



IWK Health Centre
F o u n d a t i o n

Financial Statements

March 31, 2024



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Independent auditor's report

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To the Board of Trustees of the
IWK Health Centre Charitable Foundation

Opinion

We have audited the financial statements of the IWK Health Centre Charitable Foundation (the "Foundation"), which comprise the balance sheet as at March 31, 2024, and the statements of revenue, expenses and changes in fund balances, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the IWK Health Centre Charitable Foundation as at March 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for opinion

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 Foundation 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 opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation'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 Foundation or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation'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 Foundation'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.



Halifax, Canada
June 27, 2024

Chartered Professional Accountants

IWK Health Centre Charitable Foundation

Statement of Financial Position

March 31

2024

2023


	Unrestricted General Fund	General Endowment Fund	Externally Restricted Fund	Specified Endowment Fund	Total	Total
Assets						
Current						
Cash and cash equivalents	\$ 13,180,360	\$ -	\$ 24,549,563	\$ -	\$ 37,729,923	\$ 24,310,255
Receivables						
Other	215,979	-	-	-	215,979	102,679
	<u>13,396,339</u>	<u>-</u>	<u>24,549,563</u>	<u>-</u>	<u>37,945,902</u>	<u>24,412,934</u>
Capital assets	14,684	-	-	-	14,684	-
Investments, at fair value (Note 3)	21,622,034	9,777,654	-	51,430,446	82,830,134	73,830,969
	<u>21,636,718</u>	<u>9,777,654</u>	<u>-</u>	<u>51,430,446</u>	<u>82,844,818</u>	<u>73,830,969</u>
	<u>\$ 35,033,057</u>	<u>\$ 9,777,654</u>	<u>\$ 24,549,563</u>	<u>\$ 51,430,446</u>	<u>\$ 120,790,720</u>	<u>\$ 98,243,903</u>
Liabilities and Fund balances						
Liabilities						
Current						
Payables and accruals	\$ 398,648	\$ -	\$ -	\$ -	\$ 398,648	\$ 407,572
Payable to the IWK Health Centre	1,096,762	-	8,661,741	664,197	10,422,700	4,991,920
	<u>1,495,410</u>	<u>-</u>	<u>8,661,741</u>	<u>664,197</u>	<u>10,821,348</u>	<u>5,399,492</u>
Long term						
Payable to the IWK Health Centre	-	-	15,887,822	-	15,887,822	7,737,470
	<u>-</u>	<u>-</u>	<u>15,887,822</u>	<u>-</u>	<u>15,887,822</u>	<u>7,737,470</u>
Total Liabilities	<u>1,495,410</u>	<u>-</u>	<u>24,549,563</u>	<u>664,197</u>	<u>26,709,170</u>	<u>13,136,962</u>
Fund balances						
Unrestricted fund	33,537,647	-	-	-	33,537,647	30,110,778
Internally restricted	-	9,777,654	-	-	9,777,654	8,774,149
Externally restricted	-	-	-	-	-	-
Endowment	-	-	-	50,766,249	50,766,249	47,052,479
	<u>33,537,647</u>	<u>9,777,654</u>	<u>-</u>	<u>50,766,249</u>	<u>94,081,550</u>	<u>85,106,941</u>
	<u>\$ 35,033,057</u>	<u>\$ 9,777,654</u>	<u>\$ 24,549,563</u>	<u>\$ 51,430,446</u>	<u>\$ 120,790,720</u>	<u>\$ 98,243,903</u>

Commitments (Note 7)

On behalf of the Board



Trustee



Trustee

See accompanying notes to the financial statements.

