

Independent auditor's report

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To the Members of

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

We have audited the accompanying financial statements of the United Way of Greater Moncton and Southeastern New Brunswick Region Inc., which comprise the statements of financial position as at December 31, 2013 and the statement of operations, and statement of changes in net assets for the year ended December 31, 2013, and we have reported thereon, to the Organization on May 15, 2014, qualifying our audit report for the completeness of donations derived from the general public.

In our opinion, the attached financial statements fairly summarize the information contained in the audited financial statements of United Way of Greater Moncton and Southeastern New Brunswick Region Inc. for the year ended December 31, 2013 from which they have been derived.

Grant Thornton LLP

Moncton, New Brunswick

May 15, 2014

Chartered Accountants

(Interested persons wishing to receive the complete audited financial statements should contact United Way of Greater Moncton and Southeastern New Brunswick Region Inc. at (506) 858-8600).

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Condensed Statement of Operations**

Year Ended December 31

| | <u>Budget</u> | <u>2013</u> | <u>2012</u> |
|---|------------------|------------------|--------------------|
| Revenues | | | |
| Campaign revenue | \$ 2,190,000 | \$ 2,251,054 | \$ 2,154,543 |
| Mental Health Commission of Canada | 542,119 | 542,119 | 909,745 |
| Interest income | 10,000 | 10,072 | 11,377 |
| Other income | 56,500 | 22,293 | 65,566 |
| Municipal grants - Community projects | - | 5,800 | 5,100 |
| Unrealized (loss) gain on investments | 3,000 | (6,592) | (2,607) |
| Contributions for Community Development initiatives | - | 172,940 | 296,404 |
| | <u>2,801,619</u> | <u>2,997,686</u> | <u>3,440,128</u> |
| Expenditures | | | |
| Fundraising expenditures | 413,482 | 416,595 | 420,632 |
| Allocations | 1,775,584 | 1,752,389 | 1,744,872 |
| Mental Health Commission of Canada | 542,119 | 542,119 | 909,745 |
| Community building program funding | 70,434 | 218,941 | 430,716 |
| Loss on sale of investment | - | - | 1,516 |
| | <u>2,801,619</u> | <u>2,930,044</u> | <u>3,507,481</u> |
| Excess (deficiency) of revenue over expenditures | <u>\$ -</u> | <u>\$ 67,642</u> | <u>\$ (67,353)</u> |

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.**
Condensed Statement of Changes in Net Assets

Year Ended December 31

| Net assets | Internally restricted funds | <u>Unrestricted</u> | 2013 Total |
|----------------------------|-----------------------------------|---------------------|----------------------------|
| Balance, beginning of year | \$ 1,847,985 | \$ 250,555 | \$ 2,098,540 |
| Net deficit for the year | - | 67,642 | 67,642 |
| Inter-funds transfers | <u>67,642</u> | <u>(67,642)</u> | <u>-</u> |
| Balance, end of year | <u>\$ 1,915,627</u> | <u>\$ 250,555</u> | <u>\$ 2,166,182</u> |

| Net assets | Internally restricted funds | <u>Unrestricted</u> | 2012 Total |
|----------------------------|-----------------------------------|---------------------|----------------------------|
| Balance, beginning of year | \$ 1,909,454 | \$ 256,439 | \$ 2,165,893 |
| Net deficit for the year | - | (67,353) | (67,353) |
| Inter-funds transfers | <u>(61,469)</u> | <u>61,469</u> | <u>-</u> |
| Balance, end of year | <u>\$ 1,847,985</u> | <u>\$ 250,555</u> | <u>\$ 2,098,540</u> |

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Condensed Statement of Financial Position

