

**Canadian Celiac  
Association/ L'Association  
canadienne de la maladie  
coeliaque**  
**Financial Statements**  
For the year ended December 31, 2018

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## Independent Auditor's Report

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To the Board of Directors of the  
Canadian Celiac Association/ L'Association canadienne de la maladie coeliaque

### Opinion

We have audited the accompanying financial statements of the Canadian Celiac Association/ L'Association canadienne de la maladie coeliaque (the "Association"), which comprise the statement of financial position as at 2018 and the statement of operations and changes in fund balances and the statement of cash flows for the year then ended, and notes notes to the financial statements, including a summary of significant accounting policies.

### 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 are independent of the Association 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 opinion.

### Other Matters

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the allocation of expenses included in the schedules on pages 15 and 16 of the Association's financial statements.

### Responsibilities of Management and Those Charged with Governance 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.

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

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

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario  
April 14, 2019

**Canadian Celiac Association/ L'Association canadienne de la maladie  
coeliaque  
Statement of Financial Position**

	<u>Unrestricted</u>	<u>Externally Restricted</u>	<u>Internally Restricted</u>	Total	Total
	General Fund	AAFC Fund	J.A. Campbell Research Fund	December 31, 2018	December 31, 2017
<b>Assets</b>					
(Note 13)					
<b>Current</b>					
Cash (Note 2)	\$ 122,206	\$ 566	\$ 4,478	\$ 127,250	\$ 252,011
Short-term investments (Note 4)	-	-	219,700	219,700	102,975
Accounts receivable (Note 5)	56,021	-	-	56,021	43,905
Inventory (Note 6)	3,489	-	-	3,489	3,301
Prepaid expenses	18,977	-	-	18,977	14,847
Due from General Fund (Note 12)	-	-	3,040	3,040	230
Due from J.A. Campbell Research Fund (Note 12)	958	-	-	958	728
	<u>201,651</u>	<u>566</u>	<u>227,218</u>	<u>429,435</u>	<u>417,997</u>
Capital assets (Note 7)	2,612	-	-	2,612	2,855
Long-term investments (Note 4)	-	-	188,806	188,806	299,019
	<u>\$ 204,263</u>	<u>\$ 566</u>	<u>\$ 416,024</u>	<u>\$ 620,853</u>	<u>\$ 719,871</u>
<b>Liabilities and Net Assets</b>					
<b>Current</b>					
Accounts payable and accrued liabilities (Note 8)	\$ 65,879	\$ -	\$ 3,000	\$ 68,879	\$ 118,406
Deferred revenue (Note 9)	79,180	-	-	79,180	61,008
Due to Chapters (Note 10)	8,977	-	-	8,977	24,684
Due to Unrestricted General Fund (Note 12)	-	-	958	958	728
Due to J.A. Campbell Research Fund (Note 12)	3,040	-	-	3,040	230
	<u>157,076</u>	<u>-</u>	<u>3,958</u>	<u>161,034</u>	<u>205,056</u>
Deferred revenue (Note 9)	18,072	-	-	18,072	48,788
	<u>175,148</u>	<u>-</u>	<u>3,958</u>	<u>179,106</u>	<u>253,844</u>
<b>Commitments and Contingencies (Note 11)</b>					
<b>Net Assets</b>					
Internally restricted J.A. Campbell Research Fund	-	-	412,066	412,066	456,868
Externally restricted AAFC Fund	-	566	-	566	25,621
Unrestricted General Fund	29,115	-	-	29,115	(16,462)
	<u>29,115</u>	<u>566</u>	<u>412,066</u>	<u>441,747</u>	<u>466,027</u>
	<u>\$ 204,263</u>	<u>\$ 566</u>	<u>\$ 416,024</u>	<u>\$ 620,853</u>	<u>\$ 719,871</u>

On behalf of the Board:

\_\_\_\_\_  
Director

**Canadian Celiac Association/ L'Association canadienne de la maladie  
coeliaque**  
**Statement of Operations and Changes in Fund Balances**