IWK Health Centre Charitable Foundation

Statement of Operations and Changes in Fund Balances

Year ended March 31

2024

2023

	Unrestricted General Fund	General Endowment Fund	Externally Restricted Fund	Specified Endowment Fund	Total	Total
Revenue						
Telethon	\$ 5,272,337	\$ -	\$ 2,606,781	\$ -	\$ 7,879,118	\$ 6,877,381
Radiothon	191,898	-	24,304	1,740	217,942	227,731
Annual giving	676,490	-	391,419	6,123	1,074,032	1,038,691
Planned giving and major gifts	2,079,017	-	12,005,074	354,302	14,438,393	10,148,899
Other (Note 6)	915,881	-	703,388	18,778	1,638,047	1,152,634
Total revenue	<u>9,135,623</u>	<u>-</u>	<u>15,730,966</u>	<u>380,943</u>	<u>25,247,532</u>	<u>19,445,336</u>
Expenses						
Administrative/Donor Services	2,655,553	-	-	-	2,655,553	2,634,417
Development/Philanthropy	2,049,868	-	-	-	2,049,868	1,939,455
Communications	1,843,814	-	-	-	1,843,814	1,646,034
Strategic initiatives	72,440	-	-	-	72,440	133,500
Total expenses	<u>6,621,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,621,675</u>	<u>6,353,406</u>
Excess of revenue over expenses before distributions and investments	2,513,948	-	15,730,966	380,943	18,625,857	13,091,930
Distributions						
CCHF Partners	13,070	-	184,615	-	197,685	198,345
IWK Health Centre	2,236,742	-	16,437,497	1,595,018	20,269,257	13,530,742
	2,249,812	-	16,622,112	1,595,018	20,466,942	13,729,087
Excess (deficiency) of revenue over expenses before investments	<u>264,136</u>	<u>-</u>	<u>(891,146)</u>	<u>(1,214,075)</u>	<u>(1,841,085)</u>	<u>(637,157)</u>
Investments						
Interest and dividends	2,000,359	116,235	-	623,518	2,740,112	1,286,462
Realized investment losses	(504,343)	(245,784)	-	(1,318,048)	(2,068,175)	(114)
Unrealized change in market value of investments	2,473,646	1,205,494	-	6,464,617	10,143,757	(849,991)
	<u>3,969,662</u>	<u>1,075,945</u>	<u>-</u>	<u>5,770,087</u>	<u>10,815,694</u>	<u>436,357</u>
Excess (deficiency) of revenue over expenses	4,233,798	1,075,945	(891,146)	4,556,012	8,974,609	(200,800)
Fund balances, beginning of year	30,110,778	8,774,149	-	46,222,014	85,106,941	85,307,741
Interfund transfers (Note 4)	(806,929)	(72,440)	891,146	(11,777)	-	-
Fund balances, end of year	<u>\$ 33,537,647</u>	<u>\$ 9,777,654</u>	<u>\$ -</u>	<u>\$ 50,766,249</u>	<u>\$ 94,081,550</u>	<u>\$ 85,106,941</u>

See accompanying notes to the financial statements.

IWK Health Centre Charitable Foundation

Statement of Cash Flows

Year ended March 31

2024

2023

Increase (decrease) in cash and cash equivalents

Operating		
Excess (deficiency) of revenue over expenses	\$ 8,974,609	\$ (200,800)
Depreciation	316	-
Unrealized change in market value of investments	<u>(10,143,757)</u>	<u>849,991</u>
	(1,168,832)	649,191
Changes in non-cash operating working capital (Note 5)	<u>13,458,908</u>	<u>7,411,249</u>
	<u>12,290,076</u>	<u>8,060,440</u>
Investing		
Purchase of capital assets	(15,000)	-
Purchases (proceeds) of investments, net	<u>1,144,592</u>	<u>(807,897)</u>
	<u>1,129,592</u>	<u>(807,897)</u>
Net increase in cash and cash equivalents	13,419,668	7,252,543
Cash and cash equivalents		
Beginning of year	<u>24,310,255</u>	<u>17,057,712</u>
End of year	<u>\$ 37,729,923</u>	<u>\$ 24,310,255</u>

See accompanying notes to the financial statements.

