

Consolidated financial statements of

# **Kids Help Phone**

December 31, 2009

# Kids Help Phone

December 31, 2009

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## Auditors' Report

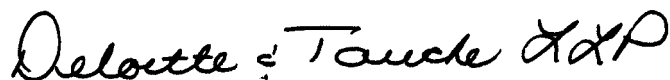
To the Members of  
Kids Help Phone

We have audited the consolidated balance sheet of Kids Help Phone as at December 31, 2009 and the consolidated statements of revenue and expenses, changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Organization derives the majority of its revenue from the general public in the form of revenue from donations, sponsorship, special events and promotions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the accounting for the amounts recorded in the records of the Organization and we were unable to determine whether any adjustments might be necessary to revenue from donations, sponsorship, special events and promotions, excess of revenue over expenses, assets and fund balances.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues referred to in the preceding paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Chartered Accountants  
Licensed Public Accountants  
March 15, 2010

# Kids Help Phone

## Consolidated balance sheet as at December 31, 2009


	2009	2008
	\$	\$
<b>Assets</b>		
Current		
Cash	1,887,723	1,804,748
Short-term investment (Note 5a)	735,268	541,434
Accounts receivable	318,516	330,538
Prepaid expenses and other	174,264	172,025
	<b>3,115,771</b>	<b>2,848,745</b>
Restricted investments (Note 5b)		
Scholarship Fund	15,991	15,991
Kyra Field Memorial Fund	58,336	57,372
Operating Reserve Fund	1,517,985	1,490,136
Futures Campaign Fund	410,175	456,390
	<b>2,002,487</b>	<b>2,019,889</b>
Capital assets (Note 6)	<b>245,588</b>	<b>325,650</b>
	<b>5,363,846</b>	<b>5,194,284</b>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities	527,902	455,422
Deferred revenue (Note 7)	982,364	551,210
Obligation under capital leases - current (Note 8)	21,011	26,176
	<b>1,531,277</b>	<b>1,032,808</b>
Deferred capital contribution (Note 9)	500	1,572
Obligation under capital leases (Note 8)	35,895	27,423
	<b>1,567,672</b>	<b>1,061,803</b>
<b>Fund balances (Note 4)</b>		
Operating fund		
General	1,840,610	2,061,425
Invested in capital assets	188,182	270,479
Operating reserve fund	1,282,882	1,270,824
Futures campaign fund	410,175	456,390
Other externally restricted funds	74,325	73,363
	<b>3,796,174</b>	<b>4,132,481</b>
	<b>5,363,846</b>	<b>5,194,284</b>

On behalf of the Board



Chair of the Board

Steve Wuthmann



Treasurer

Deb Craven

# Kids Help Phone

Consolidated statement of revenue and expenses  
year ended December 31, 2009

			2009	2008
	Operating Fund	Restricted Funds	Total	Total
	\$	\$	\$	\$
<b>Revenue</b>				
Events	6,012,368	-	6,012,368	6,083,042
General donations and grants	3,844,139	1,056,936	4,901,075	5,283,531
Corporate promotions	128,505	-	128,505	366,017
Program sponsorship	280,000	-	280,000	332,033
Interest	51,873	2,847	54,720	73,296
Other	31,354	-	31,354	36,356
	<b>10,348,239</b>	<b>1,059,783</b>	<b>11,408,022</b>	<b>12,174,275</b>
<b>Expenses</b>				
Service delivery costs				
Kids Help Phone - Schedule	6,059,601	-	6,059,601	6,069,855
Student Ambassador - Schedule	561,858	-	561,858	417,803
Direct fundraising - Schedule	3,670,823	-	3,670,823	3,917,323
General and administrative				
- Schedule	614,755	78	614,833	654,737
Donor development - Schedule	382,853	272,425	655,278	795,225
Amortization of capital assets	157,594	-	157,594	173,879
Interest on obligation under capital leases	5,246	-	5,246	8,672
Scholarship	-	1,000	1,000	1,000
	<b>11,452,730</b>	<b>273,503</b>	<b>11,726,233</b>	<b>12,038,494</b>
<b>Excess of revenue over expenses (expenses over revenue)</b>	<b>(1,104,491)</b>	<b>786,280</b>	<b>(318,211)</b>	<b>135,781</b>

