

**United Way Central and Northern Vancouver Island**  
**Consolidated Financial Statements**  
*March 31, 2015*

# United Way Central and Northern Vancouver Island Contents

*For the year ended March 31, 2015*

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## **Management's Responsibility**

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To the Members of United Way Central and Northern Vancouver Island:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board, the Audit Committee and management to discuss their audit findings.

August 20, 2015



Executive Director

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## Independent Auditors' Report

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To the Members of United Way Central and Northern Vancouver Island:

We have audited the accompanying consolidated financial statements of United Way Central and Northern Vancouver Island, which comprise the consolidated statement of financial position as at March 31, 2015, and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the consolidated financial statements*

Management is responsible for the preparation and fair presentation of these consolidated 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 entity'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 consolidated financial statements.

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

### *Basis for Qualified Opinion*

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of donation revenue, pledges receivable and deferred designated campaign revenue was limited to the amounts in the records and we were not able to determine whether adjustments might be necessary to donation revenue, pledges receivable, deferred designated campaign revenue and excess of revenues over expenses, assets, liabilities 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 consolidated financial statements present fairly in all material respects the financial position of United Way Central and Northern Vancouver Island as at March 31, 2015 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Report on Other Legal and Regulatory Requirements*

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied, after giving retrospective effect to the correction of an error as explained in Note 13 to the financial statements, on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

August 20, 2015

*MNP LLP*

Chartered Professional Accountants

## United Way Central and Northern Vancouver Island Consolidated Statement of Financial Position

As at March 31, 2015

	2015	2014 <i>(Unaudited and restated - Note 13)</i>
<b>Assets</b>		
<b>Current</b>		
Cash	630,185	386,775
Accounts receivable	6,082	75,184
Short term investments <i>(Note 3)</i>	152,124	150,843
Prepaid expenses and deposits	6,194	4,793
Pledges receivable <i>(Note 4)</i>	438,308	516,520
GST receivable	3,045	13,935
	1,235,938	1,148,050
<b>Capital assets</b> <i>(Note 5)</i>	271,636	279,935
	1,507,574	1,427,985
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	80,647	113,482
Deferred designated campaign revenue <i>(Note 6)</i>	143,349	187,273
Deferred contribution revenue <i>(Note 7)</i>	140,472	61,313
Deferred contributions related to capital assets <i>(Note 8)</i>	51,391	53,532
Government liabilities	4,151	7,215
Current portion of long-term debt <i>(Note 9)</i>	4,847	4,627
	424,857	427,442
<b>Long-term debt</b> <i>(Note 9)</i>	195,391	200,142
	620,248	627,584
<b>Net Assets</b>		
Invested in capital assets	20,006	21,633
Unrestricted	457,320	440,068
Internally restricted <i>(Note 10)</i>	410,000	338,700
	887,326	800,401
	1,507,574	1,427,985

Approved on behalf of the Board of Directors

Director

Director

The accompanying notes are an integral part of these financial statements

# United Way Central and Northern Vancouver Island

## Consolidated Statement of Operations

*For the year ended March 31, 2015*

	<b>2015</b>	<i>2014 (Unaudited and restated - Note 13)</i>
<b>Revenue</b>		
Donations	<b>362,568</b>	296,942
Donations collected from other United Ways	<b>668,402</b>	663,781
Gross campaign revenue	<b>1,030,970</b>	960,723
Less other United Ways admin fee	<b>(10,289)</b>	(12,081)
Less uncollectible pledges	<b>(101,532)</b>	(93,560)
Net campaign revenue	<b>919,149</b>	855,082
Homelessness Partnership Strategy revenue	<b>573,785</b>	560,775
Success By Six revenue	<b>353,988</b>	412,978
Amortization of deferred capital contribution	<b>2,141</b>	1,093
Investment income	<b>2,143</b>	2,872
Program administration fees	<b>6,081</b>	6,774
	<b>1,857,287</b>	1,839,574
<b>Expenses</b>		
Allocations and designated donations	<b>457,176</b>	378,910
UWCNVI programs ( <i>Schedule 2</i> )	<b>207,370</b>	211,357
Fundraising ( <i>Schedule 2</i> )	<b>202,542</b>	239,356
Homelessness Partnership Strategy programs	<b>573,715</b>	593,580
Success By Six programs ( <i>Note 14</i> )	<b>329,559</b>	395,091
	<b>1,770,362</b>	1,818,294
Excess of revenues over expenses	<b>86,925</b>	21,280