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

1. Purpose of the Foundation

The IWK Health Centre Charitable Foundation (the "Foundation") is a public foundation established to raise funds substantially for the purposes of the IWK Health Centre (the "Health Centre"), including the advancement and improvement of patient care, illness prevention and health promotion at the Health Centre, research at/conducted for/on behalf of the Health Centre, the maintenance or expansion of facilities and the obtaining of staff and equipment. The Foundation is a registered charity under the Income Tax Act and as such is not subject to income tax.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"). The significant policies are detailed as follows:

Fund accounting

The accounts of the Foundation are maintained in accordance with the principles of fund accounting. This method ensures observance of restrictions, if any, on the use of the resources by maintaining separate accounts for each fund. Funds that have limitations placed on their use internally by the Board of Trustees ("Board") or by external parties are classified as restricted.

The Unrestricted General Fund accounts for unrestricted donations available to provide funds to the Health Centre.

The Externally Restricted Fund accounts for donations which have been restricted for a specific purpose by the donor or donor appeal and are distributed, net of an administration fee, directly to the Health Centre.

The General Endowment Fund accounts for unrestricted donations whereby the capital was restricted by donor and/or Board appropriation to be preserved to maintain the long-term viability of the endowment.

The Foundation Board of Trustees can approve allocations from the fund. These allocations may include amounts used for strategic initiatives outside of regular operations or for expenditures that require funding in excess of what is otherwise considered available in the General Fund.

The Specified Endowment Fund accounts for donations that have been provided for a specified purpose by the donor and whereby the capital is to be maintained permanently. Annually 4% of the market value of each opening specified endowment fund balance is available for allocation, as per the funds' Terms of Reference. The Board reviews this allocation annually.

Collectively, the four funds described above are referred to as the "Funds".

Revenue recognition

The Foundation follows the Restricted Fund method of accounting for donations.

Unrestricted donations, including bequests, are recognized as revenue of the Unrestricted General Fund when received.

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Revenue recognition (continued)

Restricted donations, including bequests, that are restricted for the use of the Health Centre, are recognized as revenue of the Restricted Fund when received. Once received, restricted donations are distributed to the Health Centre to administer net of an administration fee.

Contributions where the capital resource is to be maintained permanently are recognized as revenue in Endowment Funds.

Event revenue is recognized as revenue when the event occurs.

Investment income earned during the year on the Foundation's investments is allocated amongst the Funds based on the opening investment balance of the Fund in the given year. Any investment income earned in the Restricted Fund is allocated to the General Fund.

Pledges are recorded as revenue when payment is received.

Contributed materials and services are recorded as revenue when the fair value can be reasonably estimated, and the materials and services are used in the normal course of operations and would otherwise be purchased. The corresponding offset to these revenues is included in the "Distributions - IWK Health Centre" when directly related to supporting the Health Centre. For items that directly support the Foundation, the offset is recorded in the expense category. Contributed services of volunteers are not recognized as the fair value cannot be reasonably determined.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with bank, guaranteed investment certificates ("GIC"), short term deposits and cash like exchange-traded or mutual funds. Bank borrowings are considered to be financing activities. Cash and investments meeting the definition of cash and cash equivalents that are held for investing rather than operating purposes are classified as investments.

Capital assets

Capital assets are recorded at cost less accumulated amortization in the General Fund and amortized using the straight-line method over the estimated useful lives of the assets as follows:

Office equipment and furniture	5 years
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Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not contribute to the Foundation's ability to provide services. The carrying amount is written down to the residual value.

Investments

Investments that are actively traded in a public market are measured at fair value equal to the quoted market value. Investments in pooled funds that are not actively traded in a public market are measured at the latest unit values supplied by the external pooled fund investment manager. Investments in pooled funds include alternative investments.

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Investments (continued)

Realized income is income earned from dividends and interest that has been collected or accrued in the current fiscal period along with gains or losses from the disposal of investments.

Unrealized income is income that is recorded reflecting the change in market value over the book value of the investments held by the Foundation at the end of the period. The unrealized change in market value is the result of both the change in the value of the investment as well as the change in foreign currency where applicable and is included in income for the current period.