<b>For the year ended December 31</b>	<u>Unrestricted</u> General Fund	<u>Externally Restricted</u> AAFC Reserve Fund	<u>Internally Restricted</u> J.A. Campbell Research Fund	<b>2018</b>	<b>2017</b>
					(Note 13)
<b>Revenues</b>					
Donations	\$ 191,364	\$ -	\$ 22,774	\$ 214,138	\$ 176,178
Membership dues	120,454	-	-	120,454	159,909
Royalties GF Certification Program	51,588	-	-	51,588	55,759
Canada Helps Donor Option	46,492	-	-	46,492	47,216
Grants	3,713	27,229	-	30,942	228,334
Chapter donations	25,028	-	-	25,028	9,241
Sponsorships	10,925	-	-	10,925	13,000
Advertising	8,200	-	-	8,200	3,250
Expenditure recovery	7,644	-	-	7,644	9,502
Interest earned	1	-	6,512	6,513	7,612
Sales of literature	6,290	-	-	6,290	7,820
Other revenue	5,548	-	-	5,548	5,010
United Way Donor Option	4,891	-	-	4,891	5,520
	<b>482,138</b>	<b>27,229</b>	<b>29,286</b>	<b>538,653</b>	<b>728,351</b>
<b>Expenses</b>					
Member service (Schedule)	98,875	-	-	98,875	251,702
Fundraising (Schedule)	66,196	-	-	66,196	62,361
Infrastructure (Schedule)	51,014	-	-	51,014	46,038
Awareness (Schedule)	33,745	-	-	33,745	16,905
Professional fees (Schedule)	19,689	-	-	19,689	37,197
Governance (Schedule)	48,851	-	-	48,851	54,289
Access (Schedule)	21,529	-	-	21,529	-
Strength (Schedule)	46,009	-	-	46,009	-
Quality of life (Schedule)	52,217	-	-	52,217	-
Diagnosis (Schedule)	17,258	-	-	17,258	-
Administration fee	-	-	117	117	112
Conference expenses	-	-	753	753	6,232
Cost of literature	(187)	-	-	(187)	(1,080)
J.A. Campbell research award	-	-	34,982	34,982	15,000
Unrecovered HST	7,022	-	-	7,022	7,673
AAFC project expenses	-	64,863	-	64,863	229,218
	<b>462,218</b>	<b>64,863</b>	<b>35,852</b>	<b>562,933</b>	<b>725,647</b>
<b>Excess of revenue over expenses (deficiency)</b>	<b>19,920</b>	<b>(37,634)</b>	<b>(6,566)</b>	<b>(24,280)</b>	<b>2,704</b>
<b>Fund balances, beginning of year</b>	<b>(16,462)</b>	<b>25,621</b>	<b>456,868</b>	<b>466,027</b>	<b>463,323</b>
<b>Interfund transfer (Note 12)</b>	<b>25,657</b>	<b>12,579</b>	<b>(38,236)</b>	<b>-</b>	<b>-</b>
<b>Fund balances, end of year</b>	<b>\$ 29,115</b>	<b>\$ 566</b>	<b>\$ 412,066</b>	<b>\$ 441,747</b>	<b>\$ 466,027</b>

The accompanying notes are an integral part of these financial statements

**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2018</b>	<b>2017</b>
<b>Cash flows from operating activities</b>		
Excess (deficiency) of revenues over expenses for the year	\$ 19,920	\$ (3,211)
Amortization of capital assets	2,235	786
	<u>22,155</u>	<u>(2,425)</u>
<b>Net change in non-cash working capital balances</b>		
Accounts receivable	(12,116)	(16,151)
Inventory	(188)	(1,079)
Prepaid expenses	(4,130)	(3,819)
Accounts payable and accrued liabilities	9,584	33,651
Deferred revenue	(12,544)	(43,679)
Due to chapters	(15,707)	(13,686)
Due to/from J.A. Campbell Research Fund	28,237	230
	<u>15,291</u>	<u>(46,958)</u>
<b>Cash flows from investing activities</b>		
Purchase of capital assets	<u>(1,992)</u>	<u>(2,720)</u>
<b>Increase (decrease) in cash during the year</b>	<b>13,299</b>	<b>(49,678)</b>
<b>Cash (indebtedness), beginning of year</b>	<u><b>108,907</b></u>	<u><b>158,585</b></u>
<b>Cash (indebtedness), end of year</b>	<u><b>\$ 122,206</b></u>	<u><b>\$ 108,907</b></u>

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# Canadian Celiac Association/ L'Association canadienne de la maladie coeliaque

## Notes to the Financial Statements

For the year ended December 31, 2018

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### 1. Significant Accounting Policies

#### Nature and Purpose of Organization

The Canadian Celiac Association/L'Association canadienne de la maladie coeliaque (the "Association") is incorporated under the laws of Canada through letters of patent without share capital. The Association is a charitable organization dedicated to improving diagnosis and quality of life for all Canadians adversely affected by gluten.