*The accompanying notes are an integral part of these financial statements*

## United Way Central and Northern Vancouver Island Consolidated Statement of Changes in Net Assets

*For the year ended March 31, 2015*

	<i>Invested in capital assets</i>	<i>Unrestricted</i>	<i>Internally restricted</i>	<b>2015</b>	<i>2014</i>  <i>(Unaudited and restated - Note 13)</i>
<b>Net assets, beginning of year - as previously reported</b>	21,633	392,636	338,700	752,969	699,429
<b>Correction of an error (Note 13.)</b>	-	47,432	-	47,432	79,692
<b>Net assets, beginning of year - as restated</b>	21,633	440,068	338,700	800,401	779,121
<b>Excess (deficiency) of revenue over expenses</b>	(6,158)	93,083	-	86,925	21,280
<b>Repayment of long-term debt</b>	4,531	(4,531)	-	-	-
<b>Transfer from current year campaign activities to internally restricted fund for 2015 agency allocations</b>	-	(71,300)	71,300	-	-
<b>Net assets, end of year</b>	20,006	457,320	410,000	887,326	800,401

*The accompanying notes are an integral part of these consolidated financial statements*

# United Way Central and Northern Vancouver Island Consolidated Statement of Cash Flows

*For the year ended March 31, 2015*

	<b>2015</b>	<b>2014</b> <i>(Unaudited and restated - Note 13)</i>
<hr/>		
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash received from donations and special events	1,033,447	899,806
Cash received from government contributions	1,004,868	1,035,066
Cash paid to agencies	(413,756)	(336,093)
Cash paid to employees	(203,102)	(269,227)
Cash paid on expenditures	(1,172,654)	(1,124,404)
	<hr/>	<hr/>
	<b>248,803</b>	<b>205,148</b>
<b>Financing</b>		
Proceeds from long-term debt	-	204,769
Repayment of long-term debt	(4,531)	-
	<hr/>	<hr/>
	<b>(4,531)</b>	<b>204,769</b>
<b>Investing</b>		
Purchases of capital assets	-	(279,909)
Purchase of short term investments	(862)	(213)
	<hr/>	<hr/>
	<b>(862)</b>	<b>(280,122)</b>
<b>Increase in cash resources</b>	<b>243,410</b>	<b>129,795</b>
<b>Cash resources, beginning of year</b>	<b>386,775</b>	<b>256,980</b>
<b>Cash resources, end of year</b>	<b>630,185</b>	<b>386,775</b>

*The accompanying notes are an integral part of these consolidated financial statements*



# United Way Central and Northern Vancouver Island

## Notes to the Consolidated Financial Statements

For the year ended March 31, 2015

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### 1. Organization

United Way Central and Northern Vancouver Island (the "Society") was incorporated under the laws of the Society Act of British Columbia as a non-profit organization and is a registered charity under the Income Tax Act. The Society is exempt from income taxes as long as certain conditions are met. In the opinion of management these requirements have been met.

The purpose of the Society is to help our community to anticipate and resolve human care issues, to provide leadership and to promote volunteerism in all segments of the community; to provide the financial and administrative means to assist citizens in our community to help each other in the most efficient, effective and accountable way; to enhance the ability of funded agencies to deliver services more effectively, and to maintain the vitality and accountability of the Society.