# Kids Help Phone

Consolidated statement of changes in fund balances  
year ended December 31, 2009

						2009	2008
	Operating Fund		Internally Restricted Fund		Externally Restricted Fund		
	General	Capital assets	Operating Reserve Fund	Futures campaign	Other Externally Restricted Funds	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Accumulated excess(deficiency) of revenue over expenses, beginning of year</b>	<b>2,061,425</b>	<b>270,479</b>	<b>1,261,273</b>	<b>456,390</b>	<b>73,363</b>	<b>4,122,930</b>	3,987,149
Excess (deficiency) of revenue over expenses	(944,238)	(160,253)	-	785,360	920	(318,211)	135,781
Interfund transfers (Note 4)	801,379	-	30,154	(831,575)	42	-	-
Purchase of capital assets	(81,263)	81,263	-	-	-	-	-
Capital lease obligation payment	3,307	(3,307)	-	-	-	-	-
<b>Accumulated excess of revenue over expenses, end of year</b>	<b>1,840,610</b>	<b>188,182</b>	<b>1,291,427</b>	<b>410,175</b>	<b>74,325</b>	<b>3,804,719</b>	4,122,930
<b>Unrealized gain (loss) reported directly in the statement of changes in net assets, beginning of year</b>	-	-	9,551	-	-	9,551	(35,192)
Reclassification for losses and (gains) recognized in the statement of operations	-	-	(465)	-	-	(465)	7,690
Change in unrealized gain (loss) on investments during the year	-	-	(17,631)	-	-	(17,631)	37,053
Unrealized gain(loss) reported directly in the statement of changes in net assets, end of year	-	-	(8,545)	-	-	(8,545)	9,551
<b>Fund balances, December 31, 2009</b>	<b>1,840,610</b>	<b>188,182</b>	<b>1,282,882</b>	<b>410,175</b>	<b>74,325</b>	<b>3,796,174</b>	4,132,481

# Kids Help Phone

## Consolidated statement of cash flows year ended December 31, 2009

	2009	2008
	\$	\$
<b>Net inflow (outflow) of cash related to the following activities</b>		
<b>Operating</b>		
Excess of (expenses over revenue) revenue over expenses	(318,211)	135,781
Items not affecting cash		
Amortization of capital assets	157,594	173,879
Loss on disposal of capital assets	3,731	
Amortization of deferred capital contributions	(1,072)	(507)
Loss on sale of investments	(465)	7,690
	<b>(158,423)</b>	<b>316,843</b>
Changes in non-cash working capital items		
Accounts receivable	12,022	63,452
Prepaid expenses and other	(2,239)	45,672
Accounts payable and accrued liabilities	72,480	(117,180)
Deferred revenue	431,154	(67,005)
	<b>354,994</b>	<b>241,782</b>
<b>Investing</b>		
(Increase) decrease in short-term investments	(193,834)	410,278
Purchase of capital assets	(81,263)	(65,303)
Kyra Field Memorial Fund - increase in investments	(964)	(1,687)
Operating Reserve Fund - increase in investments	(27,849)	(81,949)
Futures Campaign Fund - decrease in investments	46,215	54,002
Change in unrealized gain on investments	(17,631)	37,053
	<b>(275,326)</b>	<b>352,394</b>
<b>Financing</b>		
Capital lease obligations assumed	29,129	-
Payment under capital lease obligations	(25,822)	(22,405)
	<b>3,307</b>	<b>(22,405)</b>
Net increase in cash	82,975	571,771
Cash, beginning of year	1,804,748	1,232,977
<b>Cash, end of year</b>	<b>1,887,723</b>	<b>1,804,748</b>
<b>Supplemental cash flows information</b>		
Cash interest paid	6,891	11,534

# Kids Help Phone

## Notes to the consolidated financial statements

December 31, 2009

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### 1. Description of the organization

The Organization is comprised of Kids Help Phone (“KHP”) and Kids Help Foundation (“KHF”). All of the directors of Kids Help Foundation are also directors of Kids Help Phone.

