

Canadian Lutheran World Relief

Financial Statements
March 31, 2022



Independent auditor's report

To the Board of Directors of Canadian Lutheran World Relief

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Canadian Lutheran World Relief (the Organization) as at March 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

What we have audited

The Organization's financial statements comprise:

- the statement of financial position as at March 31, 2022;
- the statement of changes in net assets for the year then ended;
- the statement of operations for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

PricewaterhouseCoopers LLP
One Lombard Place, Suite 2300, Winnipeg, Manitoba, Canada R3B 0X6
T: +1 204 926 2400, F: +1 204 944 1020



In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Winnipeg, Manitoba
June 23, 2022

Canadian Lutheran World Relief

Statement of Financial Position

As at March 31, 2022

				2022	2021
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Assets					
Current assets					
Cash	3,555,328	697,037	-	4,252,365	4,898,273
Accounts receivable	124,789	-	-	124,789	76,511
Accrued interest	39,484	30,579	-	70,063	68,077
Prepaid expenses	51,088	41,960	-	93,048	56,972
Advances to programs	-	-	-	-	772,036
Short-term investments (note 4)	2,481,348	2,250,000	-	4,731,348	2,450,750
Due from General Fund	-	696,036	-	-	-
Member interest in CFGB (note 12)	-	-	1,781,095	1,781,095	1,436,012
	6,252,037	3,715,612	1,781,095	11,052,708	9,758,631
Long-term investments (note 4)	2,036,191	890,786	-	2,926,977	1,754,005
Capital assets (note 5)	87,794	-	-	87,794	98,476
	8,376,022	4,606,398	1,781,095	14,067,479	11,611,112
Liabilities and Net Assets					
Current liabilities					
Accounts payable and accrued liabilities	347,839	-	-	347,839	324,755
Payable to programs	79,807	-	-	79,807	-
Deferred revenue (note 6)	2,715,820	-	-	2,715,820	2,763,609
Due to Restricted Fund	696,036	-	-	-	-
Sponsorship funds (note 7)	-	3,846,861	-	3,846,861	2,788,864
	3,839,502	3,846,861	-	6,990,327	5,877,228
Lease inducement (note 8)	14,708	-	-	14,708	28,285
	3,854,210	3,846,861	-	7,005,035	5,905,513
Net Assets					
Internally restricted (schedule 3)	-	759,537	-	759,537	630,394
Invested in capital assets	87,794	-	-	87,794	98,476
Unrestricted	4,434,018	-	-	4,434,018	3,540,717
Externally restricted	-	-	1,781,095	1,781,095	1,436,012
	4,521,812	759,537	1,781,095	7,062,444	5,705,599
	8,376,022	4,606,398	1,781,095	14,067,479	11,611,112

Approved by the Board of Directors

Cheryl Bauer Hyde

Director



Director

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

Canadian Lutheran World Relief

Statement of Changes in Net Assets

For the year ended March 31, 2022

				2022	2021
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Net assets – Beginning of year	3,639,193	630,394	1,436,012	5,705,599	4,458,433
Inter-fund transfers	(80,450)	80,450	-	-	-
Excess of revenue over expenses	963,069	48,693	345,083	1,356,845	1,247,166
Net assets – End of year	4,521,812	759,537	1,781,095	7,062,444	5,705,599

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

Canadian Lutheran World Relief

Statement of Operations

For the year ended March 31, 2022

				2022	2021
	General Fund \$	Restricted Fund \$ (schedule 3)	CFGB Fund \$	Total \$	Total \$
Revenue					
Congregations and individuals (schedule 1)	4,951,507	39,695	-	4,991,202	4,744,963
Government and other grants (schedule 2)	4,815,097	-	-	4,815,097	4,750,911
Canadian Foodgrains Bank contributions	21,430	-	1,955,864	1,977,294	1,135,376
	9,788,034	39,695	1,955,864	11,783,593	10,631,250
Investment income	38,280	29,493	-	67,773	85,635
	9,826,314	69,188	1,955,864	11,851,366	10,716,885
Expenses					
International and We Care program (schedule 4)	5,823,733	13,995	1,610,781	7,448,509	6,535,424
General management (schedule 5)	250,320	-	-	250,320	204,164
Community relations	1,213,987	-	-	1,213,987	914,967
Refugees	535,306	6,500	-	541,806	401,106
Program management	796,609	-	-	796,609	767,985
We Care management	74,606	-	-	74,606	305,568
Gifts to qualified donees	200,025	-	-	200,025	454,925
	8,894,586	20,495	1,610,781	10,525,862	9,584,139
Excess of revenue over expenses before other items	931,728	48,693	345,083	1,325,504	1,132,746
Other items					
Other income	31,341	-	-	31,341	114,420
Excess of revenue over expenses	963,069	48,693	345,083	1,356,845	1,247,166

