

# **Canadian Lutheran World Relief**

**Financial Statements  
March 31, 2017**



September 16, 2017

## **Independent Auditor's Report**

**To the Board of Directors of  
Canadian Lutheran World Relief**

We have audited the accompanying financial statements of Canadian Lutheran World Relief, which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended, and the related notes, which comprise 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 entity'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 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 financial statements.

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

---

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

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Lutheran World Relief as at March 31, 2017 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.

**Other matter**

The financial statements of Canadian Lutheran World Relief for the year ended March 31, 2016 were audited by another auditor who expressed an unmodified opinion on those statements on September 18, 2016.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants**

# Canadian Lutheran World Relief

## Statement of Financial Position

As at March 31, 2017

				2017	2016
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$ (Restated - Note 2)
<b>Assets</b>					
<b>Current assets</b>					
Cash	2,645,457	320,190	-	2,965,647	5,601,967
Accounts receivable	271,730	-	-	271,730	97,517
Accrued interest	9,960	5,025	-	14,985	20,673
Advances to programs	332,916	-	-	332,916	31,025
Prepaid expenses	224,628	50,284	-	274,912	183,628
Due from General Fund	-	955,748	-	-	-
Equity in CFGB (note 12)	-	-	1,468,720	1,468,720	1,495,808
	3,484,691	1,331,247	1,468,720	5,328,910	7,430,618
<b>Investments</b> (note 4)	4,085,957	1,325,604	-	5,411,561	5,271,406
<b>Capital assets</b> (note 5)	157,089	-	-	157,089	170,748
	<u>7,727,737</u>	<u>2,656,851</u>	<u>1,468,720</u>	<u>10,897,560</u>	<u>12,872,772</u>
<b>Liabilities and Net Assets</b>					
<b>Current liabilities</b>					
Accounts payable and accrued liabilities	570,885	-	-	570,885	301,926
Deferred revenue (note 6)	3,263,588	-	-	3,263,588	4,390,478
Due to Restricted Fund	955,748	-	-	-	-
Sponsorship funds (note 7)	-	1,687,464	-	1,687,464	2,319,020
	4,790,221	1,687,464	-	5,521,937	7,011,424
<b>Lease inducement</b> (note 8)	82,591	-	-	82,591	96,167
	<u>4,872,812</u>	<u>1,687,464</u>	<u>-</u>	<u>5,604,528</u>	<u>7,107,591</u>
<b>Net assets</b>					
Internally restricted (schedule 3)	-	969,387	-	969,387	1,371,437
Invested in capital assets	157,089	-	-	157,089	170,748
Unrestricted	2,697,836	-	1,468,720	4,166,556	4,222,996
	<u>2,854,925</u>	<u>969,387</u>	<u>1,468,720</u>	<u>5,293,032</u>	<u>5,765,181</u>
	<u>7,727,737</u>	<u>2,656,851</u>	<u>1,468,720</u>	<u>10,897,560</u>	<u>12,872,772</u>

Approved by the Board of Directors

*Cheryl Bauer Hyde*

Director

*[Signature]*

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, 2017

				2017	2016
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$ (Restated - Note 2)
Net assets - Beginning of year	2,897,936	1,371,437	1,495,808	5,765,181	6,427,937
Deficiency of revenue over expenses	(43,011)	(402,050)	(27,088)	(472,149)	(662,756)
Net assets - End of year	2,854,925	969,387	1,468,720	5,293,032	5,765,181

