

**United Way Alberta Northwest Society**  
**Financial Statements**  
*March 31, 2021*

## **Management's Responsibility**

---

To the Board of Directors of United Way Alberta Northwest Society:

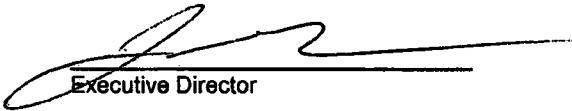
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting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

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

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

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

June 15, 2021



Executive Director

## Independent Auditor's Report

---

To the Board of Directors of United Way Alberta Northwest Society:

### Qualified Opinion

We have audited the financial statements of United Way Alberta Northwest Society (the "Society"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2021, 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.

### Basis for Qualified Opinion

As with many non-profit organizations, the Society derives revenue from donations, fundraising events, and centralized campaigns, the completeness of which is not susceptible to satisfactory audit procedures. Accordingly, our audit of this revenue was limited to the amounts recorded in the records of the Society and we are not able to determine whether any adjustments might be necessary to revenue, deficiency of revenue over expenses, current assets and net assets for the year ended March 31, 2021.

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 Society 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 qualified opinion.

### 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.

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

Those charged with governance are responsible for overseeing the Society'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 Society'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 Society'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 Society 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.

Grande Prairie, Alberta

June 15, 2021

*MNP LLP*

Chartered Professional Accountants

**MNP**

**United Way Alberta Northwest Society**  
**Statement of Financial Position**

*As at March 31, 2021*

	<b>2021</b>	<b>2020</b>
<b>Assets</b>		
<b>Current</b>		
Cash	130,976	56,764
Accounts receivable (Note 3)	158,980	114,360
Short term investments (Note 4)	130,942	129,364
Restricted cash (Note 5)	124,055	100,000
Prepaid expenses	2,241	9,944
Current portion of portfolio investments (Note 6)	-	31,220
	547,194	441,652
<b>Capital assets (Note 7)</b>	2,419	3,024
<b>Portfolio investments (Note 6)</b>	126,867	93,017
	676,480	537,693
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	70,381	20,680
Deferred contributions (Note 9)	18,055	-
Community allocations payable (Note 10)	318,812	226,067
Directed contributions (Note 11)	23,338	42,848
	430,586	289,595
<b>Net Assets</b>		
Capital reserve fund (Note 12)	18,968	18,968
Invested in capital assets	2,419	3,024
Unrestricted fund	124,507	126,106
Stabilization fund (Note 13)	100,000	100,000
	245,894	248,098
	676,480	537,693

Approved on behalf of the Board

E-SIGNED by Tyler Schmidt  
Director

E-SIGNED by Les Riewe

Director

The accompanying notes are an integral part of these financial statements

**United Way Alberta Northwest Society**  
**Statement of Operations**  
*For the year ended March 31, 2021*

	2021	2020
<b>Revenue</b>		
Community response allocation grant	633,590	-
Donations	368,165	403,103
Special events	356,552	91,685
Other grant	88,566	13,851
Seniors response grant	46,386	-
Interest income	4,208	9,004
Pledge income (loss)	5,087	(32,380)
	<b>1,502,554</b>	<b>485,263</b>
<b>Expenses</b>		
Community response allocations	614,313	1,823
Community allocations	321,562	232,727
Salaries and benefits	213,442	187,216
Special projects	219,118	35,870
Senior response fund	44,066	-
Directed contributions	42,057	45,610
Office	18,364	19,379
Professional fees	14,822	21,305
Insurance	5,318	5,628
Bank charges and interest	3,400	3,175
Office rent	5,116	5,308
Membership fees	4,508	7,289
Telephone	2,376	1,789
Travel	2,099	2,928
Promotional materials	1,592	513
Advertising	691	5,544
Amortization	605	405
Training and education	522	271
Sponsorship	-	2,623
Community allocations recovered	(9,213)	(8,375)
	<b>1,504,758</b>	<b>571,028</b>
<b>Deficiency of revenue over expenses</b>	<b>(2,204)</b>	<b>(85,765)</b>