Financial instruments

Initial measurement

Financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

Subsequent measurement

At each reporting date, the Foundation measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for investments which are recorded at fair value.

All changes in fair value of the Foundation's investments are recorded in the statement of revenues, expenses and changes in fund balances.

The Foundation uses the effective interest rate method to amortize any premiums, discounts, transaction fees and financing fees to the statement of revenues, expenses and changes in fund balances. The financial instruments measured at amortized cost are cash and cash equivalents, receivables and payables and accruals.

For financial assets measured at cost or amortized cost, the Foundation regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Foundation determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of revenues, expenses and changes in fund balances. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

The Foundation is exposed to various risks through its financial instruments. The following analysis provides a measure of the Foundation's risk exposure as at the date of the financial statements.

i) Credit risk

The Foundation is exposed to credit risk in the event of non-performance by counterparties to financial instruments. The Foundation is not exposed to any significant credit risk.

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Financial instruments (continued)

ii) Liquidity risk

Liquidity risk is the risk that the Foundation will not be able to pay financial liabilities as they come due. The Foundation manages its liquidity risk by monitoring its operating requirements, including payables to the Health Centre to ensure it maintains sufficient cash and cash equivalent balances to fulfill immediate obligations. The majority of investment assets held by the Foundation are invested in securities that are directly traded in an active public market or the underlying pooled assets are directly traded in an active public market and can be readily disposed or redeemed if liquidity needs arise.

iii) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. For purposes of this disclosure, the Foundation segregates market risk into three categories: interest rate risk, currency risk and other price risk.

Interest rate risk

Interest risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of the changes in market interest rates. The Foundation is not exposed to any significant interest rate risk.

Currency risk

The Foundation's functional currency is the Canadian dollar. Foreign currency risk arises from the Foundations investments that are denominated in a foreign currency. Fluctuations in the relative value of foreign currencies against the Canadian dollar can result in positive or negative effect on the fair value of the investments.

Other price risk

Other price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices, other than those occurring from interest rate risk or currency risk. Securities held for trading are carried at fair value and, as such, impact earnings as changes occur.

The Foundation manages its investment portfolio according to a Board approved Investment Policy. Credit, liquidity and market risks are mitigated through appropriate asset, sector and geographic allocation and the use of professional investment managers that are monitored for compliance with the Investment Policy.

Employee future benefits

The Foundation participates in the Nova Scotia Health Employees' Pension Plan which is a multi-employer defined benefit pension plan sponsored jointly by the Health Association of Nova Scotia and other parties. The most recent actuarial valuation for funding purposes as at July 1, 2021 indicated a solvency ratio of 109%. The next expected actuarial valuation is July 1, 2024. As it is not practical to separate the information in the plan that relates to the Foundation, it is accounted for as a defined contribution plan.

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

2. Summary of significant accounting policies (continued)

Use of estimates

Management reviews the carrying amounts of items in the financial statements at each balance sheet date to assess the need for revision or any possibility of impairment. Many items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. These estimates are reviewed periodically and adjustments are made to net income as appropriate in the year they become known. Items subject to significant management estimates include fair value of investments.

3. Investments, at fair value	2024	2023
Cash, cash equivalents and fixed income	\$ 17,536,148	\$ 17,731,665
Canadian equities	3,716,113	1,570,643
Foreign equities	41,425,529	38,331,563
Alternatives	<u>20,152,344</u>	<u>16,197,098</u>
	<u>\$ 82,830,134</u>	<u>\$ 73,830,969</u>

4. Interfund transfers

	Unrestricted General Fund	General Endowment Fund	Externally Restricted Fund	Specified Endowment Fund
<u>2024</u>				
Administration fee	\$ 653,823	\$ -	\$ (653,823)	\$ -
Board approved fund transfers	(1,531,389)	(72,440)	1,603,829	-
Other interfund transfers	<u>70,637</u>	<u>-</u>	<u>(58,860)</u>	<u>(11,777)</u>
	<u>\$ (806,929)</u>	<u>\$ (72,440)</u>	<u>\$ 891,146</u>	<u>\$ (11,777)</u>