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

Canadian Lutheran World Relief

Statement of Cash Flows

For the year ended March 31, 2022

				2022	2021
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Cash provided by (used in)					
Operating activities					
Excess of revenue over expenses	963,069	48,693	345,083	1,356,845	1,247,166
Items not affecting cash					
Amortization of capital assets	49,479	-	-	49,479	37,821
Lease inducement	(13,577)	-	-	(13,577)	(13,576)
Gain on disposal of capital assets	-	-	-	-	115
Member interest in CFGB	-	-	(345,083)	(345,083)	(395,010)
	998,971	48,693	-	1,047,664	876,516
Changes in non-cash working capital					
Accounts receivable	(48,278)	-	-	(48,278)	106,679
Accrued interest	(11,022)	9,036	-	(1,986)	(7,873)
Prepaid expenses	(1,698)	(34,378)	-	(36,076)	75,867
Advances to programs	851,843	-	-	851,843	(621,902)
Accounts payable	23,084	-	-	23,084	(346,662)
Sponsorship funds	-	1,057,997	-	1,057,997	1,074,445
Deferred revenue	(47,789)	-	-	(47,789)	1,074,331
Due to (from) other funds	19,182	(19,182)	-	-	-
	1,784,293	1,062,166	-	2,846,459	2,231,401
Investing activities					
Purchase of investments	(14,549,836)	(8,872,230)	-	(23,422,066)	(19,552,295)
Disposal of investments	12,316,047	7,652,449	-	19,968,496	18,508,420
Purchase of capital assets	(38,797)	-	-	(38,797)	(5,818)
	(2,272,586)	(1,219,781)	-	(3,492,367)	(1,049,693)
(Decrease) increase in cash	(488,293)	(157,615)	-	(645,908)	1,181,708
Cash – Beginning of year	4,043,621	854,652	-	4,898,273	3,716,565
Cash – End of year	3,555,328	697,037	-	4,252,365	4,898,273

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

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2022

1 Accounting entity

Canadian Lutheran World Relief (CLWR) is a non-profit organization incorporated, without share capital, in the Province of Manitoba. It is registered with Canada Revenue Agency as a charitable organization under registration number 106863038 RR0001. CLWR is the service delivery arm for overseas development programming and relief for the Evangelical Lutheran Church In Canada (ELCIC) and Lutheran Church Canada (LCC).

2 Basis of presentation

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

3 Significant accounting policies

An underlying assumption of the preparation of financial statements in accordance with ASNPO is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

Fund accounting

The accounts of CLWR are maintained in accordance with the principles of fund accounting using the restrictive fund method.

The General Fund accounts for CLWR's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Restricted Fund encompasses the internally restricted funds noted below. These funds are held in the General Fund Cash Account, are to be used at the discretion of the Board of Director, and are recorded in the due from the general fund.

- The Emergency Response Fund is to be used to provide material and relief aid for non-specific emergencies.
- The Financial Assistance Fund provides financial assistance to immigrants, refugees and other individuals or groups.
- The Strategic Action Plan Fund is to be used for the purpose of developing and implementing the strategic action plans set by the Board of Directors.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2022

The Canadian Foodgrains Bank Association, Inc. (CFGB) Fund accounts for CLWR's member interest in CFGB. CFGB conducts a centralized grain collection system on behalf of its member agencies, negotiates master agreements with Global Affairs Canada (GAC) and other organizations, manages procurement and shipping for members and engages in policy and learning activities related to hunger and food security.