December 31, 2013

| | <u>2013</u> | <u>2012</u> |
|---|----------------------------|----------------------------|
| Assets | | |
| Cash and cash equivalents | \$ 672,454 | \$ 902,260 |
| Restricted cash | 113,498 | 168,049 |
| Campaign pledges receivable | 1,992,943 | 1,935,234 |
| Other receivables | 30,673 | 36,453 |
| Prepays | 1,390 | 8,745 |
| Capital assets | <u>34,233</u> | <u>36,262</u> |
| | <u>\$ 2,845,191</u> | <u>\$ 3,087,003</u> |
| | | |
| Liabilities | | |
| Payables and accruals | \$ 183,979 | \$ 441,666 |
| Payable to Canadian Mental Health Commission | - | 168,049 |
| Payable to the Province of New Brunswick | 113,498 | - |
| Deferred campaign contributions | <u>381,532</u> | <u>378,748</u> |
| | <u>679,009</u> | <u>988,463</u> |
| | | |
| Net assets | | |
| Internally restricted | 1,915,627 | 1,847,985 |
| Unrestricted | <u>250,555</u> | <u>250,555</u> |
| | <u>2,166,182</u> | <u>2,098,540</u> |
| | <u>\$ 2,845,191</u> | <u>\$ 3,087,003</u> |

On behalf of the Board

_____ Director

_____ Director



**Please Sign This Copy
and Return It to
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Financial Statements

United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.

December 31, 2013

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Grant Thornton

Independent auditor's report

To the Members of

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

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We have audited the accompanying financial statements of the United Way of Greater Moncton and Southeastern New Brunswick Region Inc., which comprise the statements of financial position as at December 31, 2013 and the statement of operations, statement of changes in net assets and cash flows for the year ended December 31, 2013 and a summary of significant accounting policies and other explanatory information.

Management's responsibility 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for qualified opinion

In common with many non-profit organizations, the Organization 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 Organization and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenue over expenses, assets and net assets.

Qualified opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the United Way of Greater Moncton and Southeastern New Brunswick Region Inc. as at December 31, 2013 and the results of its operations and its cash flows for the year ended December 31, 2013 in accordance with Canadian accounting standards for not-for-profit organizations.

Grant Thornton LLP

Moncton, New Brunswick

May 15, 2014

Chartered Accountants

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Statement of Operations

Year Ended December 31, 2013

| | <u>Budget</u> | <u>2013</u> | <u>2012</u> |
|--|------------------|------------------|--------------------|
| Revenues | | | |
| Campaign revenue (Note 9) | \$ 2,190,000 | \$ 2,251,054 | \$ 2,154,543 |
| Mental Health Commission of Canada | 542,119 | 542,119 | 909,745 |
| Interest income | 10,000 | 10,072 | 11,377 |
| Other income (Note 10) | 56,500 | 22,293 | 65,566 |
| Municipal grants-Community projects | - | 5,800 | 5,100 |
| Unrealized (loss) on investments | 3,000 | (6,592) | (2,607) |
| Contributions for Community Development initiatives | - | 172,940 | 296,404 |
| | <u>2,801,619</u> | <u>2,997,686</u> | <u>3,440,128</u> |
| Expenditures | | | |
| Fundraising expenditures (Page 13) | 413,482 | 416,595 | 420,632 |
| Allocations expenditures (Page 14) | 1,775,584 | 1,752,389 | 1,744,872 |
| Mental Health Commission of Canada | 542,119 | 542,119 | 909,745 |
| Community building program funding (Page 17) | 70,434 | 218,941 | 430,716 |
| Loss on sale of investment | - | - | 1,516 |
| | <u>2,801,619</u> | <u>2,930,044</u> | <u>3,507,481</u> |
| Excess (deficiency) of revenues over expenditures | \$ - | \$ 67,642 | \$ (67,353) |

See accompanying notes and schedules to the financial statements.

