

Financial Statements of

WORLD VISION CANADA

Years ended September 30, 2013 and 2012

WORLD VISION CANADA

Financial Statements

Years ended September 30, 2013 and 2012

Independent Auditors' Report

Financial Statements

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of World Vision Canada

We have audited the accompanying financial statements of World Vision Canada, which comprise the statements of financial position as at September 30, 2013, September 30, 2012 and October 1, 2011, the statements of revenue and expenditures, changes in net assets and cash flows for the years ended September 30, 2013 and September 30, 2012, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of World Vision Canada as at September 30, 2013, September 30, 2012 and October 1, 2011, and its results of operations and its cash flows for the years ended September 30, 2013 and September 30, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Chartered Accountants, Licensed Public Accountants

December 12, 2013
Toronto, Canada

WORLD VISION CANADA

Statements of Financial Position

September 30, 2013, September 30, 2012 and October 1, 2011

	September 30, 2013	September 30, 2012	October 1, 2011
Assets			
Current assets:			
Cash and short-term investments	\$ 27,856,678	\$ 29,839,207	\$ 44,541,967
Accounts receivable	3,504,210	2,835,182	2,864,127
Due from affiliates (note 4)	5,013,470	48,272	150,248
Prepaid expenses	3,736,075	2,204,879	2,018,644
	<u>40,110,433</u>	<u>34,927,540</u>	<u>49,574,986</u>
Investments (note 2)	5,965,829	5,117,462	4,705,652
Capital assets (note 3)	17,370,471	17,230,230	17,931,278
	<u>\$ 63,446,733</u>	<u>\$ 57,275,232</u>	<u>\$ 72,211,916</u>

Liabilities and Net Assets

Current liabilities:			
Accounts payable and accrued charges (note 7)	\$ 12,537,697	\$ 8,369,546	\$ 10,127,474
Deferred contributions (note 6)	25,633,756	22,424,716	34,685,384
	<u>38,171,453</u>	<u>30,794,262</u>	<u>44,812,858</u>
Deferred capital contributions (note 8)	2,745,877	2,862,723	2,979,569
Net assets:			
Net investment in capital assets (note 9)	14,624,594	14,367,507	14,951,709
Unrestricted	6,971,214	8,317,145	8,534,185
Endowments	933,595	933,595	933,595
	<u>22,529,403</u>	<u>23,618,247</u>	<u>24,419,489</u>
Commitments (note 14)			
	<u>\$ 63,446,733</u>	<u>\$ 57,275,232</u>	<u>\$ 72,211,916</u>

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

WORLD VISION CANADA

Statements of Revenue and Expenditures

Years ended September 30, 2013 and 2012

	2013	2012
Revenue:		
Donations:		
Child sponsorship	\$ 225,663,722	\$ 222,366,710
Non-sponsorship	44,057,500	61,049,862
Gifts-in-kind	75,176,823	60,521,874
Government and other grants:		
Cash (note 10)	21,616,643	22,873,876
Gifts-in-kind	21,874,641	30,920,569
Investment and other income (note 11)	2,134,192	1,669,680
	<u>390,523,521</u>	<u>399,402,571</u>
Expenditures:		
Programs:		
International programs	306,686,544	317,965,177
Canadian programs	2,752,684	3,364,564
Public awareness and education	6,281,443	3,512,634
	<u>315,720,671</u>	<u>324,842,375</u>
Support:		
Fundraising	55,476,393	54,827,710
Administration	20,415,301	20,533,728
	<u>75,891,694</u>	<u>75,361,438</u>
	<u>391,612,365</u>	<u>400,203,813</u>
Excess of expenditures over revenue	\$ (1,088,844)	\$ (801,242)

See accompanying notes to financial statements.