#### Basis of Accounting

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

#### Fund Accounting

The Association follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Association's program delivery and administrative activities.

The J.A. Campbell Research Fund was established in honour of Dr. J. Alexander Campbell from all research funds received since 1987, to provide funds for research expenditures. This internally restricted amount is not available for other purposes without the approval of the board of directors.

The AAFC fund was established in 2016 for the purpose of segregating funds to be used on the Agriculture and Agri-Food Canada project. This externally restricted fund is used for tracking the financial activities of this project. The fiscal period for this project is from April to March and the project ended March 31, 2018.

#### Use of Estimates

The preparation of financial statements in accordance 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 revenues and expenses during the reporting period. The principal estimates used in the preparation of these financial statements are the determination of the allowance for doubtful accounts, valuation of inventory, the useful life and valuation of capital assets, calculation of deferred revenue and payroll related accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.



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# Canadian Celiac Association/ L'Association canadienne de la maladie coeliaque

## Notes to the Financial Statements

For the year ended December 31, 2018

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### 1. Significant Accounting Policies (continued)

#### Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are charged to the financial instrument for those measured at amortized cost.

#### Inventories

Inventory is stated at the lower of cost and replacement cost. Cost is generally determined on the first-in, first-out basis.

#### Capital Assets

Purchased capital assets, comprising computer equipment, furniture and fixtures, computer software, and the organization's website, are stated at cost less accumulated amortization. Amortization is provided on a straight line basis over the assets' estimated useful lives of 3 years for computer equipment, software, and the website, and 8 years for furniture and fixtures.

#### Leased Assets

Assets entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital assets and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the NPO, and the obligation, including interest thereon, is liquidated over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred. Assets under capital lease are recorded at cost.

Amortization is based on the estimated useful life of the asset is as follows:

Equipment under capital lease	-	5 years straight line basis
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#### Impairment of Long Lived Assets

In the event that facts and circumstances indicate that the Association's long lived assets may be impaired, an evaluation of recoverability would be performed. The Association monitors the recoverability of long-lived assets based on factors such as current market value, future asset utilization, business climate and future undiscounted cash flows expected to result from the use of related assets. The Association's policy is to record an impairment loss in the period when it is determined that the carrying amount of the asset may not be recoverable. The impairment loss is calculated as the amount by which the carrying amount of the asset exceeds the undiscounted estimate of future cash flows from the asset. The Association considers that no circumstances exist that would require such an evaluation.



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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**1. Significant Accounting Policies (continued)**

**Interfund Balances**

The Association's policies are to not charge interest between funds on the interfund balances.

**Revenue Recognition**

Operating revenue is recorded as revenue in the period to which it relates. Revenue earned but not received at the end of an accounting period is accrued. Where a portion of revenue relates to a future period, it is deferred and recognized in that future period.

Unrestricted and internally restricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue of the appropriate restricted fund when earned. Unrestricted investment income is recognized as revenue when earned.

Grants, donations, bequests and fundraising revenues are recognized when received or receivable and collection is reasonably assured. Restricted grants and donations are recognized as revenue of the appropriate fund.

Restricted contributions for which no corresponding fund is presented have been recognized in the general fund.

Sales are recognized when the title has passed to the customer and collection is reasonably assured.

Advertising revenue is recognized over the period that the advertisements are published.

Other revenues are recognized when received or receivable and collection is reasonably assured.

**Income Taxes**

The Association is not subject to federal or provincial income taxes pursuant to exemptions accorded to registered charities in the Income Tax Act.

**Contributed Materials and Services**

Contributed materials and services which are used in the normal course of the Association's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**1. Significant Accounting Policies (continued)**

**Allocation of Expenses**

The Association engages in member services, fundraising, infrastructure, awareness, strength, quality of life, diagnosis and governance activities. The costs of each activity include salaries and benefits, supplies and other expenses directly related to the activity. The Association also incurs a number of general and administrative expenses that are common to the administration of the Association and each of the functions. Allocations of administrative and general support expenses are generally applied on a consistent basis each year. Changes to the allocation of expenses are made when activities change to better reflect the true administrative expenses for each category.