The mandate of Kids Help Phone is to provide anonymous and confidential professional counseling, referrals and information through technologically-based communications media for Canadian children and youth.

The mandate of Kids Help Foundation, a registered charitable organization, is to improve the health and welfare of Canadian children and their families.

Kids Help Phone and Kids Help Foundation are classified as registered charities under the Income Tax Act and, as such, are not subject to income tax provided certain disbursement requirements are met.

### 2. Changes in accounting policies

#### *Adoption of accounting policies*

#### Series of Sections 4400 – Not-for-profit organizations

In September 2008, the Canadian Institute of Chartered Accountants (“CICA”) issued amendments to several of the existing sections on accounting, measurement and financial reporting by Not-for-profit organizations contained in the 4400 series of Sections of the CICA Handbook. The adoption of these amendments has not resulted in any change in how the Organization accounts for its transactions. The disclosure of allocated expenses is required and is presented in the Consolidated schedule of operating fund expenses and described in Note 15.

#### Section 1000 – Financial statement concepts

On January 1, 2009, the Organization adopted the amendments made to Section 1000 “Financial statements concepts”. The amended section requires an entity to demonstrate that any expenditure that is presented as an asset meets the conceptual definition of an asset or is permitted to be recorded as assets under specific CICA Handbook sections. The adoption of these amendments has not resulted in any change in how the Organization accounts for its transactions.

#### Credit risk and the fair value of financial assets and financial liabilities

In January 2009, the Emerging Issues Committee (“EIC”) issued EIC-173 “Credit risk and the fair value of financial assets and financial liabilities”. This abstract requires that an entity's own credit risk (for financial liabilities) and the credit risk of the counterparty (for financial assets) should be taken into account in determining the fair value of financial assets and financial liabilities, including derivative instruments. The adoption of this EIC not did have any effect on the financial statements.

### 3. Significant accounting policies

#### *Financial statement presentation*

These financial statements are presented on a consolidated basis and include the accounts of Kids Help Phone and Kids Help Foundation. The financial statements have been prepared in accordance with the accounting standards for not-for-profit organizations published by the Canadian Institute of Chartered Accountants, using the restricted fund method of reporting restricted contributions.

#### *Revenue recognition*

Corporate and sponsorship revenue is recorded in the year to which it relates if the receipt is reasonably assured. Donations revenue is recorded when received. Receipted gifts-in-kind are recognized as revenue and expense when received.



# Kids Help Phone

## Notes to the consolidated financial statements

December 31, 2009

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### 3. Significant accounting policies (continued)

Revenue relating to special events or programs which have not yet occurred is recorded as deferred revenue and recognized as revenue in the year the events occur or program expenses are incurred.

#### *Financial instruments*

The Organization has classified its financial instruments as follows:

<u>Asset/liability</u>	<u>Category</u>
Cash	Held-for-trading
Short-term investments	Held-for-trading
Accounts receivable	Loans and receivables
Restricted investments	Available for sale
Accounts payable and accrued liabilities	Other liabilities

Held-for-trading items are carried at fair value, with changes in their fair value recognized in the Statement of revenue and expenses in the current period. Available for sale items are carried at fair value and recognized in the Statement of changes in fund balances. The gain or loss originating from subsequent measurement is recognized in the statement of changes in fund balances and is transferred to excess (deficiency) of revenue over expenses when the asset is sold. "Loans and receivables" are carried at amortized cost, using the effective interest method, net of any impairment. "Other liabilities" are carried at amortized cost, using the effective interest method.

As allowed under Section 3855 "Financial Instruments – Recognition and Measurement", the Organization has elected not to account for non-financial contracts as derivatives, and to not account for embedded derivatives in non-financial contracts, leases and insurance contracts as embedded derivatives.

The Organization has elected to follow the disclosure requirements of Section 3861 "Financial Instruments – Disclosure and Presentation" of the CICA Handbook.

#### *Pledges*

Pledges received are recorded as revenue in the financial statements if the amounts can be reasonably estimated and collection is reasonably assured.