WORLD VISION CANADA

Statements of Changes in Net Assets

Years ended September 30, 2013 and 2012

2013	Net investment in capital assets (note 9)	Unrestricted	Endowments	Total
Net assets, October 1, 2012	\$ 14,367,507	\$ 8,317,145	\$ 933,595	\$ 23,618,247
Excess of revenue over expenditures (expenditures over revenue) (note 9)	(1,377,743)	288,899	—	(1,088,844)
Investment in capital assets, net (note 9)	1,634,830	(1,634,830)	—	—
Net assets, September 30, 2013	\$ 14,624,594	\$ 6,971,214	\$ 933,595	\$ 22,529,403

2012	Net investment in capital assets (note 9)	Unrestricted	Endowments	Total
Net assets, October 1, 2011	\$ 14,951,709	\$ 8,534,185	\$ 933,595	\$ 24,419,489
Excess of revenue over expenditures (expenditures over revenue) (note 9)	(1,329,223)	527,981	—	(801,242)
Investment in capital assets, net (note 9)	745,021	(745,021)	—	—
Net assets, September 30, 2012	\$ 14,367,507	\$ 8,317,145	\$ 933,595	\$ 23,618,247

See accompanying notes to financial statements.

WORLD VISION CANADA

Statements of Cash Flows

Years ended September 30, 2013 and 2012

	2013	2012
Cash provided by (used in):		
Operating activities:		
Excess of expenditures over revenue	\$ (1,088,844)	\$ (801,242)
Items not involving cash:		
Amortization of capital assets	1,526,444	1,446,538
Amortization of deferred capital contributions	(116,846)	(116,846)
Gain on disposal of capital assets	(31,855)	(469)
Unrealized gains on investments	(548,477)	(317,994)
Realized losses (gains) on sale of investments	(145,506)	57,556
Change in non-cash operating working capital:		
Accounts receivable	(669,028)	28,945
Prepaid expenses	(1,531,196)	(186,235)
Accounts payable and accrued charges	4,168,151	(1,757,928)
Due from affiliates	(4,965,198)	101,976
Deferred contributions	3,209,040	(12,260,668)
	(193,315)	(13,806,367)
Investing activities:		
Change in investments, net	(154,384)	(151,372)
Net proceeds on sale of capital assets	31,855	469
Purchase of capital assets	(1,666,685)	(745,490)
	(1,789,214)	(896,393)
Decrease in cash and short-term investments	(1,982,529)	(14,702,760)
Cash and short-term investments, beginning of year	29,839,207	44,541,967
Cash and short-term investments, end of year	\$ 27,856,678	\$ 29,839,207

See accompanying notes to financial statements.

WORLD VISION CANADA

Notes to Financial Statements

Years ended September 30, 2013 and 2012

Operations of the Organization:

World Vision Canada (the "Organization") is a Christian relief, development and advocacy organization dedicated to working with children, families and communities to overcome poverty and injustice.

Inspired by the Christian values, the Organization is dedicated to working with the world's most vulnerable people and it serves all people, regardless of religion, race, ethnicity or gender.

World Vision ("WV") is an international affiliation with offices in more than 100 countries ("WV entities"). Through this partnership and its ability to connect with local communities, the Organization helps empower communities to become sustainable.

World Vision International ("WVI") assists the Organization by facilitating the coordination, implementation and monitoring of overseas programs to ensure that funds and goods provided by WV donors are used to directly benefit people in need and especially address the needs of the child.

The Organization is incorporated under the laws of Canada as a corporation without share capital and is a not-for-profit charitable organization (registration number 1193 04855 RR0001) and, accordingly, is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met.

On October 1, 2012, the Organization adopted Canadian Accounting Standards for Not-For-Profit Organizations ("not-for-profit-standards") in Part III of The Canadian Institute of Chartered Accountants' ("CICA") Handbook. These are the first financial statements prepared in accordance with not-for-profit-standards.

In accordance with the transitional provisions in not-for-profit-standards, the Organization has adopted the changes retrospectively, subject to certain exemptions allowed under these standards. The transition date is October 1, 2011 and all comparative information provided has been presented by applying not-for-profit-standards.

