L to R: Nancy & Darryl Poirier, Carrie Ramsay, Eldon Mac Donald,  
Lynne McCarron, Reg Bonner  
Missing from photo: Lori Kennedy, Mary Jane Morrison*

A special and massive thank you to this year's Gala committee who persevered through all of the Covid-19 challenges! We are lucky to work with such a dedicated committee!



**United Way**  
Cape Breton

# FUNDED PROGRAMS

<b>Organization</b>	<b>Program</b>	<b>Website</b>
Adult Learning Association of Cape Breton County	Adult Learner Support	<a href="http://www.adultlearningcapebreton.ca">www.adultlearningcapebreton.ca</a>
Bereaved Families of Cape Breton	Adolescent Grief Support Groups	<a href="http://www.bfocb.ca">www.bfocb.ca</a>
Brilliant Labs	Summer STEAM Camps	<a href="https://www.brilliantlabs.ca/">https://www.brilliantlabs.ca/</a>
Cape Breton Centre for Sexual Health	Healthy Sexuality for Youth	<a href="https://shns.ca/">https://shns.ca/</a>
Cape Breton Community Housing Association	Homeless Shelter	<a href="http://cbcha.ca/">http://cbcha.ca/</a>
Elizabeth Fry Society of Cape Breton	Outreach Services	<a href="https://www.efrycb.com/">https://www.efrycb.com/</a>
EPIC	Youth Peer Program	<a href="https://www.epiccharity.com/">https://www.epiccharity.com/</a>
Family Services of Eastern NS	Family Subsidy Program	<a href="https://ensfamilyservice.ca/">https://ensfamilyservice.ca/</a>
Municipality of the County of Inverness	Raising the Villages	<a href="https://raisingthevillages.webs.com/">https://raisingthevillages.webs.com/</a>
New Dawn	Seniors Meals Delivery	<a href="https://newdawnmealsonwheels.ca/">https://newdawnmealsonwheels.ca/</a>
New Dawn	Good Food Bus	<a href="https://betterbitekitchen.ca/programs/good-food-bus/">https://betterbitekitchen.ca/programs/good-food-bus/</a>
Society for Deaf and Hard of Hearing	Devices Loan Program	<a href="https://sdhhns.org/">https://sdhhns.org/</a>
Town Of Port Hawkesbury	Health & Wellness Supports	<a href="https://townofporthawkesbury.ca/">https://townofporthawkesbury.ca/</a>
Undercurrent Youth Centre	Life Skills Program	<a href="https://undercurrentyc.com/">https://undercurrentyc.com/</a>
YMCA, Cape Breton	Financial Support For Families	<a href="https://capebreton.ymca.ca/">https://capebreton.ymca.ca/</a>



United Way  
Cape Breton

# FUNDED PROGRAMS IMPACT AREAS

4,389

TOTAL  
PARTICIPANTS  
IMPACTED,  
LOCALLY



1,178 PARTICIPANTS

## FINANCIAL STABILITY & INDEPENDENCE

- Individuals have family-sustaining, meaningful employment
- Individuals & families are financially stable and have supports and assets to avoid financial crisis
- Individuals and families have access to affordable goods and services needed to support independence and stability

1,418 PARTICIPANTS

## FOOD SECURITY

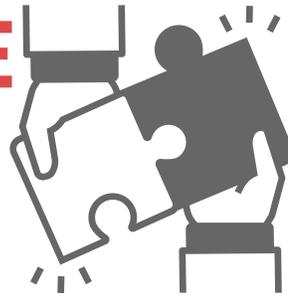
- Individuals and families access affordable, nutritious and appropriate food
- Individuals and families experience decreased stress and life disruptions due to food insecurity

1,793 PARTICIPANTS

## YOUTH ENGAGEMENT

- Giving children and youth the support they need to get a great start in life, do well in school, and reach their full potential