#### *Capital assets*

Office furniture and equipment and computers are capitalized on acquisition and amortized on a straight-line basis over their average useful lives, which has been estimated at three years for computers and ten years for office furniture and equipment. Assets held under capital lease are amortized over the lease term. Leasehold improvements are amortized over the remaining lease term.

#### *Investments*

Short-term investments are recorded at cost plus accrued income, which approximates fair value.

Restricted investments are recorded at fair value which is the bid price as of December 31.

Transaction costs are expensed as incurred

# Kids Help Phone

## Notes to the consolidated financial statements

December 31, 2009

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### 3. Significant accounting policies (continued)

#### *Use of estimates*

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions 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. Actual results could differ from those estimates. Accounts requiring significant estimates and assumptions include the valuation of investments.

#### *Allocation of expenses*

KHP allocates the cost of salaries and benefits and rental expenses as follows:

The cost of personnel and the cost of premises are:

- Salaries and benefits - allocated based on the percentage of time assigned to each program
- Rent - allocated based on the surface area occupied by each program.

### 4. Funds

#### *Operating Fund*

The general portion of the Kids Help Phone Operating Fund (the "Operating Fund") records the day-to-day operations of the Organization.

The capital assets portion of the Operating Fund includes the cost of capital assets acquired less accumulated amortization, the unamortized portion of deferred capital contribution and the outstanding obligations on capital leases.

#### *Operating Reserve Fund*

The Operating Reserve Fund represents funds restricted by the Board of Directors to offset potential operating shortfalls of the Organization. The interest earned on this fund is recorded in the General portion of the Operating Fund.

#### *Futures Campaign Fund*

The Futures Campaign Fund represents a fund established by the Board of Directors to invest in building future capacity at Kids Help Phone.

During the year ended December 31, 2009, the board approved a transfer from the Futures Campaign Fund to the Operating Fund to cover the realization costs of the Futures Campaign incurred by the Operating Fund. The costs of \$831,575 (2008 - \$1,319,339) as set out in the Futures Campaign, are for building the Kids Website, and a Knowledge Management System and for investing in sustainability

#### *Other Externally Restricted Funds*

Other Externally Restricted Funds are comprised of the Scholarship Fund and the Kyra Field Memorial Fund.

The Scholarship Fund records donations made in memory of J. Davidson, Jr., and related interest income. The income of the fund is used to present an annual scholarship of \$1,000 to a member of Junior Achievement of Canada. Excess interest income is transferred to the Operating Fund.

The Kyra Field Memorial Fund records donations made in memory of Kyra Field, and related interest income. The fund is to be used for the development and training of professional counselors.

# Kids Help Phone

Notes to the consolidated financial statements

December 31, 2009

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## 5. Investments

a) Short-term investments are comprised of the following:

			2009
	Fair value	Interest rate	Due date
	\$		
Guaranteed Investment Certificate	700,147	0.85%	December 22, 2010
BMO Money Market Fund	35,121	N/A	N/A
	<b>735,268</b>		
			2008
	Fair value	Interest rate	Due date
	\$		
Guaranteed Investment Certificate	506,466	Prime-2.25%	39,942
BMO Money Market Fund	34,968	N/A	N/A
	<b>541,434</b>		

# Kids Help Phone

Notes to the consolidated financial statements

December 31, 2009

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## 5. Investments (continued)

b. Restricted investments are comprised of the following:

			<b>2009</b>
	<b>Fair value</b>	<b>Interest rate</b>	<b>Due date</b>
	\$	%	
Scholarship Fund			
Guaranteed investment certificate	<b>15,991</b>	<b>0.85</b>	<b>December 23, 2010</b>
Kyra Field Memorial Fund			
Cash	<b>58,336</b>	<b>N/A</b>	<b>N/A</b>
Operating Reserve fund			
Cash	<b>115,308</b>	<b>N/A</b>	<b>N/A</b>
200 Colossus Minerals Inc	<b>1,120</b>	<b>N/A</b>	<b>N/A</b>
Bank of Montreal			
Step up Bond	<b>399,800</b>	<b>2.70</b>	<b>June 24, 2010</b>
Manulife Step up Bond	<b>198,404</b>	<b>2.75</b>	<b>September 15, 2010</b>
Bank of Montreal	<b>250,500</b>	<b>2.00</b>	<b>October 9, 2010</b>
Step up Bond			
Canada Saving Bond			
Series C51 compound interest	<b>396,744</b>	<b>0.40</b>	<b>November 1, 2018</b>
Province of Ontario			
Coupon	<b>156,109</b>	<b>N/A</b>	<b>March 8, 2010</b>
	<b>1,517,985</b>		
Futures Campaign Fund			
Cash	<b>410,175</b>	<b>N/A</b>	<b>N/A</b>
	<b>2,002,487</b>		

