

# **Canadian Lutheran World Relief**

Financial Statements  
**March 31, 2019**



## *Independent auditor's report*

To the Board of Directors of Canadian Lutheran World Relief

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### *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, 2019 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, 2019;
  - 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 a summary of significant accounting policies.
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### *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.

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### *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.

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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.

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### *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  
September 23, 2019

# Canadian Lutheran World Relief

## Statement of Financial Position

As at March 31, 2019

				2019	2018
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
<b>Assets</b>					
<b>Current assets</b>					
Cash	2,547,411	434,051	-	2,981,462	3,641,179
Accounts receivable	37,386	-	-	37,386	266,951
Accrued interest	38,938	20,885	-	59,823	31,775
Prepaid expenses	79,961	36,358	-	116,319	116,696
Advances to programs	863,523	-	-	863,523	-
Due from General Fund	-	506,350	-	-	-
Member interest in CFGB (note 12)	-	-	1,137,025	1,137,025	1,423,602
	3,567,219	997,644	1,137,025	5,195,538	5,480,203
<b>Investments</b> (note 4)	4,068,805	855,574	-	4,924,379	5,013,234
<b>Capital assets</b> (note 5)	130,841	-	-	130,841	158,664
	7,766,865	1,853,218	1,137,025	10,250,758	10,652,101
<b>Liabilities and Net Assets</b>					
<b>Current liabilities</b>					
Accounts payable and accrued liabilities	297,472	-	-	297,472	226,705
Deferred revenue (note 6)	4,125,697	-	-	4,125,697	4,087,212
Due to Restricted Fund	506,350	-	-	-	-
Sponsorship funds (note 7)	-	1,327,240	-	1,327,240	1,412,473
	4,929,519	1,327,240	-	5,750,409	5,726,390
<b>Lease inducement</b> (note 8)	55,438	-	-	55,438	69,014
	4,984,957	1,327,240	-	5,805,847	5,795,404
<b>Net Assets</b>					
Internally restricted (schedule 3)	-	525,978	-	525,978	655,657
Invested in capital assets	130,841	-	-	130,841	158,664
Unrestricted	2,651,067	-	-	2,651,067	2,618,774
Externally restricted	-	-	1,137,025	1,137,025	1,423,602
	2,781,908	525,978	1,137,025	4,444,911	4,856,697
	7,766,865	1,853,218	1,137,025	10,250,758	10,652,101

### Approved by the Board of Directors

Cheryl Bauer Heyde Director Gene Blisken 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, 2019

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				2019	2018
	General Fund \$	Restricted Fund \$	CFGB Fund \$	Total \$	Total \$
Net assets – Beginning of year	2,777,438	655,657	1,423,602	4,856,697	5,293,032
Excess (deficiency) of revenue over expenses	4,470	(129,679)	(286,577)	(411,786)	(436,335)
Net assets – End of year	2,781,908	525,978	1,137,025	4,444,911	4,856,697

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

# Canadian Lutheran World Relief

## Statement of Operations

For the year ended March 31, 2019

				2019	2018
	General Fund \$	Restricted Fund \$ (schedule 3)	CFGB Fund \$	Total \$	Total \$
<b>Revenue</b>					
Congregations and individuals (schedule 1)	3,618,883	59,431	-	3,678,314	4,352,091
Government and other grants (schedule 2)	2,558,173	-	-	2,558,173	3,240,472
Canadian Foodgrains Bank contributions	19,151	-	1,922,997	1,942,148	1,652,453
	6,196,207	59,431	1,922,997	8,178,635	9,245,016
Investment income	109,531	19,627	-	129,158	87,533
	6,305,738	79,058	1,922,997	8,307,793	9,332,549
<b>Expenses</b>					
International and We Care program (schedule 4)	3,566,423	127,242	2,209,574	5,903,239	6,545,055
General management (schedule 5)	317,824	-	-	317,824	380,059
Community relations	901,925	31,816	-	933,741	1,085,770
Refugees	365,355	8,847	-	374,202	361,377
Program management	845,630	40,832	-	886,462	1,129,866
We Care management	248,601	-	-	248,601	165,732
Gifts to qualified donees	34,541	-	-	34,541	104,948
	6,280,299	208,737	2,209,574	8,698,610	9,772,807
<b>Excess (deficiency) of revenue over expenses before other items</b>	25,439	(129,679)	(286,577)	(390,817)	(440,258)
<b>Other items</b>					
Write off of investments due to impairment	(22,825)	-	-	(22,825)	-
Other income	1,856	-	-	1,856	2,034
Bad debt recovery	-	-	-	-	1,889
	(20,969)	-	-	(20,969)	3,923
<b>Excess (deficiency) of revenue over expenses</b>	4,470	(129,679)	(286,577)	(411,786)	(436,335)