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

**United Way Alberta Northwest Society**  
**Statement of Changes in Net Assets**

*For the year ended March 31, 2021*

	<i>Capital Reserve Fund</i>	<i>Invested in capital assets</i>	<i>Unrestricted Fund</i>	<i>Stabilization Fund</i>	<b>2021</b>	<b>2020</b>
<b>Net assets beginning of year</b>	<b>18,968</b>	<b>3,024</b>	<b>126,106</b>	<b>100,000</b>	<b>248,098</b>	333,863
<b>Deficiency of revenue over expenses</b>	-	-	<b>(2,204)</b>	-	<b>(2,204)</b>	(85,765)
	<b>18,968</b>	<b>3,024</b>	<b>123,902</b>	<b>100,000</b>	<b>245,894</b>	248,098
<b>Amortization</b>	-	<b>(605)</b>	<b>605</b>	-	-	-
<b>Net assets, end of year</b>	<b>18,968</b>	<b>2,419</b>	<b>124,507</b>	<b>100,000</b>	<b>245,894</b>	248,098

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

**United Way Alberta Northwest Society**  
**Statement of Cash Flows**  
*For the year ended March 31, 2021*

	2021	2020
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Deficiency of revenue over expenses	(2,202)	(85,765)
Amortization	605	405
Change in portfolio investment value	3,368	(2,738)
	1,771	(88,098)
Changes in working capital accounts		
Accounts receivable	(44,620)	55,929
Prepaid expenses	7,703	(7,372)
Accounts payable and accruals	49,701	2,277
Emergency community support fund	18,055	-
Directed contributions	(19,510)	(10,797)
Community allocations payable	92,745	(198,999)
	105,845	(247,060)
<b>Investing</b>		
Purchase of investments	(6,000)	-
Portfolio investment redemption	31,824	-
Purchase of portfolio investment	(31,824)	-
	(6,000)	-
<b>Increase (decrease) in cash resources</b>	<b>99,845</b>	<b>(247,060)</b>
<b>Cash resources, beginning of year</b>	<b>286,128</b>	<b>533,188</b>
<b>Cash resources, end of year</b>	<b>385,973</b>	<b>286,128</b>
<b>Cash resources are composed of:</b>		
Cash	130,976	56,764
Restricted cash	124,055	100,000
Short term investments	130,942	129,364
	385,973	286,128

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



# United Way Alberta Northwest Society

## Notes to the Financial Statements

For the year ended March 31, 2021

---

### 1. Incorporation and nature of the organization

United Way Alberta Northwest Society (the "Society") was incorporated under the authority of the Societies Act and is a registered charity and thus is exempt from income taxes under section 149 (1)(f) of the Income Tax Act ("the Act").

The Society was formed to unite diverse elements of Northwest Alberta in a network of contributors, providers, and users of services to improve the quality of human care services.

#### **Impact on operations of COVID-19 (coronavirus)**

In early March 2020 the impact of the global outbreak of COVID-19 (coronavirus) began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

The Society's operations were impacted by COVID-19 due to reduced donor dollars. The impact of COVID-19 has been significantly offset by the available Government programs for which the Society was eligible. The Society has received the Temporary Wage Subsidy, Canada Emergency Wage Subsidy and emergency community support fund from the Federal Government during the year.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause reduced donor dollars and increased government regulations, all of which may negatively impact the Society's business and financial condition.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

#### **Cash and cash equivalents**

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less, or with a cashable feature. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

#### **Portfolio investments**

Portfolio investments with prices quoted in an active market are measured at fair value while those not quoted in an active market are measured at amortized cost less impairment. Changes in fair value are recorded immediately in the deficiency of revenue or expenses.

#### **Capital assets**

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

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

	<b>Rate</b>
Furniture and fixtures	20 %
Leasehold improvements	20 %

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

**Long-lived assets**

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Society determines that a long-lived asset no longer has any long-term service potential to the organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

**Government assistance**

Claims for assistance under various government grant programs are recorded as grant revenue in the year in which the eligible expenditures are incurred.

**Measurement uncertainty**

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

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

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

**Revenue recognition**

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted investment income is recognized as revenue when earned.