# Kids Help Phone

## Notes to the consolidated financial statements

December 31, 2009

### 5. Investments (continued)

b. Restricted investments are comprised of the following:

	Fair value	Interest rate	Due date
	\$	%	
2008			
Scholarship Fund			
Guaranteed investment certificate	15,991	2.00	December 23, 2009
Kyra Field Memorial Fund			
Cash	57,372	N/A	N/A
Operating Reserve Fund			
Cash	165,283	N/A	N/A
Bank of Montreal			
Step up Bond	44,572	4.30	February 1, 2009
Province of Ontario Bond	250,933	3.85	March 26, 2009
Bell Canada Debenture	130,143	6.15	June 15, 2009
Bank of Montreal			
Fixed rate deposit notes	230,850	4.30	September 4, 2009
Ontario Savings Bond			
Variable rate	27,090	1.75	June 21, 2014
Ontario Savings Bond			
Variable rate	96,120	1.75	June 21, 2015
Canada Savings Bond			
Series 51 compound interest	390,514	2.00	November 1, 2018
Province of Ontario Coupon	154,631	N/A	March 8, 2010
	1,490,136		
Future Campaign Fund			
Cash	456,390	N/A	N/A
	2,019,889		

### 6. Capital assets

	Cost	Accumulated amortization	2009 Net book value	2008 Net book value
	\$	\$	\$	\$
Office furniture and equipment	463,808	339,570	124,238	159,009
Computers	761,452	697,389	64,063	74,133
Leasehold improvements	575,130	560,930	14,200	44,846
Assets held under capital leases	366,302	323,215	43,087	47,662
	2,166,692	1,921,104	245,588	325,650

# Kids Help Phone

Notes to the consolidated financial statements

December 31, 2009

## 7. Deferred revenue

	2009	2008
	\$	\$
Balance, beginning of year	551,210	618,215
Donations received for special events and programs	1,956,253	1,577,636
Amounts spent on specified events and programs	(1,525,099)	(1,644,641)
<b>Balance, end of year</b>	<b>982,364</b>	<b>551,210</b>

Deferred revenue is comprised of the following:

	2009	2008
	\$	\$
Ontario Ministry of Education	199,000	199,000
Bell Canada	300,000	39,367
Motorola Foundation	107,500	-
Loyalty Management	-	25,000
Chapters		
Alberta	176,212	50,842
Manitoba/Saskatchewan	2,924	1,517
Ontario	61,972	28,626
Quebec	16,355	609
Atlantic	118,401	206,249
<b>Total</b>	<b>982,364</b>	<b>551,210</b>

## 8. Obligation under capital leases

The future minimum lease payments required under the capital lease agreements are as follows:

	\$
Total minimum lease payments	65,408
Amount representing interest at rates varying between 8.5% and 12.5%	(8,502)
	56,906
<b>Less current portion</b>	<b>(21,011)</b>
<b>Long-term portion</b>	<b>35,895</b>

Interest expense related to these leases was \$5,246 (2008 - \$8,672).