# COLLABORATIVE PROGRAMS



## TRANSPORTATION FOR ECONOMIC & SOCIAL INCLUSION (TESI)



**AFFORDABLE, ADEQUATE TRANSPORTATION IS ONE OF THE MOST SIGNIFICANT BARRIERS TO MAINTAINING MEANINGFUL EMPLOYMENT.**

**PROJECT PARTNERS ARE WORKING TOGETHER ON THE BRIDGING THE TRANSPORTATION GAP. THIS PROJECT AIMS TO PROVIDE AFFORDABLE, RELIABLE TRANSPORTATION TO AND FROM WORK AND FOR SOCIAL INCLUSION FOR LOCAL COMMUNITY MEMBERS LIVING LOW-INCOME.**

## LEARN TO CAMP, IN PARTNERSHIP WITH PARKS CANADA



**IN PARTNERSHIP WITH PARKS CANADA, UNITED WAY CAPE BRETON OFFERS OVERNIGHT CAMPING OPPORTUNITIES TO FUNDED PARTNERS AND VULNERABLE COMMUNITY MEMBERS, WHO WOULDN'T OTHERWISE HAVE ACCESS. THROUGH DONOR SPONSORSHIPS, FAMILIES, YOUTH CLUB PARTICIPANTS, AND INDIVIDUALS ARE ABLE TO ENJOY A UNIQUE CAMPING EXPERIENCE AT THE FORTRESS OF LOUISBOURG THAT TEACHES THEM THE BASICS OF CAMPING, WHILE PROVIDING MEALS, ACTIVITIES, AND CAMPING GEAR.**

## VIRTUAL TUTORING PROGRAM



**DURING THE HEIGHT OF THE PANDEMIC, A NEED WAS IDENTIFIED WITH SCHOOL CHILDREN REQUIRING ACCESS TO ONLINE SUPPORTS. UWCB IMPLEMENTED A VIRTUAL TUTORING PROGRAM, WHERE VETTED TUTOR VOLUNTEERS BOOK SESSIONS WITH SCHOOL-AGED CHILDREN TO PROVIDE ADDITIONAL SUPPORT TO HELP THEM PREPARE FOR TESTS, EXAMS OR TO SIMPLY GET TO KNOW THEIR SUBJECT MATTER A LITTLE BETTER.**

# OVERALL LOCAL IMPACT



## THANKS TO YOUR GENEROSITY OUR IMPACT IN 2021:

**160**

**FUNDED PROGRAMS &  
AGENCIES SUPPORTED**

**\*INCLUDING DESIGNATIONS**

**\$900,000+**

**DOLLARS INVESTED**



**United Way**  
Cape Breton

# LEADERS OF THE WAY

True Leaders know the importance of contributing to their community. They feel proud that their efforts help move people from poverty to possibility, and enable local kids to be all that they can be.

They know that healthy people make a strong community.

With your support we are proud to be making a real difference to the lives of those most vulnerable in our LOCAL communities!

*Our heartfelt thanks to this past campaign's Leaders of the Way!*

**BRONZE (\$1,000-\$2,499)**

**INDIVIDUAL:**

- |                          |                     |                  |
|--------------------------|---------------------|------------------|
| Allen Britten            | George Wright       | Nicole MacDonald |
| Beverly Burton           | Gerald MacKenzie    | Shelley MacLeod  |
| Arlene Butts             | Michael MacNeil     | Vince MacPherson |
| Chelsy MacEachern        | Mary Ann Snow       |                  |
| Curdis Karrel            | Bryan DeYoung       |                  |
| David Jamael             | Rick Fougere        |                  |
| Dr. Angus Gardner        | Lorne Penny         |                  |
| Dawn White               | Nicolas Landry      |                  |
| George & Sharon Unsworth | Carroll Vickers     |                  |
| Sean & Cheryl Burke      | Victor Melanson     |                  |
| Sarah MacLean            | Heather Ross-Hickey |                  |
| Laura MacPherson         | Shane Condon        |                  |

**CORPORATION:**

- |                             |                    |
|-----------------------------|--------------------|
| Island Distributors Limited | Northgrave Medical |
| S & N Investment Ltd.       | BMO                |
| Sydco Fuels Ltd.            | Joneljim Concrete  |
| MNP                         | Jim Sampson Motors |