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

# Canadian Lutheran World Relief

## Statement of Operations

For the year ended March 31, 2017

				2017	2016
	General Fund \$	Restricted Fund \$ (schedule 3)	CFGB Fund \$	Total \$	Total \$ (Restated - Note 2)
<b>Revenue</b>					
Congregations and individuals (schedule 1)	3,864,794	138,563	-	4,003,357	4,822,710
Government and other grants (schedule 2)	5,536,225	-	-	5,536,225	5,207,412
Canadian Foodgrains Bank contributions	-	-	1,835,061	1,835,061	2,271,498
	9,401,019	138,563	1,835,061	11,374,643	12,301,620
Investment income	55,763	13,639	-	69,402	77,714
	9,456,782	152,202	1,835,061	11,444,045	12,379,334
<b>Expenses</b>					
International & We Care program (schedule 4)	6,930,381	212,750	1,862,149	9,005,280	10,312,595
General management (schedule 5)	317,723	137,983	-	455,706	332,735
Community relations	902,078	29,817	-	931,895	958,930
Refugees	317,143	33,508	-	350,651	327,395
Program management	718,407	140,194	-	858,601	722,455
We Care management	147,408	-	-	147,408	189,338
Gifts to qualified donees	205,018	-	-	205,018	230,854
	9,538,158	554,252	1,862,149	11,954,559	13,074,302
<b>Deficiency of revenue over expenses before other items</b>	(81,376)	(402,050)	(27,088)	(510,514)	(694,968)
<b>Other items</b>					
Unrealized gain (loss) on investments	40,027	-	-	40,027	(336)
Realized gain (loss) on investments	(36,734)	-	-	(36,734)	-
Uncollectible accounts receivable	-	-	-	-	(13,615)
Sundry income	2,149	-	-	2,149	39,017
Gain on translation of foreign currency	245	-	-	245	7,146
Bad debt recovery	32,678	-	-	32,678	-
	38,365	-	-	38,365	32,212
<b>Deficiency of revenue over expenses</b>	(43,011)	(402,050)	(27,088)	(472,149)	(662,756)

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, 2017

				2017	2016
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$ (Restated - Note 2)
<b>Cash provided by (used in)</b>					
<b>Operating activities</b>					
Deficiency of revenue over expenses	(43,011)	(402,050)	(27,088)	(472,149)	(662,756)
Items not affecting cash					
Amortization of capital assets	37,236	-	-	37,236	35,926
Unrealized (gain) loss on investments	(40,027)	-	-	(40,027)	336
Realized loss on disposal of investments	36,734	-	-	36,734	-
Gain on translation of foreign currency	(245)	-	-	(245)	(7,146)
Loss on disposal of capital assets	100	-	-	100	-
Member equity in CFGB	-	-	27,088	27,088	266,535
	(9,213)	(402,050)	-	(411,263)	(367,105)
Changes in non-cash working capital					
Accounts receivable	(174,213)	-	-	(174,213)	189,939
Accrued interest	4,473	1,215	-	5,688	3,299
Prepays	(47,175)	(44,109)	-	(91,284)	(114,679)
Advances to programs	(301,891)	-	-	(301,891)	595,552
Accounts payable	280,959	(12,000)	-	268,959	(454,082)
Lease inducement	(13,576)	-	-	(13,576)	(13,577)
Sponsorship funds	-	(631,556)	-	(631,556)	871,324
Deferred revenue	(1,126,890)	-	-	(1,126,890)	1,750,893
Due (to) from other funds	(432,842)	432,842	-	-	-
	(1,820,368)	(655,658)	-	(2,476,026)	2,461,564
<b>Investing activities</b>					
Purchase of investments - net	(119,093)	(17,524)	-	(136,617)	(205,388)
Purchase of capital assets	(23,677)	-	-	(23,677)	(16,075)
	(142,770)	(17,524)	-	(160,294)	(221,463)
<b>Increase (decrease) in cash</b>	<b>(1,963,138)</b>	<b>(673,182)</b>	<b>-</b>	<b>(2,636,320)</b>	<b>2,240,101</b>
<b>Cash - Beginning of year</b>	<b>4,608,595</b>	<b>993,372</b>	<b>-</b>	<b>5,601,967</b>	<b>3,361,866</b>
<b>Cash - End of year</b>	<b>2,645,457</b>	<b>320,190</b>	<b>-</b>	<b>2,965,647</b>	<b>5,601,967</b>

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

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2017

---

### 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 the 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 Change in accounting policy

CLWR has retroactively changed how it accounts for its interest in Canadian Foodgrains Bank Association Inc. (CFGB). The previous accounting policy was to disclose their interest in CFGB within the notes to the financial statements. In accordance with ASNPO Section 4450 (Reporting Controlled and Related Entities by Not-for-profit Organizations) CLWR has elected to account for their interest in CFGB on a consolidated basis, recognizing a component of their member equity account as an asset in the statement of financial position.