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.**
Statement of Changes in Net Assets

Year Ended December 31, 2013

| Net Assets | Internally restricted <u>funds</u> | <u>Unrestricted</u> | 2013 Total |
|--------------------------------------|--|---------------------|-----------------------|
| Balance, beginning of year | \$ 1,847,985 | \$ 250,555 | \$ 2,098,540 |
| Excess of revenues over expenditures | - | 67,642 | 67,642 |
| Inter-funds transfers | <u>67,642</u> | <u>(67,642)</u> | - |
| Balance, end of year | <u>\$ 1,915,627</u> | <u>\$ 250,555</u> | <u>\$ 2,166,182</u> |

| Net Assets | Internally restricted <u>funds</u> | <u>Unrestricted</u> | 2012 Total |
|--------------------------------------|--|---------------------|-----------------------|
| Balance, beginning of year | \$ 1,909,454 | \$ 256,439 | \$2,165,893 |
| Excess of expenditures over revenues | - | (67,353) | (67,353) |
| Inter-funds transfers | <u>(61,469)</u> | <u>61,469</u> | - |
| Balance, end of year | <u>\$ 1,847,985</u> | <u>\$ 250,555</u> | <u>\$ 2,098,540</u> |

See accompanying notes and schedules to the financial statements.

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Statement of Financial Position**

December 31, 2013

| | <u>2013</u> | <u>2012</u> |
|---|---------------------|---------------------|
| Assets | | |
| Cash and cash equivalents | \$ 672,454 | \$ 902,260 |
| Restricted cash (Note 4) | 113,498 | 168,049 |
| Campaign pledges receivable | 1,992,943 | 1,935,234 |
| Other receivables | 30,673 | 36,453 |
| Prepays | 1,390 | 8,745 |
| Capital assets (Note 5) | <u>34,233</u> | <u>36,262</u> |
| | <u>\$ 2,845,191</u> | <u>\$ 3,087,003</u> |
| Liabilities | | |
| Payables and accruals (Note 6) | \$ 183,979 | \$ 441,666 |
| Payable to Canadian Mental Health Commission | - | 168,049 |
| Payable to the Province of New Brunswick | 113,498 | - |
| Deferred campaign contributions (Note 7) | <u>381,532</u> | <u>378,748</u> |
| | <u>679,009</u> | <u>988,463</u> |
| Net Assets | | |
| Internally restricted (Note 8) | 1,915,627 | 1,847,985 |
| Unrestricted (Page 4) | <u>250,555</u> | <u>250,555</u> |
| | <u>2,166,182</u> | <u>2,098,540</u> |
| | <u>\$ 2,845,191</u> | <u>\$ 3,087,003</u> |

Commitment (Note 13)

On behalf of the Board

 Director

 Director

See accompanying notes and schedules to the financial statements

United Way of Greater Moncton and Southeastern New Brunswick Region Inc. Statement of Cash Flows

Year Ended December 31, 2013

2013

2012

Increase (decrease) in cash and cash equivalents

Operating

| | | |
|---|------------------|----------------|
| Excess (deficiency) of revenue over expenditures | \$ 67,642 | \$ (67,353) |
| Amortization | 6,640 | 6,885 |
| Change in non-cash operating working capital | | |
| Receivables | (51,929) | 53,546 |
| Prepays | 7,355 | 1,435 |
| Payables and accruals | (257,687) | 68,029 |
| Payable to Canadian Mental Health | (54,551) | 37,838 |
| Deferred campaign contribution | 2,784 | 14,469 |
| | <u>(279,746)</u> | <u>114,849</u> |

Investing

| | | |
|--|-------------------|---------------------|
| Purchase of capital assets | | |
| Computer and office equipment | (4,611) | (2,663) |
| Leasehold improvements | - | (3,194) |
| | <u>(4,611)</u> | <u>(5,857)</u> |
| Net (decrease) increase in cash and cash equivalents | (284,357) | 108,992 |
| Cash and cash equivalents, beginning of year | <u>1,070,309</u> | <u>961,317</u> |
| Cash and cash equivalents, end of year (Note 3) | <u>\$ 785,952</u> | <u>\$ 1,070,309</u> |

See accompanying notes and schedules to the financial statements.