**United Way**  
Cape Breton

# LEADERS OF THE WAY

## SILVER (\$2,500-\$4,999)

### INDIVIDUAL:

Dana Ryan  
David Hart  
Dr. Andrew & Karen Wawer  
John & Marie Campbell  
Tim Delorey  
Jason Hanam  
Thomas Fleming  
Mark Waters  
Glenn Marchand  
Melvin Pierce

### CORPORATION:

94.9 The Wave/93.3 Max FM  
Hot 101.9  
Canada Life  
Portside  
Remax Park Place Inc  
Brilun  
SoundSource  
Cape Breton Dental Group  
NCL Group of Companies

NS Power/Emera  
The Co-Operators  
Boston Pizza  
Colbourne Auto  
Steve Lewis Auto Body  
Sydney Memorial Chapel

## GOLD (\$5,000-\$9,999)

### INDIVIDUAL:

Gerald & Jodi Butts  
James Hewitt  
Bruce Woolridge  
Blaise MacDonnell  
Roy Glenn

### CORPORATION:

Membertou	CIBC
Sydney Credit Union	Breton Law Group
John & Jeanne Eyking Foundation	

## PLATINUM (\$10,000+)

Seaside Communications  
(Powered by Rogers)  
Scotiabank  
TD Bank

MacLeod Lorway	RBC
Louisbourg Seafoods	A & L Seafoods
Danbe Foundation	Polysteel Atlantic
Harbour Royale	MacIntyre Chevrolet



**United Way**  
Cape Breton

**STAFF & BOD**

### **STAFF:**

**Lynne McCarron**

Executive Director

**Erin Gallagher**

Campaign Manager

**Jill Gardiner**

Coordinator, Learning & Evaluation

### **BOARD OF DIRECTORS**

**Chris Bellemore**

President

**Sean Burke**

First Vice President

**Joseph Wall**

Second Vice President

**Nicholas MacNeil**

Treasurer

**Mary Keating**

Recording Secretary

Board Members:

**Laura MacPherson**

**AnnaLisa Leon**

**Hugh Gillis**

**Tahirih Paul**

**ShayInn Bates**

Financial Statements

The United Way of Cape Breton

March 31, 2022

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## Independent Auditor's Report

To the Directors of

The United Way of Cape Breton

### **Qualified Opinion**

We have audited the accompanying financial statements of The United Way of Cape Breton, which comprise the statement of financial position as at March 31, 2022, and the statement of operations, statement of changes in net assets and statement of 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements of The United Way of Cape Breton are prepared, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, The United Way of Cape Breton derives revenue from donations from the public, 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 United Way of Cape Breton and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenue over expenses, assets and net assets.

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 United Way of Cape Breton 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.

Our audit opinion was also modified for the same above-noted circumstances in the previous year.

### **Responsibility 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibility 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 CASs, 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 Society'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 Society'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 Foundation 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.

Sydney, Canada  
October 4, 2022



Chartered Professional Accountants

# The United Way of Cape Breton

## Statements of Operations

Year ended March 31	2022	2021
Campaign revenue (Note 7)	\$ 378,919	\$ 452,633
Other fundraising (Note 8)	<u>36,205</u>	<u>27,545</u>
	<b>415,124</b>	<b>480,178</b>
Less:		
Uncollectible pledges	<u>(31,576)</u>	<u>(37,187)</u>
Net fundraising revenue	<b>383,548</b>	<b>442,991</b>
Grant revenue	<b>189,029</b>	<b>25,796</b>
Interest revenue	<b>105</b>	<b>179</b>
Covid-19 program revenue	<b>44,958</b>	<b>1,009,943</b>
Covid-19 subsidies	<u>109,857</u>	<u>151,006</u>
	<u><b>727,497</b></u>	<u><b>1,629,915</b></u>
Expenses		
Fundraising expenses	<u>170,278</u>	<u>179,720</u>
Net revenue available for programs	<u><b>557,219</b></u>	<u><b>1,450,195</b></u>
Support to the community		
Community investment funding	<b>216,681</b>	<b>230,000</b>
Donor designations	<b>75,542</b>	<b>75,857</b>
211 allocation	<b>7,267</b>	<b>7,267</b>
Covid-19 program expense	<b>39,340</b>	<b>927,779</b>
Community resource services	<u>295,832</u>	<u>168,199</u>
	<u><b>634,662</b></u>	<u><b>1,409,102</b></u>
(Deficiency) excess of expenditures over revenues	<u><b>\$ (77,443)</b></u>	<u><b>\$ 41,093</b></u>