The financial statements for the year ended March 31, 2016 have been retrospectively restated and the following financial statement line items in the CFGB Fund have increased (decreased) by the following amounts:

	Previously stated \$	Increase (decrease) \$	Restated \$
<b>CFGB Fund</b>			
Statement of Financial Position as at March 31, 2016			
Equity in CFGB	-	1,495,808	1,495,808
Net assets - unrestricted	-	1,495,808	1,495,808
Net assets as at April 1, 2015			
Opening balance - unrestricted	4,665,593	1,762,344	6,427,937
Statement of Operations for the year ended March 31, 2016			
Canadian Foodgrains Bank contributions	-	2,271,498	2,271,498
International & We Care program	-	2,538,033	2,538,033
Deficiency of revenue over expenses	-	(266,535)	(266,535)



# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2017

---

## 3 Significant accounting policies

An underlying assumption of the preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

### a) Fund accounting

CLWR follows the restricted fund method in which restricted contributions are recognized in the fund corresponding to the purpose, for which they were contributed. Restricted contributions for which an appropriate restricted fund does not exist would be recognized in the General Fund using the deferral method. Unrestricted contributions are recognized in the General Fund.

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 following internally restricted funds. These funds are to be used, at the discretion of the Board of Directors.

- i) The Emergency Response Fund is to be used to provide material and relief aid for emergencies.
- ii) The Financial Assistance Fund provides financial assistance to immigrants, refugees, and other individuals or groups.
- iii) The Program Development Fund is to be used for the purpose of providing programming opportunities for refugees and for developing new programs to meet the needs of refugees.
- iv) The Special Projects Fund is to be used for initiatives to be determined at a future date. Within this fund disclosed in Schedule 3 is a balance for the Ruth E. Jensen Travel Fund in the amount of \$16,983 (2016 - \$16,983).
- v) 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.

The CFGB Fund accounts for CLWR's interest in Canadian Foodgrains Bank Association, Inc. 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.

# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2017

---

## b) 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 and accounts payable and accrued liabilities 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.

CLWR subsequently measures investments in actively traded equities at fair value without any adjustments for transaction costs that may incur on sale or other disposal, with gains and losses recognized in operations.

At March 31<sup>st</sup> 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.

## c) Revenue recognition

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate Restricted Fund.

Unrestricted contributions and other revenues are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

## d) 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 prorated on a monthly basis from the time the asset is available for use.

# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2017

---

**e) 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 at March 31, 2017.

**f) Regional offices and programs**

CLWR partners with other agencies to carry out international relief work. Program expenses are recorded when the disbursements are made to these agencies, and the related contributions are recognized as revenue at the same time.

**g) Contributed services and donated materials**

Contributed services and donated materials are not recognized in the financial statements.

**h) 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 programs. Expenses related to salaries and benefits and administration are allocated to programs 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.

**i) Accounting estimates**

The preparation, of the 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 at the date of the financial statements and the reported amounts of revenue and expenses during the year. 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 may differ from estimates.