Principal payments due in the next 6 years are as follows:

	\$
2010	21,011
2011	9,764
2012	9,560
2013	7,098
2014	7,575
2015	1,898
<b>Total</b>	<b>56,906</b>

# Kids Help Phone

## Notes to the consolidated financial statements

December 31, 2009

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### 9. Deferred capital contribution

	2009	2008
	\$	\$
Balance, beginning of year	1,572	2,079
Disposal of capital asset	(764)	-
Amortization of donated capital assets	(308)	(507)
Balance, end of year	500	1,572

### 10. Contingencies and guarantees

In the normal course of business, the Organization enters into agreements that meet the definition of a guarantee. The Organization's primary guarantees subject to the disclosure requirements of AcG-14 are as follows:

- (a) The Organization has provided indemnities under lease agreements for the use of various operating facilities. Under the terms of these agreements the Organization agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.
- (b) An indemnity has been provided to all directors and/or officers of the Organization for various items including, but not limited, all costs to settle suits or actions due to their involvement with the Organization, subject to certain restrictions. The Organization has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a trustee, director or officer of the Organization. The maximum amount of any potential future payment cannot be reasonably estimated.
- (c) In the normal course of business, the Organization has entered into agreements that include indemnities in favour of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Organization to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The terms of these indemnities are not explicitly defined and the maximum amount of any potential reimbursement cannot be reasonably estimated.

The nature of these indemnification agreements prevents the Organization from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Organization has not made any significant payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.

# Kids Help Phone

## Notes to the consolidated financial statements

December 31, 2009

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### 11. Lease commitments

KHP is committed to the following annual lease payments for office space in the years ending December 31:

	\$
2010	334,692
2011	63,185
2012	21,917
2013	22,916
2014	15,437
	<hr/> 458,147

### 12. Related party transactions

In the normal course of business, KHP from time to time enters into transactions with entities which are related to KHP by virtue of their representation on the Board of Directors. Such transactions are for goods and services and can often be less than fair market value and are often donated. These goods and services are appropriately recorded in the financial statements at cost or at fair market value, if appropriate and determinable. KPH has a policy which governs transactions with volunteers and conflicts of interest. These transactions were in compliance with the policy.

### 13. Comparative figures

Certain of the comparative figures have been restated to conform to the current year's financial statement presentation.

### 14. Capital disclosures

KHP manages externally restricted funds of \$74,325 (2008 - \$73,363) with conditions stipulated in donor agreements concerning the use of the funds and related income. KPH has complied with the requirements of these restricted funds.

### 15. Allocation of expenses

The amount of salaries, benefits and rent that has been allocated to the various programs is as shown on the consolidated schedule of operating fund expenses.



# Kids Help Phone

Consolidated schedule of operating fund expenses  
year ended December 31, 2009

	2009	2008
	\$	\$
<b>Kids Help Phone Service Delivery</b>		
Salaries and employee benefits	4,972,502	5,124,494
Kid's Website	313,744	120,145
Telecommunications	218,562	249,810
Youth marketing	192,384	197,615
Rent	183,735	180,057
General and office	134,708	161,374
Insurance	28,674	27,733
Professional fees	15,292	8,627
	<b>6,059,601</b>	<b>6,069,855</b>
<b>Student Ambassador Service Delivery</b>		
Salaries and employee benefits	473,260	338,830
General and office	30,497	35,347
Training	22,283	14,735
Rent	20,540	18,770
Travel	7,792	8,871
Youth marketing	7,486	1,249
	<b>561,858</b>	<b>417,803</b>
<b>Direct fundraising</b>		
Salaries and employee benefits	1,875,670	1,703,175
Events	982,702	1,270,643
General and office	253,751	235,791
Rent	176,373	163,918
Fundraising campaigns	134,632	134,066
Telecommunications	84,276	77,917
Donor marketing	72,413	108,839
Travel	59,417	61,863
Professional fees	7,375	94,344
Insurance	6,045	4,829
Corporate promotions	18,169	61,938
	<b>3,670,823</b>	<b>3,917,323</b>
<b>General and administrative</b>		
Salaries and employee benefits	393,061	389,805
Professional fees	76,055	78,824
Bank charges	40,062	45,939
General and office	39,148	68,360
Rent	37,800	44,346
Insurance	20,776	23,263
Telephone	4,200	4,200
Loss on disposal of capital assets	3,731	-
	<b>614,833</b>	<b>654,737</b>
<b>Donor development</b>		
Salaries and employment benefits	608,324	695,297
Donor marketing	22,833	13,376
Fundraising campaign	14,499	57,898
Office and general	9,622	28,654
	<b>655,278</b>	<b>795,225</b>