Member interest in CFGB

CLWR is one of fifteen partners in the CFGB Association Inc., a non-profit organization without share capital, incorporated under the laws of Canada and has the ability to appoint two of CFGB's Board of Directors. CLWR records its member interest in the CFGB Fund. This members' equity account receives designated gifts (received by CFGB and designated to CLWR), GAC grants and transfers from other members. The member equity account also accounts for disbursements for CLWR programs administered by CFGB, disbursements to CLWR for projects administered by CLWR, and disbursements for shared operating expenses and other projects carried out by CFGB.

Financial instruments

Financial instruments held by CLWR include cash, accounts receivable, accrued interest, advances to programs, investments, accounts payable and accrued liabilities and sponsorship funds. CLWR initially measures any financial instruments at fair value when the asset or liability is first recognized.

CLWR subsequently measures cash, accounts receivable, accrued interest, advances to programs, investments, accounts payable and accrued liabilities and sponsorship funds at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount less any reduction for impairment.

As at March 31 of each year, CLWR assesses whether a financial asset is permanently impaired. If there is objective evidence that an impairment loss exists, the amount of the loss is measured as the difference between the carrying amount of the asset and its fair value. The carrying amount of the asset is reduced and the amount of the loss is recognized in investment income.

Revenue recognition

CLWR follows the restricted fund method of accounting for contributions. Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions related to general operations or when an appropriate restricted fund does not exist are recognized as revenue of the General Fund in the year in which the related expenses are incurred. Restricted contributions for which an appropriate restricted fund exists are recognized as revenue in the fund corresponding to the purpose for which they were contributed in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2022

Capital assets

Purchased capital assets are recorded at cost. Amortization is provided as follows:

Leasehold improvements	10 years straight-line
Furniture and fixtures	10 years straight-line
Computer hardware and software	4 years straight-line

In the year of acquisition, the annual amortization rate is pro-rated on a monthly basis from the time the asset is available for use.

Translation of foreign exchange

Revenue and expense items denominated in foreign currencies are translated at exchange rates in effect at the transaction dates. Assets and liabilities denominated in foreign currencies are translated at the exchange rate prevailing as at March 31, 2022.

International programs

CLWR partners with other agencies to carry out international relief work. Program expenses are recorded in the appropriate fiscal year when incurred. Concurrently, related program contributions are recognized as revenue.

Contributed services and donated materials

Contributed services and donated materials are not recognized in the financial statements, due to the difficulty in determining their fair value.

Allocation of expenses

Expenses are recorded on an accrual basis and are charged to the programs and projects according to the activity they benefit.

CLWR also incurs a number of general support expenses that are common to the administration of CLWR and each of its departments. The allocation of these administrative expenses is allocated based on a percentage of budgeted expenses. This basis of allocation is reviewed periodically and may be revised according to circumstances prevailing from time to time. The expense allocations are reflected in schedule 5.

Accounting estimates

The preparation of the financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Estimates include the expected useful lives of capital assets and amounts payable for services not billed yet at the time these financial statements were approved. Actual results could differ from those estimates.

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2022

4 Investments

	2022			2021		
	General Fund \$	Restricted Fund \$	Total \$	General Fund \$	Restricted Fund \$	Total \$
Investments	4,517,539	3,140,786	7,658,325	2,283,750	1,921,005	4,204,755
Less: Short-term investments	2,481,348	2,250,000	4,731,348	1,079,895	1,370,855	2,450,750
Long-term investments	2,036,191	890,786	2,926,977	1,203,855	550,150	1,754,005

As at March 31, 2022, CLWR's investments in guaranteed investment certificates and fixed income bonds mature from May 2022 to February 2023, with interest rates ranging from 0.40% to 3.00%.

5 Capital assets

	2022			2021		
	Cost \$	Accumulated amortization \$	Net \$	Cost \$	Accumulated amortization \$	Net \$
Leasehold improvements	149,241	132,615	16,626	156,278	119,549	36,729
Furniture and fixtures	69,945	51,690	18,255	83,005	53,717	29,288
Computer hardware and software	115,879	62,966	52,913	144,584	112,125	32,459
	335,065	247,271	87,794	383,867	285,391	98,476

6 Deferred revenue

	Balance March 31, 2021 \$	Amounts received 2021/2022 \$	Revenue recognized 2021/2022 \$	Balance March 31, 2022 \$
Global Affairs Canada	2,672,656	3,759,666	4,561,028	1,871,294
Donations from congregations and individuals	180	748,183	180	748,183
Provincial government	90,773	28,070	22,500	96,343
	2,763,609	4,535,919	4,583,708	2,715,820

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2022

7 Sponsorship funds under administration

As a Sponsorship Agreement Holder, CLWR holds funds in trust on behalf of individuals who have applied for sponsorship of refugees and other individuals to immigrate to Canada. The funds will be paid to the refugees once they have settled in Canada. If an individual is not allowed to immigrate, the funds, along with accrued interest, will be returned to the contributor.