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2017

### 4 Investments

	2017			2016		
	General Fund	Restricted Fund	Total	General Fund	Restricted Fund	Total
	\$	\$	\$	\$	\$	\$
Fixed income	3,943,157	1,325,604	5,268,761	3,867,902	1,308,080	5,175,982
Common shares	22,825	-	22,825	70,774	-	70,774
Mutual funds	119,975	-	119,975	24,650	-	24,650
	<u>4,085,957</u>	<u>1,325,604</u>	<u>5,411,561</u>	<u>3,963,326</u>	<u>1,308,080</u>	<u>5,271,406</u>

### 5 Capital assets

	2017			2016		
	Cost	Accumulated amortization	Net	Cost	Accumulated amortization	Net
	\$	\$	\$	\$	\$	\$
Leasehold improvements	148,234	57,728	90,506	148,234	42,905	105,329
Furniture and fixtures	67,863	33,611	34,252	61,809	27,180	34,629
Computer hardware and software	111,622	79,291	32,331	104,739	73,949	30,790
	<u>327,719</u>	<u>170,630</u>	<u>157,089</u>	<u>314,782</u>	<u>144,034</u>	<u>170,748</u>

### 6 Deferred revenue

	Balance March 31, 2016	Amounts received 2016/2017	Revenue recognized 2016/2017	Balance March 31, 2017
	\$	\$	\$	\$
Global Affairs Canada	2,607,235	3,050,870	3,681,091	1,977,014
Donations from congregations and individuals	1,463,243	3,737,083	4,003,357	1,196,969
Canada Foodgrains Bank	300,000	1,532,175	1,832,175	-
Provincial Government	20,000	92,564	22,959	89,605
	<u>4,390,478</u>	<u>8,412,692</u>	<u>9,539,582</u>	<u>3,263,588</u>

# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2017

---

## 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 2013/2014, 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 will be recognized against rent expense over the lease term plus one renewal period for a total of ten years. Rent expense has been reduced by \$13,576 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:

	\$
2018	113,266
2019	113,562
2020	113,562
2021	116,212
2022	120,515

The cost to complete the projects currently authorized or in progress at March 31, 2017 is estimated to be \$7,099,427. 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 project expenses.

## 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%) and employee (7%) pension contributions for the year were \$194,921 (2016 - \$171,760).

# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2017

---

## 12 Canadian Foodgrains Bank Association Inc.

CLWR exercises significant influence over Canadian Foodgrains Bank Association Inc. (CFGB) as it is one of fifteen partners in the Canadian Foodgrains Bank 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 has a member equity account with CFGB. 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 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. The balance in CLWR's member equity account as at March 31, 2017 is \$1,468,720 (2016 - \$1,495,808). Of this balance, \$635,571 (2016 - \$829,186) is reserved for future projects, while \$833,149 (2016 - \$666,083) is available for CLWR to commit to new projects, as long as the projects meet the objectives of CFGB.

During the year ended March 31, 2017, CLWR received funding of \$1,832,175 (2016 - \$2,127,282) from CFGB which has been recorded in the General Fund.

## 13 Recognition of service

An employee who leaves CLWR for any reason other than cause will be paid an amount for past service. For every year worked, departing employees will receive one week's salary with the payment based on the employee's salary at the time they leave. \$147,400 (2016 - \$169,700) has been recorded as the accrued liability to the existing employees as at March 31, 2017.

## 14 Risk management

### a) 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 assets is affected by short-term changes in prevailing market interest rates and equity markets. As at March 31, 2017, CLWR's investments in bonds and debentures mature from May 2017 to January 2018, with interest rates, ranging from 0.70% to 1.76%, while the weighted average rate of return is 1.07%.

### b) Liquidity risk

Liquidity risk is the risk that 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 and except under certain exceptions, no later than one month. 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, 2017, CLWR has an unrestricted cash balance of \$2,645,457.

# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2017

---

**c) Credit risk**

CLWR is exposed to credit risk to the extent that its donors may experience financial difficulty and would be unable to meet their obligations. CLWR has a large number of diverse donors which minimizes this risk.

**d) Foreign currency risk**

Foreign currency risk arises from certain of CLWR's obligations which must be settled in US dollars in the coming fiscal year. CLWR does not engage in hedging transactions to preclude its exposure to foreign currency risk.

**15 Comparative figures**

Certain prior year balances have been reclassified to conform with the current year financial statement presentation.