See accompanying notes to the financial statements

## The United Way of Cape Breton Statement of Changes in Net Assets

March 31	Surplus	Contingency Reserve	2022	2021
Balance, beginning of year	\$ 307,454	\$ 33,600	\$ 341,054	\$ 299,961
(Deficiency) excess of expenditures over revenues	(77,443)	-	(77,443)	41,093
Interfund transfers	<u>(8,400)</u>	<u>8,400</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 221,611</u>	<u>\$ 42,000</u>	<u>\$ 263,611</u>	<u>\$ 341,054</u>

See accompanying notes to the financial statements

# The United Way of Cape Breton

## Statement of Financial Position

March 31

2022

2021

### Assets

#### Current

Cash	\$	655,647	\$	570,959
Pledges receivable (Note 4)		318,003		298,624
Accounts receivable		18,333		22,621
Prepays		8,448		8,430
		<u>1,000,431</u>		<u>900,634</u>

#### Capital assets (Note 5)

		<u>1,140</u>		<u>1,629</u>
	\$	<u>1,001,571</u>	\$	<u>902,263</u>

### Liabilities

#### Current

Payables and accruals (Note 6)	\$	365,920	\$	435,387
Deferred revenue		<u>372,040</u>		<u>125,822</u>
		<u>737,960</u>		<u>561,209</u>

### Net Assets

Surplus		221,611		307,454
Contingency reserve		<u>42,000</u>		<u>33,600</u>
		<u>263,611</u>		<u>341,054</u>
	\$	<u>1,001,571</u>	\$	<u>902,263</u>

Approved on behalf of the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

See accompanying notes to the financial statements

# The United Way of Cape Breton

## Statement of Cash Flows

Year ended March 31

2022

2021

Increase (decrease) in cash and cash equivalents

### Operating

(Deficiency) excess of revenues over expenditures	\$	(77,443)	\$	41,093
Depreciation		<u>490</u>		<u>698</u>
		(76,953)		41,791

### Change in non-cash operating working capital

Pledges receivable	(19,379)	150,290
Prepays	(18)	(2,752)
Accounts receivable	4,287	(15,290)
Deferred revenue	246,218	(17,516)
Payables and accruals	<u>(69,467)</u>	<u>103,883</u>

161,641      218,615

Increase in cash and cash equivalents

**84,688**      260,406

Cash and cash equivalents,

Beginning of year

570,959      310,553

End of year

\$ 655,647      \$ 570,959

See accompanying notes to the financial statements

# The United Way of Cape Breton

## Notes to the Financial Statements

March 31, 2022

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### 1. Nature of operations

The mission of The United Way of Cape Breton (the "Society") is to improve lives and build a community by engaging individuals and mobilizing collective action. The United Way of Cape Breton is a not-for-profit organization and is a registered charity under the Income Tax Act.

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### 2. Statement of compliance with Canadian accounting standards for not-for-profit organizations

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

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### 3. Summary of significant accounting policies

#### Revenue recognition

The Society follows the deferral method of accounting for campaign revenue. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Donor designations, which have externally imposed restrictions, are recognized as revenue in the year funds are received and the designated agency is funded.

Campaign revenue is comprised of unrestricted contributions from the current year campaign achievement and designated contributions recognized in the year. An allowance for pledge loss is provided annually based on historical percentages for pledge collections and on actual collection experience.