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Notes to the Financial Statements

December 31, 2013

1. Purpose of the Organization

The purpose of United Way of Greater Moncton and Southeastern New Brunswick Region Inc. (the "Organization") is to facilitate the building of stronger communities through the collection and distribution of community resources. The primary means to achieve this purpose is through the provision of funding to various non-profit operations based upon monies raised from fundraising activities. The Organization is incorporated under the New Brunswick Companies Act as a not-for-profit organization. It has registered charity status and is exempt from income tax.

2. Summary of significant accounting policies

(a) Accounting for contributions

The Organization follows the deferral method of accounting for contributions which includes grants and donations. Contributions of property and equipment are included as deferred contributions and are amortized to revenue at the same rate and on the same basis as amortization of the related property and equipment.

Restricted contributions are recognized as revenue in the year in which the related expenses are made. 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.

(b) Campaign revenues and expenditures

The Organization receives most of its donor revenue from its fall campaign. Note 9 provides a breakdown between cash donations and donations received through payroll deductions which are pledged and recorded as revenue in the current year but will be collected during the course of the subsequent year. Donations received or pledged are treated as revenue in the campaign year unless they are donor designated and meet the criteria for deferred contributions discussed in Note 2(d).

All campaign expenditures are expensed in the year incurred.

(c) Campaign pledges receivable

Pledges are recorded as receivable when signed pledge documents are received and the receivables are adjusted to a net realizable value.

(d) Deferred campaign contributions

Deferred campaign contributions are comprised of donor designated donations part of the fall campaign. These are deferred in the campaign year and not included as revenue until the subsequent year when the donations are actually paid out to the designated charity.

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.**
Notes to the Financial Statements

December 31, 2013

2. Summary of significant accounting policies (continued)

(e) Amortization of capital assets

Capital assets are stated at cost less accumulated amortization and are being amortized over the estimated lives of the assets. The assets are amortized using the following amortization methods:

| | Method | Rate |
|--------------------------------|-------------------|-------------|
| Computers and office equipment | Declining balance | 20% |
| Leasehold improvement | Straight-line | 20 years |
| Software | Productive output | 7 units |

(f) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant estimates made by management is the determination of the net realizable value of the pledges receivable.

3. Cash and cash equivalent

| | <u>2013</u> | <u>2012</u> |
|---------------------------------------|-------------------|---------------------|
| Cash and cash equivalent consists of: | | |
| Cash balance in the bank | \$ 412,494 | \$ 639,781 |
| Short-term investments | 259,960 | 262,479 |
| Restricted cash in the bank | <u>113,498</u> | <u>168,049</u> |
| | <u>\$ 785,952</u> | <u>\$ 1,070,309</u> |

4. Restricted cash

Restricted cash is the funds overpaid from the province on behalf of the Canadian Mental Health program to assist in carrying out a program for the homeless.

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Notes to the Financial Statements

December 31, 2013

5. Capital assets

| | | | <u>2013</u> | <u>2012</u> |
|--------------------------------|-------------------|-------------------------------------|---------------------------|---------------------------|
| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>Net Book value</u> | <u>Net Book Value</u> |
| Computers and office equipment | \$ 83,155 | \$ 62,391 | \$ 20,764 | \$ 20,768 |
| Leasehold improvements | 7,694 | 788 | 6,906 | 7,290 |
| Software | <u>11,485</u> | <u>4,922</u> | <u>6,563</u> | <u>8,204</u> |
| | <u>\$ 102,334</u> | <u>\$ 68,101</u> | <u>\$ 34,233</u> | <u>\$ 36,262</u> |

6. Payables and accrual

| | <u>2013</u> | <u>2012</u> |
|-----------------------------|-------------------|-------------------|
| Trade payable | \$ 37,629 | \$ 75,185 |
| Payable to the community | 106,532 | 328,165 |
| Accruals and other payables | <u>39,818</u> | <u>38,316</u> |
| | <u>\$ 183,979</u> | <u>\$ 441,666</u> |