The Society also manages the Homelessness Partnering Strategy program and the Success By Six program. The Success By Six program funds are received from the Ministry of Children and Family Development and are managed for the Success By Six initiative, an early childhood development provincial partnership between the Province of B.C., Credit Unions of B.C. and United Ways of B.C. The Homelessness Partnering Strategy (HPS) funds are received from the Ministry of Homes Resources and Skills Development and are managed for the HPS, a project to provide structures and partnerships to stabilize the lives of individuals who are homeless or at risk of becoming homeless.

### 2. Significant accounting policies

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

#### ***Basis of consolidation***

The Society has consolidated the assets, liabilities, revenues and expenses of the Society and its controlled programs - the Homelessness Partnering Strategy and Success By Six, in these consolidated financial statements. All inter-entity transactions, including revenues and expenses, and balances are eliminated on consolidation.

#### ***Revenue recognition***

The Society follows the deferral method of accounting for contributions.

Pledges and donations received by the Society that are not designated by the donor to fund specified agencies, charities and other United Ways are recognized as revenue in the year that they are received or pledged. An allowance for pledge loss is provided annually based on historical percentages for pledge collections and on actual collection experience. Pledges and donations received by the Society that are designated by the donor to fund specific agencies, charities and other United Ways are considered to be restricted by purpose, and are recorded as deferred designated campaign revenue and are recognized as revenue in the year the amount is paid to the designated organization.

Special event revenue is recognized when the event occurs and when the amount can be reasonably estimated and collection is reasonably assured.

Contributions received specifically for the purchase of capital assets are deferred and recognized as revenue over the expected useful life of the related asset.

Homelessness Partnership Strategy revenue that is restricted for a specific operating project is recognized as revenue when the related expenses are incurred.

Success By Six revenue that is restricted for a specific operating project is recognized as revenue when the related expenses are incurred.

# United Way Central and Northern Vancouver Island

## Notes to the Consolidated Financial Statements

For the year ended March 31, 2015

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### 2. Significant accounting policies (Continued from previous page)

#### **Contributed materials**

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

Volunteers assist the Society in carrying out its services. Because of the difficulty of determining their fair value, these contributed services are not recognized in the consolidated financial statements.

#### **Investment Income**

Investment income includes interest income, dividends and realized gains/losses on the sale of securities.

#### **Allocations to member agencies**

Payments of allocations to member agencies are contingent upon the availability of Board approved funds and compliance with the Society's reporting requirements. Allocations to member agencies are only recorded when they are paid.

#### **Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line or declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Method</b>	<b>Rate</b>
Buildings	straight-line	25 years
Computer equipment	declining balance	30 %
Computer software	declining balance	100 %
Equipment	declining balance	20 %
Furniture and fixtures	declining balance	20 %
Office equipment	declining balance	20 %

In the year of acquisition, amortization is taken at one-half of the above rates. No amortization is taken in the year of disposal.

#### **Financial instruments**

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the statement of operations for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

# United Way Central and Northern Vancouver Island

## Notes to the Consolidated Financial Statements

*For the year ended March 31, 2015*

### 2. Significant accounting policies *(Continued from previous page)*

#### **Measurement uncertainty (use of estimates)**

The preparation of consolidated financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts and pledges receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

#### **Expense allocations**

The nature of the Society's operations dictates that its costs are largely influenced by the deployment of its staff. The costs of supporting fundraising and program expenses are directly correlated to the amount of time people work in each of these areas. Administration expenses are allocated between fundraising and the various programs based on the amount of time that people have worked in each of these areas.

### 3. Short term investments

Short term investments consist of GICs, earn interest of 1.35% (2014 - 1.45%) and mature on December 22, 2015.

### 4. Pledges receivable

	<b>2015</b>	<b>2014</b>
2014 campaign pledges receivable	<b>509,036</b>	-
Less allowance for uncollectable pledges	<b>(86,053)</b>	-
	<b>422,983</b>	-
<hr/>		
2013 campaign pledges receivable	<b>74,432</b>	543,503
Less allowance for uncollectable pledges	<b>(59,107)</b>	(59,107)
	<b>15,325</b>	484,396
<hr/>		
2012 campaign pledges receivable	-	90,443
Less allowance for uncollectable pledges	-	(58,319)
	-	32,124
<hr/>		
	<b>438,308</b>	516,520

Included in gross campaign revenue is \$509,036 (2014 - \$543,503) of pledges receivable.