#### Donated goods and services

A substantial number of individuals and business organizations have donated significant amounts of their time and services in kind to the Society's fundraising activities and its community investment process. The Society only records the amount of such services when fair value can be reasonably determined. During the year, the Society has recorded \$nil (2020 - \$nil) of in kind services as revenue and expenditures.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks, bank overdrafts, and highly liquid temporary money market instruments with original maturities of one year or less.

#### Community investments

Community investments payable are allocated funds that are committed to fund community organizations. Community investments are recognized when funding is approved by the Board.

#### Contingency reserve

The Board established an internally restricted contingency reserve to be funded by 5% of the Society's revenues up to a maximum of \$8,400 per year.

# The United Way of Cape Breton

## Notes to the Financial Statements

March 31, 2022

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

The Society allocates its General Management and Administration Expenses to two functional areas: fundraising and community investment process. General costs which do not pertain specifically to either function are considered administrative and are allocated to the function areas as follows:

	<u>2022</u>	<u>2021</u>
To fundraising expenses:	50%	50%
To community investment process:	50%	50%

#### Depreciation

Rates and bases of depreciation applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Computer hardware and software	30%, declining balance
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#### Use of estimates

The preparation of financial statements in conformity with Canadian accounting standard for not-for-profit organizations requires the Society's management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and reported amounts of revenue and expenditures during the year. Actual results could differ from those reported.

#### Financial instruments

Financial instruments are recorded at fair value on initial recognition and are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value.

Financial assets measured at amortized cost include cash and receivables. Financial liabilities measured at amortized cost include payables and deferred campaign revenue.

#### Credit risk

The United Way of Cape Breton is exposed to credit risk that arises from pledges receivable. Credit risk arises from the possibility that the contributors to the United Way of Cape Breton will be unable to fulfill their obligations. Management closely evaluates the collectability of its pledges receivable and maintains provisions for potential pledge losses, which are assessed on a regular basis.

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# The United Way of Cape Breton

## Notes to the Financial Statements

March 31, 2022

4. Pledges receivable	<u>2022</u>	<u>2021</u>
2022 Campaign	\$ 248,630	\$ -
2021 Campaign	46,078	223,545
2020 Campaign and older	<u>168,065</u>	<u>188,273</u>
	462,773	411,818
Allowance for uncollectible pledges	<u>(144,770)</u>	<u>(113,194)</u>
	<u>\$ 318,003</u>	<u>\$ 298,624</u>

5. Capital assets	<u>2022</u>		<u>2021</u>	
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer hardware and software	\$ 9,579	\$ 8,439	\$ 1,140	\$ 1,629

6. Payables and accruals	<u>2022</u>	<u>2021</u>
Trade	\$ 11,150	\$ 10,026
Government remittances	4,861	-
Donor Choice	76,048	76,562
Community investment	273,861	271,267
Covid-19 programs	<u>-</u>	<u>77,532</u>
	<u>\$ 365,920</u>	<u>\$ 435,387</u>

7. Campaign revenue	<u>2022</u>	<u>2021</u>
Campaign achievement	\$ 385,030	\$ 435,117
Donor designations deferred	(90,183)	(84,072)
Donor designations recognized during the year	<u>84,072</u>	<u>101,588</u>
	<u>\$ 378,919</u>	<u>\$ 452,633</u>

# The United Way of Cape Breton

## Notes to the Financial Statements

March 31, 2022

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<b>8. Other fundraising</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Winter gala	\$ 134,400	\$ 1,775
Other	<u>36,205</u>	<u>25,770</u>
	170,605	27,545
Fundraising deferred	<u>(134,400)</u>	<u>-</u>
	<b>\$ 36,205</b>	<b>\$ 27,545</b>

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### 9. Contractual obligations

The Society leases office equipment under a lease expiring in June 2023. Future minimum lease payments total \$1,767 and include the following payments over the next year: 2023, \$1,767.

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**United Way**  
Cape Breton



**FOR MORE INFO VISIT:  
[WWW.UNITEDWAYCAPEBRETON.COM](http://WWW.UNITEDWAYCAPEBRETON.COM)**