7. Deferred campaign contributions

These deferred revenues are comprised entirely of donations from the fall campaign where the donors have designated which charitable organizations are to receive the donations. Due to the timing of the annual campaign close to the end of the fiscal year, these funds will be paid out during the following fiscal year and recognized as revenue with an offsetting expenditure recorded at that time. The designated charitable organizations are described below:

| | <u>2013</u> | <u>2012</u> |
|----------------------|-------------------|-------------------|
| Registered charities | \$ 200,461 | \$ 200,128 |
| Health-partners | 119,225 | 122,602 |
| Other United Ways | <u>61,846</u> | <u>56,018</u> |
| | <u>\$ 381,532</u> | <u>\$ 378,748</u> |

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Notes to the Financial Statements

December 31, 2013

8. Internally restricted net assets

| | <u>2013</u> | <u>2012</u> |
|---------------------|---------------------|---------------------|
| Agencies allocation | \$ 1,259,837 | \$ 1,117,166 |
| Community building | <u>655,790</u> | <u>730,819</u> |
| | <u>\$ 1,915,627</u> | <u>\$ 1,847,985</u> |

The agencies allocation is the amount internally restricted to be paid to different agencies in the community in 2014.

The Community Building accounts for funds that are internally restricted and allocated for the development of new programs or services that would address human and social needs within the region serviced by the Organization.

9. Campaign revenue

| | <u>2013</u> | <u>2012</u> |
|--|---------------------|---------------------|
| (i) Annual campaign results | | |
| (a) Donations through payroll deductions | \$ 1,765,074 | \$ 1,632,326 |
| (b) Cash donations from businesses and individuals | 540,220 | 623,146 |
| (c) Donations for the previous campaign received and recorded in the current year | <u>21,634</u> | <u>18,541</u> |
| | <u>2,326,928</u> | <u>2,274,013</u> |
| (ii) Allowances for uncollectable pledges | | |
| (a) Budgeted allowance for uncollectible pledges | (100,000) | (105,000) |
| (b) Difference in previous year's uncollectible pledges | 26,910 | - |
| (iii) Deferred campaign revenue (donor designated) | | |
| (a) Current year donations deferred to next year | (381,532) | (378,748) |
| (b) Prior year donations recognized in current year | <u>378,748</u> | <u>364,278</u> |
| | <u>\$ 2,251,054</u> | <u>\$ 2,154,543</u> |

10. Other income

| | <u>2013</u> | <u>2012</u> |
|---|------------------|------------------|
| Canadian Mental Health contract - Annualized administration fees for a four year contract with the Federal Government concerning homelessness | \$ 13,400 | \$ 50,000 |
| Recovery of the cost of the wages for United Way staff and volunteer involvement with the summer concerts at Magnetic Hill | - | 13,846 |
| Sundry | <u>8,893</u> | <u>1,720</u> |
| | <u>\$ 22,293</u> | <u>\$ 65,566</u> |

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Notes to the Financial Statements

December 31, 2013

11. Allocations to designated agencies

United Way campaign donors have been able to specify on their pledge forms the name(s) of registered charitable organization(s) to which they wish their contributions be allocated. Designated allocations less a processing charge, if applicable, are paid out by December 31st of the applicable campaign year.

United Way campaign donors from the Government of Canada Workplace can also designate allocations to Healthpartners and a federation of 15 national health charities. The payroll deduction pledges relating to this initiative are recorded at December 31, 2013 in receivables and deferred campaign contributions.

12. Financial instrument risk management

The Organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument. The Organization's financial instruments consist of cash and cash equivalents, restricted cash, receivables, payables and accruals and payable to the Province of New Brunswick.