# United Way Central and Northern Vancouver Island

## Notes to the Consolidated Financial Statements

*For the year ended March 31, 2015*

### 5. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2015 Net book value</i>	<i>2014 Net book value</i>
Land	94,353	-	94,353	94,353
Buildings	185,555	11,133	174,422	181,844
Computer equipment	7,400	6,487	913	1,304
Computer software	1,777	1,777	-	-
Equipment	14,701	14,187	514	642
Furniture and fixtures	4,311	3,507	804	1,005
Office equipment	6,971	6,341	630	787
	<b>315,068</b>	<b>43,432</b>	<b>271,636</b>	<b>279,935</b>

### 6. Deferred designated campaign revenue

Deferred designated campaign revenue consists of donations and pledges received, either directly from donors or other United Ways who manage central campaigns, for other charities that have not been disbursed at period end. Recognition of these amounts as revenue is deferred to periods when the disbursement is made, at which time the payment is recorded as a designated donation expense and the donation is recorded as revenue. Changes in the deferred designated campaign revenue balance are as follows:

	<i>2015</i>	<i>2014</i>
Balance, beginning of year	187,273	164,632
Received during the year	109,028	101,178
Recognized as revenue during the year	(141,218)	(73,933)
Write off of uncollectible pledges	(11,734)	(4,604)
	<b>143,349</b>	<b>187,273</b>

### 7. Deferred contribution revenue

Deferred contribution revenue consists of grants received for specific projects and operating purposes. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contribution revenue balance are as follows:

	<i>2015</i>	<i>2014</i>
Balance, beginning of year	61,313	-
Received during the year	429,181	456,882
Recognized as revenue during the year	(350,022)	(395,569)
	<b>140,472</b>	<b>61,313</b>

# United Way Central and Northern Vancouver Island Notes to the Consolidated Financial Statements

*For the year ended March 31, 2015*

## 8. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	<b>2015</b>	<b>2014</b>
Balance, beginning of year	<b>53,532</b>	-
Contributed capital assets	-	54,625
Less: Amounts recognized as revenue during the year	<b>(2,141)</b>	(1,093)
Balance, end of year	<b>51,391</b>	53,532

## 9. Long-term debt

	<b>2015</b>	<b>2014</b>
First mortgage payable in monthly instalments of \$1,170, including interest of 4.69%, due November 1, 2018. Land and building having a net book value of \$268,775 (2014 - 276,197), is pledged as collateral	<b>200,238</b>	204,769
Less: Current portion	<b>4,847</b>	4,627
	<b>195,391</b>	200,142

Principal repayments on long-term debt in each of the next five years are estimated as follows:

	<b><i>Principal</i></b>
2016	4,847
2017	4,978
2018	5,215
2019	5,465
2020	5,727

Interest on long-term debt amounted to \$9,508 (2014 - \$3,184)

## 10. Internally restricted net assets

The Board of Directors has internally restricted \$410,000 (2014 - \$338,700) representing funds received from the 2014 and 2013 campaigns that will be distributed in the next year to community partners as long as sufficient Board approved funds are available.

# United Way Central and Northern Vancouver Island

## Notes to the Consolidated Financial Statements

For the year ended March 31, 2015

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### 11. Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Society are either recognized or disclosed in the consolidated financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk, credit risk, currency risk, liquidity risk and other price risk.

#### **Credit risk**

Campaign pledges receivable and other receivables are subject to credit risk. The Society provides an allowance for doubtful receivables based on historical experience.

#### **Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in market interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Society is exposed to interest rate risk primarily relating to its short term investments and manages this risk by dealing with high quality financial institutions.

### 12. Allocation of expenses

Fundraising expenses reported in Schedule 2 of \$202,542 (2015 – \$239,356), with the exclusion of campaign expenses, special event costs and direct wages, are reported after allocation of general operating costs of \$83,340 (2015 – \$99,358) based on the estimated time devoted to this activity at 42% (2014 - 52%).