Government funding and contributions from other entities are recognized as revenue in accordance with the time period specified by the contributor. Revenue from services performed are recognized as revenue in the time period in which the services have been performed.

Pledges, donations and fundraising are recognized as revenue when the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

**United Way Alberta Northwest Society**  
**Notes to the Financial Statements**  
*For the year ended March 31, 2021*

---

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

**Allocation of expenses**

The Society engages in fundraising and programming programs. The costs of each program include the costs of general expenses and other expenses that are directly related to providing the program. The Society also incurs a number of general support expenses that are common to the administration of the Society and each of its programs.

Both the fundraising and programming programs include the use of the same functions to further the work of the Society. Each program is allocated expenses based in a predetermined allocation.

The Society allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis based on the following percentages

	Fundraising (Note 19)	Programming (Note 18)
Advertising and promotions	70%	30%
Amortization	50%	50%
Bookkeeping	45%	55%
Education and subscriptions	30%	70%
Executive Director	25%	75%
Insurance	50%	50%
Interest and bank charges	-	100%
Meetings	50%	50%
Office	50%	50%
Professional fees	50%	50%
Promotional materials	100%	-
Rent and common area	50%	50%
Resource development	90%	10%
Sponsorship	-	100%
Telephone	50%	50%
Travel	50%	50%
Wages - other administrative	60%	40%

**Contributed materials and services**

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased. Because of the difficulty of determining their fair value, contributed services and materials are not recognized in the financial statements.

**Financial instruments**

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions* (refer to Note 14).

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has made no such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Society's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

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

**United Way Alberta Northwest Society**  
**Notes to the Financial Statements**

*For the year ended March 31, 2021*

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

**Financial asset impairment**

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year deficiency of revenue over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the deficiency of revenue and expenses in the year the reversal occurs.

**3. Accounts receivable**

	<b>2021</b>	<b>2020</b>
Trade accounts receivable	<b>89</b>	-
Goods and Service Tax receivable	<b>2,068</b>	508
Pledges receivable	<b>68,030</b>	63,994
Other United Way Agencies receivable	<b>68,749</b>	87,809
Special Project - 50/50	<b>47,400</b>	-
	<b>186,336</b>	152,311
Allowance for doubtful accounts	<b>(27,356)</b>	(37,951)
	<b>158,980</b>	114,360

During the year, the Society wrote off uncollectable pledges from the fiscal 2020 year of \$13,848 (fiscal 2019 - \$19,743).

**4. Short term investments**

Short term investments are comprised of cashable guaranteed investment certificates totalling \$236,942 (2020 - \$229,364), that accrue interest at between 0.10% and 0.15% and mature between August 2021 and November 2021 (2020 - 1.68% and matured August 2020). \$100,000 has been internally restricted for the stabilization fund and \$6,000 has been externally restricted by RBC for the credit limit of \$6,000.

**5. Restricted cash**

Included in short-term investments is \$100,000 that has been internally restricted for the stabilization fund and \$6,000 is restricted as security on a VISA credit card. The remaining balance of \$18,055 is restricted for deferred contributions.

**United Way Alberta Northwest Society**  
**Notes to the Financial Statements**

*For the year ended March 31, 2021*

**6. Portfolio investments**

	2021	2020
Portfolio investments	126,867	124,237
Current portion of portfolio investments	-	(31,220)
	<b>126,867</b>	<b>93,017</b>

Portfolio investments are comprised of marketable securities measured at amortized cost. They accrue interest between 1.33% and 2.30% (2020 - 2.03% and 2.30%) and mature at various dates between July 2022 and February 2025 (2020 - February 2021 and February 2024).

**7. Capital assets**

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Furniture and fixtures	49,087	46,668	2,419	3,024

**8. Bank indebtedness**

The Society has RBC credit cards with an aggregate authorized limit of \$6,000 (2020 - \$nil) of which \$810 (2020 - \$nil) was drawn at March 31, 2021 and is included in accounts payable and accruals. This is secured by short term investments.