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, 2019

				2019	2018
	General Fund	Restricted Fund	CFGB Fund	Total	Total
	\$	\$	\$	\$	\$
<b>Cash provided by (used in)</b>					
<b>Operating activities</b>					
Excess (deficiency) of revenue over expenses	4,470	(129,679)	(286,577)	(411,786)	(436,335)
Items not affecting cash					
Amortization of capital assets	38,773	-	-	38,773	35,496
Lease inducement	(13,576)	-	-	(13,576)	(13,577)
Write off of investments due to impairment	22,825	-	-	22,825	-
Gain on translation of foreign currency	(1,856)	-	-	(1,856)	(676)
Loss on disposal of capital assets	-	-	-	-	1,358
Member interest in CFGB	-	-	286,577	286,577	45,118
	50,636	(129,679)	-	(79,043)	(368,616)
Changes in non-cash working capital					
Accounts receivable	228,565	1,000	-	229,565	4,779
Accrued interest	(17,507)	(10,541)	-	(28,048)	(16,790)
Prepaid expenses	(14,681)	15,058	-	377	158,216
Advances to programs	(863,523)	-	-	(863,523)	332,916
Accounts payable	70,767	-	-	70,767	(344,180)
Sponsorship funds	-	(85,233)	-	(85,233)	(274,991)
Deferred revenue	38,485	-	-	38,485	823,624
Due (to) from other funds	(130,752)	130,752	-	-	-
	(638,010)	(78,643)	-	(716,653)	314,958
<b>Investing activities</b>					
Purchase of investments	(1,011,873)	(306,120)	-	(1,317,993)	(4,860,345)
Disposal of investments	1,085,879	300,000	-	1,385,879	5,259,348
Purchase of capital assets	(10,950)	-	-	(10,950)	(38,429)
	63,056	(6,120)	-	56,936	360,574
<b>Increase (decrease) in cash</b>	(574,954)	(84,763)	-	(659,717)	675,532
<b>Cash – Beginning of year</b>	3,122,365	518,814	-	3,641,179	2,965,647
<b>Cash – End of year</b>	2,547,411	434,051	-	2,981,462	3,641,179

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



# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2019

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### 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 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:

#### 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 held in the General Fund Cash Account and are to be used at the discretion of the Board of Directors. Also included in the Restricted Fund is cash held in trust in the amount of \$434,051 (2018 – \$518,814).

- 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.

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2019

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- 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 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.

### **b) Member interest in CFGB**

CLWR 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 CFGBs Board of Directors. The Organization 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.

### **c) 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.

### **d) 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.

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2019

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### e) 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.

### f) 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, 2019.

### g) International programs

CLWR partners with other agencies to carry out international relief work. Program expenses are recorded in the period when CLWR approves funding to be disbursed to these agencies. Concurrently, related program contributions are recognized as revenue.