The Organization initially measures its financial assets and liabilities at fair value adjusted for transaction costs. Transaction costs related to financial instruments subsequently measured at fair value are recorded in the statement of earnings on initial measurement. The Organization subsequently measures all of its financial instruments at amortized cost, except for the short term investments which are measured at fair value.

The Organization has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from financial instruments include credit risk, liquidity risk and market risk. Unless otherwise noted it is management's opinion that the Organization is not exposed to other price risks arising from financial instruments.

Credit risk

Credit risk is the risk that the Organization will incur a loss because the pledges are not recovered. The Organization's financial instruments that are exposed to credit risk include the campaign pledges receivables and other receivables.

Liquidity risk

Liquidity risk is the risk that the Organization may not have cash available to satisfy financial liabilities as they come due. To mitigate this risk, the Organization is internally monitoring this level of liquidity on a regular basis.

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Notes to the Financial Statements

December 31, 2013

12. Financial instrument risk management (continued)

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument, that is short-term investments, will fluctuate because of changes in market prices. For purposes of this disclosure, the Organization segregates market risk into two categories: interest rate risk and fair value risk. The Organization is exposed to interest rate risk and fair value risk.

i) **Interest rate risk**

Interest rate risk is the potential for loss arising from changes in interest rates. Financial instruments that potentially subject the Organization to interest rate risk are the short-term investments. The Organization does not hedge interest rate risk.

ii) **Fair value risk**

Fair value risk is the potential for loss from an adverse movement in the value of a financial instrument. The Organization incurs fair value risk on its short-term investments. The Organization does not hedge its fair value risk.

13. Commitment

The Organization entered into a 20 year lease for office space which commenced December 1, 2011. The terms of the lease require annual fixed rental fees of \$33,220 plus HST and an additional fluctuating annual operational rental fee of approximately \$21,380 plus HST.

14. Government of Canada Workplace Charitable Campaign expenses

Starting this year for the 2013 campaign, the GCWCC National Finance Office will recover the costs on behalf of local United Ways from Health-partners and reimburse each United Way at the end of the campaign. The cost recovery formula will be consistent with the current formula used by the National Finance Office to recover costs incurred in the National Capital Region. Health-partners will pay for their pro-rata share of the actual costs directly attributable to the GCWCC based on Health-partner's percentage of the total revenue.

Costs

| | | |
|-----------------------|----|-------|
| Salaries and benefits | \$ | 847 |
| Meeting and travel | | 64 |
| Event expenses | | 551 |
| Office supplies | | 426 |
| | | <hr/> |
| | \$ | 1,888 |

15. Comparative figures

Certain of the prior year figures have been reclassified to conform to the current year presentation.

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Schedule of Fundraising Expenditures**