**9. Deferred contributions**

	Emergency community support fund	Seniors response fund	2021	2020
Amount received during the year	651,645	46,386	698,031	-
Less: Amount recognized as revenue during the year	(633,590)	(46,386)	(679,976)	-
	<b>18,055</b>	<b>-</b>	<b>18,055</b>	<b>-</b>

**10. Community allocations payable**

Community allocations payable consists of the planned annual allocation of unrestricted funds to community agencies. The budget for this allocation is planned and approved by the board of directors of the Society and payable in quarterly installments in the subsequent year.

	2021	2020
Balance beginning of year	226,067	425,066
Allocations approved	321,562	232,727
Allocations paid out	(228,817)	(431,726)
	<b>318,812</b>	<b>226,067</b>

Community allocations expensed in the period are the board approved budget allocations for the subsequent year, changes to the previous year's budgeted allocations, and one-time project grants approved by the board throughout the period.

During the year, \$9,213 (2020 - \$8,375) was not paid out due to non-compliance with the allocation agreement terms or returned funding and was recovered from prior year allocations paid.

## United Way Alberta Northwest Society Notes to the Financial Statements

*For the year ended March 31, 2021*

### 11. Directed contributions

Directed contributions consists of pledges and donations that are designated by the donor for specific purposes and will be recognized as revenue in the period in which the related expenditures are incurred. The balances are in accounts receivable as at year end.

	<b>2021</b>	2020
Balance, beginning of year	<b>42,848</b>	53,645
Net directed donations received/ receivable	<b>22,546</b>	34,813
Directed donations paid out/ payable	<b>(42,056)</b>	(45,610)
	<b>23,338</b>	42,848

### 12. Capital reserve fund

The capital reserve fund consists of resources set aside to provide funding for the purchase of capital assets and technical support.

### 13. Stabilization fund

The stabilization fund consists of resources set aside to provide funding for agencies in the future if there is a shortfall in campaign contributions, or if a community agency is requiring emergency funds. The fund cannot exceed six months of budgeted community allocations to a maximum of \$100,000.

### 14. Related party transactions

Included in donations and fundraising reported in the statement of operations are donations of \$15,035 (2020 - \$9,484) from the board of directors.

### 15. Commitments

The Society has entered into a lease agreement with estimated minimum annual payments as follows:

2022	10,692
2023	9,801
	20,493

### 16. Government assistance

During the year the Society has recognized \$72,566 in Canada Emergency Wage Subsidy ("CEWS") and Temporary Wage Subsidy ("TWS") as other grant revenue. CEWS and TWS was introduced in response to the COVID-19 (a.k.a coronavirus) pandemic, provide eligible employers with a subsidy to cover a portion of wage costs paid to eligible employees during prescribed claim periods. There are no unfulfilled conditions related to amounts recognized. However, amounts claimed under these programs are subject to validation and detailed verification by the Federal Government.

### 17. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

#### **Credit concentration**

As at March 31, 2021, Two customers (2020 - One) accounted for 34% (2020 - 16%) of the accounts receivable. The Society believes that there is no unusual exposure associated with the collection of these receivables. The Society performs regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

**United Way Alberta Northwest Society**  
**Notes to the Financial Statements**

*For the year ended March 31, 2021*

**18. Programming expenses**

	<b>2021</b>	<b>2020</b>
Advertising	198	1,663
Amortization	302	202
Bank charges and interest	3,400	3,175
Insurance	2,659	2,849
Membership fees	2,254	3,644
Office rent	2,558	2,654
Office	11,322	12,493
Professional fees	7,411	10,963
Promotional materials	63	63
Salaries and benefits	105,941	87,003
Sponsorship	-	2,623
Telephone	1,057	894
Training and education	391	237
Travel	1,050	1,554
	<b>138,606</b>	<b>130,017</b>

**19. Fundraising expenses**

	<b>2021</b>	<b>2020</b>
Advertising	493	3,881
Amortization	302	202
Insurance	2,659	2,779
Membership fees	2,254	3,644
Office rent	2,558	2,654
Office	7,042	8,399
Professional fees	7,411	10,342
Promotional materials	1,529	451
Salaries and benefits	107,501	100,214
Telephone	1,319	894
Training and education	130	34
Travel	1,050	1,374
	<b>134,248</b>	<b>134,868</b>