### h) 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.

### i) 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.

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2019

### j) 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.

### 4 Investments

	2019			2018		
	General Fund \$	Restricted Fund \$	Total \$	General Fund \$	Restricted Fund \$	Total \$
Cash	23	-	23	227,974	-	227,974
Fixed income	4,068,782	855,574	4,924,356	3,912,981	849,454	4,762,435
Common shares	-	-	-	22,825	-	22,825
	<u>4,068,805</u>	<u>855,574</u>	<u>4,924,379</u>	<u>4,163,780</u>	<u>849,454</u>	<u>5,013,234</u>

During the year, common shares with a value of \$22,825 were written off as objective evidence of impairment existed.

### 5 Capital assets

	2019			2018		
	Cost \$	Accumulated amortization \$	Net \$	Cost \$	Accumulated amortization \$	Net \$
Leasehold improvements	156,278	88,020	68,258	148,234	72,551	75,683
Furniture and fixtures	86,799	42,600	44,199	92,522	41,171	51,351
Computer hardware and software	110,534	92,150	18,384	121,087	89,457	31,630
	<u>243,077</u>	<u>130,620</u>	<u>112,457</u>	<u>240,756</u>	<u>113,722</u>	<u>127,034</u>

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2019

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### 6 Deferred revenue

	Balance March 31, 2018 \$	Amounts received 2018/2019 \$	Revenue recognized 2018/2019 \$	Balance March 31, 2019 \$
Global Affairs Canada	3,526,053	3,237,150	2,843,073	3,920,130
Donations from congregations and individuals	473,747	189,483	519,382	143,848
Provincial government	87,412	66,397	92,090	61,719
	<u>4,087,212</u>	<u>3,493,030</u>	<u>3,454,545</u>	<u>4,125,697</u>

### 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 being 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:

	\$
2020	126,262
2021	119,943
2022	116,873

The cost to complete the projects currently authorized or in progress as at March 31, 2019 is estimated to be \$6,166,038. These project costs will be funded from both deferred and anticipated future donation revenue and GAC contributions.

# Canadian Lutheran World Relief

## Notes to Financial Statements

March 31, 2019

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### 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.

### 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 \$201,008 (2018 – \$220,359).

### 12 Canadian Foodgrains Bank Association Inc.

The balance in CLWR's CFGB member equity account as at March 31, 2019 is \$1,137,025 (2018 – \$1,423,602). Of this balance, \$283,871 (2018 – \$183,973) is reserved for current commitments, while \$853,154 (2018 – \$1,239,629) 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, 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, 2019, the Organization accrued \$102,299 (2018 – \$84,599) for past service related to the existing employees.

### 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. As at March 31, 2019, CLWR's investments in fixed income bonds mature from April 2019 to May 2022, with interest rates ranging from 1.25% to 2.36%.

# Canadian Lutheran World Relief

Notes to Financial Statements

March 31, 2019

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## **b) 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 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, 2019, CLWR has an unrestricted cash balance of \$2,547,411.

## **c) Credit risk**

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

## **d) 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, 2019

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### Contributions and donations

Schedule 1

	2019 \$	2018 \$
<b>General Fund</b>		
Contributions and donations from congregations and individuals	3,288,984	3,554,913
Contributions and donations from congregations and individuals – restricted	59,431	73,956
Deferred revenue, beginning of year	473,747	1,196,969
Deferred revenue, end of year	(143,848)	(473,747)
	<u>3,678,314</u>	<u>4,352,091</u>

### Government and other grants

Schedule 2

	2019 \$	2018 \$
Humanitarian Coalition	11,560	315,168
Global Affairs Canada	2,434,022	2,876,178
Funds recognized from provincial governments	112,591	49,126
	<u>2,558,173</u>	<u>3,240,472</u>