Year Ended December 31

2013

2012

| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
|---|-------------------|-------------------|-------------------|
| Amortization | \$ - | \$ 3,984 | \$ 4,131 |
| AGM | 1,800 | 1,013 | 1,275 |
| Campaign expenditures: | | | |
| GCWCC | 23,500 | 19,986 | 22,469 |
| Kickoff | 1,800 | 2,184 | 1,860 |
| Supplies | 9,000 | 9,934 | 12,845 |
| Celebration | 2,500 | 2,262 | 2,456 |
| Cleaning and repairs | 2,160 | 2,052 | 2,124 |
| Conventions and travel | 6,400 | 6,364 | - |
| Ex-Director retirement benefits | - | 3,600 | 3,600 |
| Insurance | 5,000 | 3,914 | 5,200 |
| Interest and bank charges | 6,600 | 6,986 | 7,237 |
| Loaned rep expenditures | 1,500 | 2,137 | 1,384 |
| Media | 6,500 | 6,165 | 6,482 |
| Meetings - general | 2,750 | 3,291 | 3,193 |
| Meetings - regional | 1,600 | 2,319 | 1,587 |
| Meetings - New Brunswick UW's | 900 | - | - |
| Memberships | 1,950 | 2,169 | 1,363 |
| Moving | - | - | 507 |
| Office supplies | 3,480 | 3,396 | 6,275 |
| Office equipment leasing and servicing | 2,400 | 1,996 | 2,636 |
| Office furniture and equipment | 1,200 | 1,096 | 1,797 |
| Parking | 3,060 | 3,015 | 3,669 |
| Postage | 2,840 | 3,349 | 2,770 |
| Professional development | 3,200 | 3,079 | 2,679 |
| Professional fees | 14,000 | 16,031 | 14,457 |
| Public relations | 5,120 | 5,571 | 5,385 |
| Rent | 35,820 | 34,890 | 34,023 |
| Salaries and benefits | 254,466 | 251,956 | 255,425 |
| Sundry | 300 | 288 | - |
| Technology | 2,100 | 886 | 2,376 |
| Telephone and fax | 4,536 | 4,542 | 5,073 |
| Translation | 2,200 | 1,899 | 3,099 |
| Travel | 1,800 | 1,360 | 3,255 |
| Travel International UW's | 3,000 | 4,881 | - |
| | <u>\$ 413,482</u> | <u>\$ 416,595</u> | <u>\$ 420,632</u> |

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Schedule of Allocations Expenditures**

| Year Ended December 31 | Budget | 2013 | 2012 |
|--|---------------------|---------------------|---------------------|
| a) Moncton Region United Way Partner Agencies (Page 16) | \$ - | \$ - | \$ 1,129,164 |
| b) Moncton Region United Way Funded Agencies (Page 16) | 1,133,686 | 1,081,487 | - |
| c) Other designated agencies | 225,000 | 202,399 | 184,022 |
| d) Designations sent directly to and distributed by United Ways and individual companies | 23,000 | 57,281 | 18,274 |
| e) Designations sent directly to and distributed by Healthpartners | 101,536 | 122,602 | 116,103 |
| f) Community service expenditures (Page 15) | <u>292,362</u> | <u>288,620</u> | <u>297,309</u> |
| | <u>\$ 1,775,584</u> | <u>\$ 1,752,389</u> | <u>\$ 1,744,872</u> |

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Schedule of Community Service Expenditures**

Year Ended December 31

| | <u>Budget</u> | <u>2013 Actual</u> | <u>2012 Actual</u> |
|---|-------------------|------------------------|------------------------|
| Amortization | \$ - | \$ 2,656 | \$ 2,754 |
| AGM | 1,200 | 675 | 850 |
| Cleaning and repairs | 1,440 | 1,368 | 1,416 |
| Community development | 15,500 | 14,310 | 17,025 |
| Conventions and travel | 5,100 | 4,963 | 1,461 |
| Ex-Director retirement benefits | | 2,400 | 2,400 |
| Media | 2,000 | 3,041 | 10,353 |
| Meetings - general | 2,900 | 4,511 | 5,223 |
| Meetings - regional | 1,450 | 1,647 | 665 |
| Meetings - strategic council | 500 | - | 1,986 |
| Meetings - New Brunswick UW's | 600 | - | - |
| Memberships | 1,300 | 1,446 | 909 |
| Moving | - | - | 338 |
| Office supplies | 2,320 | 2,264 | 4,183 |
| Office equipment leasing and servicing | 1,600 | 1,330 | 1,757 |
| Office furniture and equipment | 1,300 | 731 | 1,975 |
| Parking | 2,040 | 2,010 | 2,446 |
| Postage | 560 | 558 | 539 |
| Professional development | 2,800 | 1,938 | 2,321 |
| Public relations | 2,080 | 1,945 | 2,475 |
| Recognition | 1,000 | 1,138 | - |
| Rent | 23,880 | 23,260 | 22,682 |
| Salaries and benefits | 206,808 | 199,475 | 198,053 |
| Sundry | 200 | 192 | - |
| Technology | 6,960 | 6,613 | 7,143 |
| Telephone and fax | 4,224 | 4,070 | 4,479 |
| Translations | 1,800 | 2,272 | 2,043 |
| Travel | 800 | 553 | 1,833 |
| Travel International UW's | 2,000 | 3,254 | - |
| | <u>\$ 292,362</u> | <u>\$ 288,620</u> | <u>\$ 297,309</u> |