8 Lease inducement

In fiscal 2014, CLWR entered into a new lease for its Winnipeg head office. The landlord reimbursed CLWR for \$135,765 of leasehold improvement costs. The lease inducement of \$135,765 is recognized against rent expense over the lease term plus one renewal period for a total of ten years. Rent expense has been reduced by \$13,577 (2021 – \$13,576) for the current year's reduction of the lease inducement.

9 Commitments

CLWR has operating leases for equipment and premises occupied in Winnipeg, Vancouver and Waterloo. The minimum annual lease payments required under these leases are as follows:

	\$
2023	139,700
2024	61,544
2025	45,913

The cost to complete the projects currently authorized or in progress as at March 31, 2022 is estimated to be \$10,427,151. These project costs will be funded from both deferred and anticipated future donation revenue and GAC contributions.

10 Contingencies

CLWR receives funding from various organizations to administer various relief and development programs. CLWR transfers funds to these programs based on approved financial plans and budgets. Under the terms of various agreements with these organizations, the activities of CLWR may be subject to audit to ensure compliance with the agreements. Should an audit disclose any discrepancies, CLWR may be required to reimburse expenses that may be disallowed as program expenses. No discrepancies were disclosed during audits performed during the fiscal year.

11 Pension plan

CLWR is a participating employer in the Pension Plan for Clergy and Lay Workers of the Evangelical Lutheran Church in Canada, a multi-employer defined contribution pension plan. Employer (8%) pension contributions for the year were \$131,165 (2021 – \$127,751).

Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2022

12 Canadian Foodgrains Bank Association Inc.

The balance in CLWR's CFGB member equity account as at March 31, 2022 is \$1,781,095 (2021 – \$1,436,012). Of this balance, \$390,183 (2021 – \$138,781) is reserved for current commitments, while \$1,390,915 (2021 – \$1,297,231) is available for CLWR to commit to new projects, as long as the projects meet the objectives of CFGB.

13 Recognition of service

A permanent employee who was hired on or before December 31, 2018 and who leaves CLWR for any reason other than cause will be paid an amount for past service. For every year worked (weighted for full-time equivalent), departing employees will receive one week's salary with the payment based on the employee's salary at the time they leave. As at March 31, 2022, CLWR accrued \$119,922 (2021 – \$124,933) for past service related to the qualifying employees.

14 Risk management

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes in CLWR's cash flows, financial position and revenue. This risk arises from differences in the timing and amount of cash flows related to CLWR's assets. The value of CLWR's investments is impacted by interest rates prevailing at the time of renewal.

Liquidity risk

Liquidity risk is the risk CLWR will not be able to meet its financial obligations as they come due. Financial liabilities consist of accounts payable and accrued liabilities and sponsorship funds under administration. Accounts payable and accrued liabilities are paid in the normal course of business. CLWR's approach to managing liquidity risk is to ensure, as far as possible, that it will always have sufficient liquidity to meet liabilities when due. As at March 31, 2022, CLWR has an unrestricted cash balance of \$3,555,328.

Credit risk

CLWR has limited exposure to credit risk, based on its large and diverse donor base.

Foreign currency risk

CLWR has limited exposure to foreign currency risk as most obligations are settled in Canadian funds.