# Canadian Lutheran World Relief

## Schedule of Internally Restricted Funds

For the year ended March 31, 2019

Schedule 3

						2019	2018
	Emergency response \$	Financial assistance \$	Program development \$	Special projects \$	Strategic action plan \$	Total \$	Total \$
<b>Revenue</b>							
Donations and other income	46,196	8,847	-	4,388	-	59,431	73,956
Interest	9,153	5,378	-	-	5,096	19,627	18,555
	55,349	14,225	-	4,388	5,096	79,058	92,511
<b>Expenses</b>							
General management							
Board development and advocacy	-	-	-	-	-	-	28,963
Community relations							
ECPMI – development support	-	-	-	31,816	-	31,816	128,315
International and We Care program							
International programming	127,242	-	-	-	-	127,242	39,600
Program management	-	-	-	-	40,832	40,832	289,313
Refugee support	-	8,847	-	-	-	8,847	27,617
	127,242	8,847	-	31,816	40,832	208,737	513,808
<b>Excess (deficiency) of revenue over expenses</b>	(71,893)	5,378	-	(27,428)	(35,736)	(129,679)	(421,297)
<b>Net assets – Beginning of year</b>	133,440	149,645	77,190	222,829	72,553	655,657	969,387
<b>Inter-fund transfer</b>	174,949	-	(77,190)	(195,401)	97,642	-	107,567
<b>Net assets – End of year</b>	236,496	155,023	-	-	134,459	525,978	655,657

# Canadian Lutheran World Relief

## Schedule of International and We Care Program Expenses – General Fund

For the year ended March 31, 2019

Schedule 4

	2019 \$	2018 \$
<b>Africa</b>		
Ethiopia	51,250	253,245
Regional initiatives	-	64,858
Uganda	1,591,456	1,806,658
	<hr/> 1,642,706	<hr/> 2,124,761
<b>Asia</b>		
Cambodia	-	25
Myanmar	126,203	-
Indonesia	13,911	-
Nepal	-	210,378
	<hr/> 140,114	<hr/> 210,403
<b>Latin America</b>		
Nicaragua	-	29,000
<b>Middle East</b>		
Iraq	-	17,400
Israel/Palestine	112,000	674,792
Jordan	1,144,082	798,281
	<hr/> 1,256,082	<hr/> 1,490,473
<b>Others</b>		
Church related and small projects	150,000	149,677
Domestic emergencies	-	334,816
Evaluations/program reviews	-	30,468
Lutheran World Federation, Geneva	340,000	334,525
We Care shipments, supplies and warehouse	37,521	103,761
	<hr/> 527,521	<hr/> 953,247
	<hr/> <b>3,566,423</b>	<hr/> <b>4,807,884</b>

# Canadian Lutheran World Relief

## Schedule of General Management Expenses – General Fund

For the year ended March 31, 2019

Schedule 5

	2019 \$	2018 \$
<b>Salaries</b>		
Total salaries	1,443,966	1,474,637
Allocated to other departments	(1,270,690)	(1,306,937)
Net salaries	<u>173,276</u>	<u>167,700</u>
<b>Benefits</b>		
Total benefits	261,015	272,992
Allocated to other departments	(229,693)	(249,033)
Net benefits	<u>31,322</u>	<u>23,959</u>
<b>Travel</b>		
Total travel	75,378	279,679
Allocated to other departments	-	(167,032)
Net travel	<u>75,378</u>	<u>112,647</u>
<b>Administration expenses</b>		
Amortization	38,773	35,496
Board expenses	40,542	57,554
General expenses	38,653	44,968
Bank and credit card fees	24,676	25,908
Postage	7,525	6,253
Office supplies	8,374	9,725
Communications	18,777	20,057
Service contracts	12,183	13,931
Membership and agency relations	66,532	47,966
Recruitment	24,844	56,271
Equipment updates and expense	9,045	7,024
Consultancy services	923	8,083
Equipment leasing	4,508	4,508
Professional development	1,188	10,733
Rent	88,728	86,077
Audit and legal fees	21,443	24,267
	<u>406,714</u>	<u>458,821</u>
Allocated to other departments	(368,866)	(412,031)
Net administration	<u>37,848</u>	<u>46,790</u>
	<u>317,824</u>	<u>351,096</u>