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Schedule of Community Funding**

Year Ended December 31

| | <u>Budget</u> | <u>2013 Actual</u> | <u>2012 Actual</u> |
|---|---------------------|------------------------|------------------------|
| <u>Partner Agencies</u> | \$ - | \$ - | \$ 1,129,164 |
| <u>Community Funding:</u> | | | |
| Ability Transit | \$ 60,000 | \$ 60,000 | \$ - |
| Aids Moncton | 40,000 | 40,000 | - |
| Beauséjour Family Crisis Resource Centre | 40,000 | 40,000 | - |
| Big Brothers Big Sisters | 70,000 | 70,000 | - |
| Big Cove First Nations Wellness Committee | 75,000 | 75,000 | - |
| Boys and Girls Club of Moncton | 70,000 | 70,000 | - |
| Built Network | 5,000 | - | - |
| CMHA | 7,843 | 7,843 | - |
| CNIB | 41,432 | 41,432 | - |
| Crossroad for Women | 40,000 | 40,000 | - |
| Dieppe Boys and Girls Club | 48,000 | 48,000 | - |
| District Scolaire Francophone Sud | 50,000 | 50,000 | - |
| Le Centre de Ressources Familial de Kent | 15,000 | 15,000 | - |
| Maison des Jeunes | 10,000 | 10,000 | - |
| Moncton Community Chaplaincy | 15,756 | 15,756 | - |
| Moncton Headstart | 110,000 | 110,000 | - |
| PEDVAC | 37,500 | 37,500 | - |
| Petitcodiac Boys and Girls Club | 128,635 | 128,635 | - |
| SEDHH | 46,000 | 36,000 | - |
| Support to Single Parents | 55,000 | 55,000 | - |
| Tantramar Family Resources Centre | 6,000 | 6,000 | - |
| Volunteer Centre SENB Driver Program | 10,000 | 10,000 | - |
| YMCA | 15,000 | - | - |
| YWCA | 121,000 | 121,000 | - |
| | <u>1,117,166</u> | <u>1,087,166</u> | - |
| United Way of Canada | 16,520 | 16,521 | - |
| Forfeited Community Funding | - | <u>(22,200)</u> | - |
| | <u>\$ 1,133,686</u> | <u>\$ 1,081,487</u> | <u>\$ 1,129,164</u> |

**United Way of Greater Moncton and Southeastern
New Brunswick Region Inc.
Schedule of Community Funding (continued)**

Year Ended December 31

2013

2012

| | | |
|--|-------------------|-------------------|
| <u>Community Building Grants</u> | \$ - | \$ 67,288 |
| | | |
| <u>Community development initiatives:</u> | | |
| Community events | 8,298 | 9,672 |
| Community Food Mentorship | - | 1,346 |
| Community inclusion Network | 45,471 | 258,403 |
| Day of Caring | 19,890 | 15,615 |
| McConnell Food Assessment | 12,697 | - |
| NB Food Security Action Network | 48,118 | 11,211 |
| Other United Way Initiatives | 7,692 | 3,527 |
| Outcome evaluation workshop | 11,238 | - |
| Peace Centre Project | 1,390 | 1,706 |
| Shediac Cape | 23,298 | - |
| Special project | - | 18,000 |
| Up River | 20,162 | 27,135 |
| Vitalité Beauséjour maintenance program | <u>20,687</u> | <u>16,813</u> |
| | <u>218,941</u> | <u>363,428</u> |
| | | |
| Total | \$ 218,941 | \$ 430,716 |