UWCNVI programs expenses reported in Schedule 2 of \$207,370 (2014 - \$211,357), with the exclusion of community relations, U.W. Centraide and memberships and direct wages, are reported after allocation of general operating costs of \$114,388 (2014 - \$91,716) based on the estimated time devoted to this activity at 58% (2014 - 48%).

### 13. Correction of an error

During the year the Society determined that the Homelessness Partnering Strategy program and the Success By Six program were under the control of the Society and as such should be consolidated into the consolidated financial statements. The programs were not consolidated in the prior year consolidated financial statements. This error has been corrected retrospectively and the impact of this correction has resulted in the following changes to the comparative figures, as at or for the year ended March 31, 2014:

- Net assets beginning of year increased by \$79,692
- Homelessness Partnership Strategy revenue increased by \$560,775
- Success By Six revenue increased by \$412,978
- Program administration fees decreased by \$17,342
- Homelessness Partnership Strategy expenses increased by \$593,580
- Success By Six expenses increased by \$395,091
- Excess of revenues over expenses decreased by \$32,260
- Cash increased by \$91,664
- Accounts receivable increased by \$53,945
- GST receivable increased by \$2,699
- Accounts payable and accruals increased by \$39,563
- Deferred contribution revenue increased by 61,313
- Unrestricted net assets, end of year increased by \$47,432

### 14. Transactions with Success by Six

On consolidation, fees paid by Success By Six to the Society and revenues received by the Society from Success By Six of \$24,342 (2014 - \$24,116) have been eliminated.

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**United Way Central and Northern Vancouver Island**  
**Schedule 1 - Consolidated Schedule of Administrative Expenses**

*For the year ended March 31, 2015*

	<b>2015</b>	<b>2014</b> <i>(Unaudited)</i>
Amortization of capital assets	<b>8,299</b>	5,142
Bank charges	<b>4,281</b>	3,052
Conferences and travel	<b>6,645</b>	2,358
Insurance	<b>548</b>	2,217
Occupancy	<b>11,954</b>	24,663
Office supplies	<b>8,090</b>	8,221
Professional fees	<b>19,217</b>	24,096
Program contractors	<b>58,622</b>	3,810
Repairs and maintenance	<b>207</b>	2,385
Telephone and internet	<b>2,853</b>	6,393
UW Centraide and memberships	<b>7,278</b>	6,884
General	<b>14,321</b>	14,441
Wages and benefits	<b>61,994</b>	93,877
	<b>204,309</b>	197,539
United Way of Canada - Centraide dues		
Allocated 100% to UWCNVI programs	<b>(6,581)</b>	(6,465)
	<b>197,728</b>	191,074
Administrative expenses, allocated to fundraising expense at 42% <i>(Schedule 2)</i>	<b>(83,340)</b>	(99,358)
Administrative expenses, allocated to the UWCNVI programs at 58% <i>(Schedule 2)</i>	<b>(114,388)</b>	(91,716)
	-	-

**United Way Central and Northern Vancouver Island**  
**Schedule 2 - Consolidated Schedule of Fundraising Expenses and UWCNVI Programs**

*For the year ended March 31, 2015*

	<b>2015</b>	<i>2014</i> <i>(Unaudited)</i>
<b>Fundraising Expenses</b>		
Campaign expenses	<b>41,981</b>	35,599
Special event costs	<b>8,113</b>	11,609
Wages	<b>69,108</b>	92,790
Allocation of administrative expenses (Schedule 1)	<b>83,340</b>	99,358
	<b>202,542</b>	239,356
<b>UWCNVI Programs</b>		
Community relations	<b>13,993</b>	32,774
United Way of Canada - Centraide dues	<b>6,581</b>	6,465
Wages	<b>72,408</b>	80,402
Allocation of administrative expenses (Schedule 1)	<b>114,388</b>	91,716
	<b>207,370</b>	211,357