There are no transitional adjustments as a result of adopting Part III of the CICA Handbook.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

1. Significant accounting policies:

The following is a summary of significant accounting policies followed in the preparation of the financial statements:

(a) Recognition of revenue:

The Organization follows the deferral method of accounting for contributions. Revenue containing conditions as to its use (restricted contributions) is deferred until the conditions are fulfilled. Revenue not containing conditions as to its use is recognized when received. The disbursement of government grant revenue is subject to audit by the grantor.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate of the related capital assets.

Gifts-in-kind ("GIK") are valued at 100% of their estimated fair values. The recognition of GIK revenue is limited to donations where the Organization takes possession or constructive title of the GIK and either the Organization was the original recipient of the gift or was involved in partnership with the end-user agency, or the gift was used in WV programs. GIK are recorded as revenue at such time as the goods are deployed for charitable purposes to the end-user agencies.

The Organization is named as a beneficiary in certain wills. In some cases, the bequests involve trust arrangements administered by third parties that are not controlled by the Organization. Revenue on these arrangements, whether interest or capital, is recognized on receipt.

Endowments are recognized as direct increases in net assets and required to be maintained on a permanent basis and only the income derived therefrom is available to support the Organization's activities.

Investment income, which is recorded on the accrual basis, includes interest income, dividends, realized gains (losses) on sale of investments and change in unrealized gains on investments.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

1. Significant accounting policies (continued):

(b) Volunteer services:

The efforts of volunteer workers are not reflected in the accompanying financial statements, inasmuch as no objective basis is available to measure the value of such services; however, a substantial number of volunteers have donated significant amounts of their time to the Organization.

(c) International operations:

The Organization treats all funds remitted to WV and WV entities as program expenditures.

(d) Allocation of expenditures:

Expenditures are recorded and reported by program and support services. Certain officers and employees perform a combination of program, fundraising and administrative activities; as a result, salaries are allocated based on time dedicated to the activity. Other operating and general costs, including professional and consulting fees, advertising and promotion, travel and occupancy costs, have been allocated based on the level of benefit received by each program and support service. Such allocations are reviewed annually, updated and applied on a prospective basis.

(e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has elected to carry any such financial instruments at fair value.

Transaction costs related to the purchase of investments are included in the fair value on the statements of financial position and transaction costs related to the sale of investments are expensed in the years incurred. Changes in fair value are treated as an unrealized gain or loss in the statements of revenue and expenditures.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

1. Significant accounting policies (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(f) Capital assets:

Capital assets are carried at cost and are amortized over their estimated useful lives on a straight-line basis at the following annual rates:

Building	2.5%
Information systems	20.0% - 33.3%
Furniture and fixtures	10.0% - 20.0%

(g) Translation of foreign currencies:

Assets and liabilities denominated in foreign currencies have been translated into Canadian dollars at exchange rates prevailing at the year-end dates. Revenue and expenditures have been translated using exchange rates prevailing on the transaction dates. Gains and losses arising from these translation policies are included in the statements of revenue and expenditures in investment and other income.

(h) Use of estimates:

The preparation of financial statements 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 dates of the financial statements and the reported amounts of revenue and expenditures during the years. Actual results could differ from those estimates.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

2. Investments:

	September 30, 2013		September 30, 2012		October 1, 2011	
	Cost	Fair value	Cost	Fair value	Cost	Fair value
Canadian equities	\$ 717,586	\$ 929,667	\$ 712,063	\$ 830,218	\$ 596,526	\$ 621,821
Foreign equities	2,072,197	2,303,377	2,131,879	1,856,482	2,170,269	1,622,114
Bonds	2,390,555	2,453,424	1,846,563	1,963,378	1,831,525	1,993,664
Short-term investments	279,301	279,361	469,245	467,384	467,614	468,053
	<u>\$ 5,459,639</u>	<u>\$ 5,965,829</u>	<u>\$ 5,159,750</u>	<u>\$ 5,117,462</u>	<u>\$ 5,065,934</u>	<u>\$ 4,705,652</u>

The bonds bear a yield to maturity ranging from 1.70% to 10.95% maturing between June 2014 and November 2023.