Canadian Lutheran World Relief

Schedules of Revenue

For the year ended March 31, 2022

Contributions and donations

Schedule 1

	2022	2021
	\$	\$
General Fund		
Contributions and donations from congregations and individuals	5,699,510	4,681,751
Contributions and donations from congregations and individuals – restricted	39,695	26,533
Deferred donations, beginning of year	180	36,859
Deferred donations, end of year	(748,183)	(180)
	<hr/> 4,991,202	<hr/> 4,744,963

Government and other grants

Schedule 2

	2022	2021
	\$	\$
Humanitarian Coalition	106,247	246,724
Global Affairs Canada	4,686,350	4,466,187
Funds recognized from provincial governments	22,500	38,000
	<hr/> 4,815,097	<hr/> 4,750,911

Canadian Lutheran World Relief

Schedule of Internally Restricted Funds

For the year ended March 31, 2022

Schedule 3

				2022	2021
	Emergency response \$	Financial assistance \$	Strategic action plan \$	Total \$	Total \$
Revenue					
Donations and other income	39,695	-	-	39,695	26,533
Interest	-	29,493	-	29,493	33,990
	39,695	29,493	-	69,188	60,523
Expenses					
International programming	13,995	-	-	13,995	15,000
Program management	-	-	-	-	5,748
Refugees	-	6,500	-	6,500	6,727
	13,995	6,500	-	20,495	27,475
Excess of revenue over expenses	25,700	22,993	-	48,693	33,048
Net assets – Beginning of year	352,504	190,753	87,137	630,394	578,300
Inter-fund transfer	-	80,450	-	80,450	19,046
Net assets – End of year	378,204	294,196	87,137	759,537	630,394

Canadian Lutheran World Relief

Schedule of International and We Care Program Expenses

For the year ended March 31, 2022

Schedule 4

				2022	2021
	General Fund	Restricted Fund	CFGB Fund	Total	Total
	\$	\$	\$	\$	\$
Africa					
Ethiopia	807,529	-	229,743	1,037,272	1,435,908
Uganda	1,145,126	-	-	1,145,126	1,763,343
South Sudan	-	-	493,674	493,674	152,906
Central African Republic	-	-	-	-	38,647
Burundi	-	-	819,752	819,752	188,945
Cameroon	-	-	-	-	50,000
	1,952,655	-	1,543,169	3,495,824	3,629,749
Asia					
India	154,524	-	-	154,524	-
Myanmar	1,107,396	-	-	1,107,396	777,275
	1,261,920	-	-	1,261,920	777,275
Central America					
Bahamas	-	-	-	-	15,000
Haiti	284,973	-	-	284,973	-
Venezuela	-	13,995	-	13,995	-
	284,973	13,995	-	298,968	15,000
Latin America					
Nicaragua	75,000	-	-	75,000	29,000
El Salvador	-	-	67,612	67,612	-
	75,000	-	67,612	142,612	29,000
Middle East					
Israel/Palestine	1,380,587	-	-	1,380,587	1,058,005
Jordan	127,000	-	-	127,000	30,591
Lebanon	-	-	-	-	361,315
	1,507,587	-	-	1,507,587	1,449,911
Others					
Church related and small projects	267,598	-	-	267,598	223,094
Lutheran World Federation, Geneva	474,000	-	-	474,000	352,500
We Care shipments, supplies	-	-	-	-	58,895
	741,598	-	-	741,598	634,489
	5,823,733	13,995	1,610,781	7,448,509	6,535,424

Canadian Lutheran World Relief

Schedule of General Management Expenses – General Fund

For the year ended March 31, 2022

Schedule 5

	2022 \$	2021 \$
Departmental expenses		
Staff development	2,510	5,431
Travel	21,824	795
Postage and delivery	1,318	1,887
Cell phones	-	1,070
Meetings	3,047	274
Affiliations	219	-
	<hr/> 28,918	<hr/> 9,457
Administrative support		
Salaries	529,241	599,565
Benefits	79,911	91,612
Staff functions	3,236	4,041
Retreats	2,763	2,361
Staff recruitment	27,195	1,898
Board	4,330	1,288
Office supplies	4,179	9,148
Communications	15,398	9,417
Equipment leasing	2,475	3,420
Computer repair, maintenance, licences	58,480	37,994
Audit and legal services	74,734	35,819
Memberships	41,077	53,654
Rent	94,228	91,068
Insurance	35,413	34,823
Amortization	49,479	37,821
Bank fees and other charges	10,151	52,959
	<hr/> 1,032,290	<hr/> 1,066,888
	1,061,208	1,076,345
Allocated to other departments	<hr/> (810,888)	<hr/> (872,181)
	<hr/> 250,320	<hr/> 204,164