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**2. Cash**

The Association's bank accounts are held at one chartered bank. The bank accounts earn interest at variable rates dependant on the monthly minimum balances. The Statement of Cash Flow includes only the unrestricted cash.

	<u>2018</u>		<u>2017</u>
Unrestricted	\$ 122,206	\$	108,907
Restricted - J.A. Campbell Research Fund	4,478		55,372
Restricted - AAFC	566		87,732
	<hr/>		
Total cash	\$ 127,250	\$	252,011

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**3. Credit Facilities**

The Association has entered into the following credit facility under the terms of an agreement with Scotiabank ("the Bank"):

One corporate VISA card, maximum limit not to exceed \$5,000, interest and repayment per Cardholder Agreement. As at December 31, 2018, there is \$2,441 (2017 - \$201) outstanding on this card included in accounts payable and accrued liabilities.

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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque**  
**Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**4. Investments**

Internally Restricted - J.A. Campbell Research Fund

Short-term investments:

	2018	2017
GIC, 1.6200%, matures March 1, 2018	\$ -	\$ 100,000
GIC, 1.0900%, matures March 1, 2019	103,266	-
GIC, 1.7300%, matures March 1, 2019	110,000	-
Accrued interest	6,434	2,975
	\$ 219,700	\$ 102,975

Long-term investments:

	2018	2017
GIC, 1.7300%, matures March 1, 2019	\$ -	\$ 110,000
GIC, 1.8000%, matures March 2, 2020	182,719	182,719
Accrued interest	6,087	6,300
	\$ 188,806	\$ 299,019

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**5. Accounts Receivable**

	2018	2017
Trade accounts receivable	\$ 30,779	\$ 26,412
Canada Helps donations	17,552	8,734
HST rebate	7,690	8,759
	\$ 56,021	\$ 43,905

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**6. Inventory**

	2018	2017
Books and booklets	\$ 906	\$ 634
Pocket dictionary	1,473	878
Other	1,110	1,789
	\$ 3,489	\$ 3,301

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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**7. Capital Assets**

	2018		2017	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 41,610	\$ 38,998	\$ 39,618	\$ 36,763
Furniture and fixtures	5,625	5,625	5,625	5,625
Computer software	62,868	62,868	62,868	62,868
Website	23,280	23,280	23,280	23,280
Equipment under capital lease	11,654	11,654	11,654	11,654
	<u>\$ 145,037</u>	<u>\$ 142,425</u>	<u>\$ 143,045</u>	<u>\$ 140,190</u>
Net book value		<u>\$ 2,612</u>		<u>\$ 2,855</u>

During the year the Association purchased capital assets in the amount of \$1,992 (2017 - \$2,720).

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**8. Accounts Payable and Accrued Liabilities**

Included in accounts payable and accrued liabilities is \$3,915 (2017 - \$3,572) in government remittances payable.

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**9. Deferred Revenue**

Deferred revenue represents amounts received in the current year for membership periods that expire in the future and amounts received for future programs. Until October 2017, memberships were offered for 3 and 5 year terms as an alternative to annual renewals. Subsequently, only annual renewals are offered.

The amount of deferred memberships that will be recognized into revenue in the next fiscal year is \$61,180. The amount of deferred memberships that will be deferred for a period greater than a year is \$18,072.

In addition, the Association received \$18,000 for the Growing Up Celiac Program. The amount will be recognized into revenue in fiscal 2019 when expenses are incurred.

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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**10. Due to Chapters**

The Association assists its local chapters across the country and represents its members' needs on a national level.

At the end of the year the balance of \$8,977 (2017 - \$24,684) owing to the local chapters consists of the portion payable to the chapters from each membership fee received during the year. This balance is unsecured, non-interest bearing and is payable according to policy. Also included in accounts payable and accrued liabilities is a portion relating to chapter membership fees of \$NIL (2017 - \$5,210).

All transactions are recorded at their carrying amount.