# Canadian Lutheran World Relief

## Schedules of Revenue

For the year ended March 31, 2017

---

### Contributions and donations

Schedule 1

	2017	2016
	\$	\$
<b>General Fund</b>		
Contributions and donations from congregations and individuals	3,598,520	4,676,304
Contributions and donations from congregations and individuals - restricted	138,563	15,116
Deferred revenue, beginning of year	1,463,243	1,594,533
Deferred revenue, end of year	(1,196,969)	(1,463,243)
	<u>4,003,357</u>	<u>4,822,710</u>

### Government and other grants

Schedule 2

	2017	2016
	\$	\$
Global Affairs Canada	3,681,091	2,961,371
Canadian Foodgrains Bank Association Inc.	1,832,175	2,127,282
Funds recognized from provincial governments	22,959	118,759
	<u>5,536,225</u>	<u>5,207,412</u>

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





# Canadian Lutheran World Relief

## Schedule of International & We Care Program Expenses - General Fund

For the year ended March 31, 2017

Schedule 4

	2017 Total \$	2016 Total \$
<b>Africa</b>		
Cameroon	-	9,170
Democratic Republic of Congo (DRC)	288,135	-
Ethiopia	1,509,459	2,156,834
Liberia	5,440	54,655
Mozambique	2,995	-
Regional Initiatives	-	10,401
Southern Africa	17,500	17,500
Sudan	20,025	-
Uganda	1,039,860	826,985
Zambia	-	4,790
	<u>2,883,414</u>	<u>3,080,335</u>
<b>Asia</b>		
Cambodia	7,169	-
China	-	1,725
India	-	2,000
Philippines	8,125	100,000
Nepal	5,000	455,285
	<u>20,294</u>	<u>559,010</u>
<b>Central America</b>		
Haiti	51,894	160,000
	<u>51,894</u>	<u>160,000</u>
<b>Latin America</b>		
Argentina	-	7,500
Bolivia	-	35,000
Colombia	-	15,000
Ecuador	3,400	-
Nicaragua	41,700	33,000
Peru	-	40,286
	<u>45,100</u>	<u>130,786</u>
<b>Middle East</b>		
Iraq	1,270,014	922,397
Israel/Palestine	481,435	367,951
Jordan	1,653,235	1,774,879
	<u>3,404,684</u>	<u>3,065,227</u>
<b>Other</b>		
Church related and small projects	193,520	323,215
Domestic emergencies	32,094	20,000
Environmental and capacity training	29,750	35,532
Evaluations/program reviews	-	6,397
Lutheran World Federation, Geneva	135,000	150,000
We Care shipments, supplies and warehouse	134,631	123,081
	<u>524,995</u>	<u>658,225</u>
	<u>6,930,381</u>	<u>7,653,583</u>

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

# Canadian Lutheran World Relief

## Schedule of General Management Expenses - General Fund

For the year ended March 31, 2017

Schedule 5

	2017 \$	2016 \$
<b>Salaries</b>		
Total salaries	1,417,187	1,231,520
Allocated to other departments	(1,247,125)	(1,083,738)
Net salaries	170,062	147,782
<b>Benefits</b>		
Total benefits	265,828	231,469
Allocated to other departments	(224,163)	(203,693)
Net benefits	41,665	27,776
<b>Travel</b>		
Total travel	299,205	338,118
Allocated to other departments	(245,237)	(246,154)
Net travel	53,968	91,964
<b>Administration expenses</b>		
Amortization	37,236	35,926
Board expenses	38,316	48,385
General expenses	45,764	34,644
Bank and credit card fees	25,448	29,702
Postage	6,698	5,632
Office supplies	12,210	10,505
Communications	20,375	19,636
Service contracts	12,744	18,567
Membership and agency relations	42,713	19,171
Recruitment	5,531	24,224
Equipment updates and expense	10,571	4,226
Consultancy services	13,339	24,617
Equipment leasing	4,500	4,593
Professional development	4,114	13,676
Rent	90,016	84,063
Audit and legal fees	25,759	24,116
	395,334	401,683
Allocated to other departments	(343,306)	(363,625)
Net administration	52,028	38,058
	317,723	305,580

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