	Unrestricted General Fund	General Endowment Fund	Externally Restricted Fund	Specified Endowment Fund
<u>2023</u>				
Administration fee	\$ 187,660	\$ -	\$ (187,660)	\$ -
Board approved fund transfers	133,500	(133,500)	-	-
Other Interfund Transfer	<u>(4,500)</u>	<u>-</u>	<u>4,500</u>	<u>-</u>
	<u>\$ 316,660</u>	<u>\$ (133,500)</u>	<u>\$ (183,160)</u>	<u>\$ -</u>

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

5. Supplemental cash flow information	<u>2024</u>	<u>2023</u>
Changes in non-cash operating working capital		
Other receivables	\$ (113,300)	\$ (40,110)
Payables and accruals	(8,924)	29,684
Payable to the IWK Health Centre		
General Fund Grants	851,775	(109,420)
Operating and Designated	<u>12,729,357</u>	<u>7,531,095</u>
	<u>\$ 13,458,908</u>	<u>\$ 7,411,249</u>

There was no interest paid during the current or previous fiscal year. The Foundation is not subject to income taxes.

6. Contributed materials and services

Recognized as revenue in the current year are donations of materials and services with an estimated fair value of \$415,505 (2023 - \$572,363), consisting primarily of equipment, toys, fuel gift certificates, air travel passes, media and support programming.

7. Commitments

The Foundation is committed in respect of future expenditures which will be funded through general or specific fundraising activities as follows:

- a) Quality and Patient Safety Applied Research Chair
Annual funding of \$300,000 for a 10-year period from April 1, 2020 to March 31, 2030. Total funding commitment is \$3,000,000, whereby the remaining is \$1,800,000.
- b) CHILD-BRIGHT Network
Annual funding of \$100,000 for a four-year period from April 1, 2022 to March 31, 2026.
- c) Women's Health Focus
Annual funding of \$30,000 for six years from April 1, 2022 to March 31, 2028.
- d) Fellowships
Funding of \$1,125,000 over a five-year period from April 1, 2023 to March 31, 2028.
- e) EDIR & Accessibility Funding
Annual funding of \$100,000 for a five-year period from April 1, 2023 to March 31, 2027.
- f) Health System Impact Fellowship
A five-year commitment of \$20,000 in both 2022-2023 and 2023-2024 and \$40,000 for 2024-2025, 2025-2026 and 2026-2027.
- g) Research Operating Grant
Annual funding of \$1,000,000 for a five-year period from April 1, 2024 to March 31, 2029
- h) Renovation and Equipment Initiatives
Funding of approximately \$400,000 in 2024-2025 for certain renovations and equipment needs at the Health Centre

IWK Health Centre Charitable Foundation

Notes to the Financial Statements

March 31, 2024

7. Commitments (cont'd)

- i) Emergency Department Redevelopment Project
A commitment of \$20,000,000 for enhancements to standard infrastructure and world-class care for the redevelopment of the Emergency Department at the Health Centre.
- j) Integrated Youth Services Initiative
A commitment of \$10,000,000 to support the establishment of eight community centres across Nova Scotia that will provide safe and easy access for youth to receive support for mental health issues, addictions and other needs.
- k) Pediatric Learning Health System
A commitment of \$5,000,000 in support of advancing a learning health system to advance pediatric patient care at the Health Centre and throughout the Maritimes.
- l) Annual rental lease commitments:
In September 2023 the Foundation terminated its office lease and related commitments. Since this time the Foundation has been utilizing temporary office space for nil rent. A new permanent office location and related lease costs are expected in the next 12-18 months.

8. Comparative Figures

Certain of the comparative figures for the prior year have been reclassified to conform to the financial statement presentation adopted for the current year.