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**11. Commitments and Contingencies**

Office Lease:

The Association has entered into a non-cancelable, operating lease for its premises, expiring on July 31, 2024. The future minimum payments required under this lease are as follows:

Year	Amount
2019	\$ 16,224
2020	16,280
2021	16,900
2022	16,956
2023	17,576
Thereafter	<u>10,253</u>
	<u>\$ 94,189</u>

Copier Lease:

The Association has entered into a non-cancelable, operating lease for its copier, expiring on June 1, 2019. The future minimum payments required under this lease are as follows:

2019	<u>\$ 1,380</u>
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Research Grants:

As at December 31, 2018 the Association has entered into contracts for research grants with three parties. The terms of these contracts include milestones that must be achieved and a corresponding payment schedule. The total value of these research grants is \$55,000 of which \$47,000 has been paid to date and the remaining \$8,000 will only be paid out should the conditions in the contract be met.

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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Notes to the Financial Statements**

**For the year ended December 31, 2018**

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**12. Financial Instruments**

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is also exposed to credit risk arising from non-collection of its accounts receivable. There has been no history of significant impairments and management considers there to be minimal exposure to credit risk.

**Liquidity Risk**

Liquidity risk is the risk that the association encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities and commitments.

There has been no changes to the Association's financial instrument risk exposure from the prior year.

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**13. Interfund Transfers and Interfund Balances**

Interfund balances are unsecured, non-interest bearing, and have no set terms of repayment.

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**14. Comparative Amounts**

Certain comparative amounts presented in the financial statements have been reclassified to conform to the current year's presentation.

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**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Schedule of Expenses  
(Unaudited)**

<b>For the year ended December 31, 2018</b>	<b>2018</b>	<b>2017</b>
<b>Member Service</b>		
Committees and projects	\$ 9,090	\$ 20,862
Membership expenses	15,678	22,377
Newsletter	-	27
Office and general	15,101	26,993
Rent and insurance	15,786	29,953
Salaries	43,220	151,490
	<u>\$ 98,875</u>	<u>\$ 251,702</u>
<b>Fundraising</b>		
Committees and projects	\$ 500	\$ -
Fundraising	21,841	28,276
Rent	5,262	5,244
Salaries	38,593	28,841
	<u>\$ 66,196</u>	<u>62,361</u>
<b>Infrastructure</b>		
Office and general	\$ 6,371	\$ 13,801
Rent and insurance	11,772	9,696
Salaries	32,871	22,541
	<u>\$ 51,014</u>	<u>\$ 46,038</u>
<b>Awareness</b>		
Advertising	\$ 5,560	\$ 12,948
Committees/projects	74	-
Office and general	60	-
Printing	3,648	393
Rent	2,631	-
Salaries	21,071	-
Trade shows	-	2,645
Training	701	919
	<u>\$ 33,745</u>	<u>\$ 16,905</u>
<b>Professional fees</b>		
Audit	16,828	18,787
Legal	1,000	18,410
Salaries	1,861	-
	<u>\$ 19,689</u>	<u>\$ 37,197</u>



**Canadian Celiac Association/ L'Association canadienne de la  
maladie coeliaque  
Schedule of Expenses (Continued)  
(Unaudited)**

<b>For the year ended December 31, 2018</b>	<b>2018</b>	<b>2017</b>
<b>Governance</b>		
Amortization	\$ 2,235	\$ 786
Committees and projects	14,054	8,936
Office and general	3,542	2,814
Rent and insurance	15,652	19,212
Salaries	13,368	22,541
	<u>\$ 48,851</u>	<u>\$ 54,289</u>
<b>Access</b>		
Advertising	\$ 3,658	\$ -
Committees and projects	2,287	-
Office and general	15	-
Rent and insurance	2,631	-
Salaries	12,938	-
	<u>\$ 21,529</u>	<u>\$ -</u>
<b>Strength</b>		
Committees and projects	\$ 14,268	\$ -
Fundraising	9,951	-
Member expense	288	-
Office and general	2,638	-
Rent and insurance	6,510	-
Salaries	12,354	-
	<u>\$ 46,009</u>	<u>\$ -</u>
<b>Quality of life</b>		
Committees and projects	\$ 8,665	\$ -
Office and general	7,406	-
Rent and insurance	5,262	-
Salaries	30,884	-
	<u>\$ 52,217</u>	<u>\$ -</u>
<b>Diagnosis</b>		
Committees and projects	\$ 1,758	\$ -
Office and general	591	-
Rent and insurance	2,631	-
Salaries	12,278	-
	<u>\$ 17,258</u>	<u>\$ -</u>