(a) Investment risk management:

Risk management relates to the understanding and active management of risks associated with all areas of the business and the associated operating environment. Investments are primarily exposed to interest rate, market and foreign currency risks. The Organization has formal policies and procedures that establish target asset mix. The Organization's policies also require diversification of investments within categories and set limits on exposure to individual investments.

(b) Interest rate risk:

Interest rate risk arises from the possibility that changes in interest rates will affect the value of short-term investments held by the Organization. The Organization manages this risk by holding primarily term deposits and by staggering the terms of the investments held.

(c) Market risk:

Market risk arises as a result of trading in equity securities, bonds and short-term investments. Fluctuations in the market expose the Organization to a risk of loss. The Organization mitigates this risk through controls to monitor and limit concentration levels.

(d) Foreign currency risk:

Foreign currency risk arises from gains and losses due to fluctuations in foreign currency exchange rates on the Organization's foreign equity securities.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

3. Capital assets:

September 30, 2013	Cost	Accumulated amortization	Net book value
Land	\$ 3,830,577	\$ –	\$ 3,830,577
Building	14,974,202	4,387,667	10,586,535
Information systems	5,657,631	3,903,717	1,753,914
Furniture and fixtures	5,969,269	4,769,824	1,199,445
	\$ 30,431,679	\$ 13,061,208	\$ 17,370,471

September 30, 2012	Cost	Accumulated amortization	Net book value
Land	\$ 3,830,577	\$ –	\$ 3,830,577
Building	14,873,071	3,951,934	10,921,137
Information systems	5,911,490	4,498,364	1,413,126
Furniture and fixtures	5,594,315	4,528,925	1,065,390
	\$ 30,209,453	\$ 12,979,223	\$ 17,230,230

October 1, 2011	Cost	Accumulated amortization	Net book value
Land	\$ 3,830,577	\$ –	\$ 3,830,577
Building	14,863,800	3,521,722	11,342,078
Information systems	5,442,077	3,891,132	1,550,945
Furniture and fixtures	5,481,368	4,273,690	1,207,678
	\$ 29,617,822	\$ 11,686,544	\$ 17,931,278

4. Related party transactions and balances:

Throughout the year, the Organization remits funds to WV at predetermined amounts agreed to by both related parties. During the year, the Organization provided funding to WV entities of \$187,449,542 (2012 - \$207,604,598) in cash and donated goods in the amount of \$96,942,149 (2012 - \$91,373,342). As at September 30, 2013, \$5,013,470 (September 30, 2012 - \$48,272; October 1, 2011 - \$150,248) was due from WVI. These amounts are non-interest bearing.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

5. Credit facility:

The Organization has a credit facility that provides an operating loan to a maximum of \$5,000,000. The operating loan, when drawn, bears interest at bank prime and is due on demand. The Organization has \$25,000 outstanding balance against the operating loan as of September 30, 2013 (September 30, 2012 - \$25,000; October 1, 2011 - \$25,000). The Organization's credit facility is collaterally secured by a general security agreement, a first mortgage on land and building in the amount of \$14,000,000 and an assignment of fire insurance.

6. Deferred contributions:

Deferred contributions include child sponsorship, non-sponsorship funds, government grants and special events and other funds received, which remain unspent to September 30, 2013 and 2012 as set out in the following table:

	October 1, 2012	Received	Recognized as revenue	September 30, 2013
Child sponsorship	\$ 13,739,011	\$ 224,189,507	\$ 225,663,722	\$ 12,264,796
Non-sponsorship:				
Donations	5,711,722	44,796,134	43,940,654	6,567,202
Amortization of deferred capital contributions (note 8)	—	116,846	116,846	—
	5,711,722	44,912,980	44,057,500	6,567,202
Government and other grants	2,897,183	25,303,287	21,616,643	6,583,827
Special events and other	76,800	556,367	415,236	217,931
	\$ 22,424,716	\$ 294,962,141	\$ 291,753,101	\$ 25,633,756

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

6. Deferred contributions (continued):

	October 1, 2011	Received	Recognized as revenue	September 30, 2012
Child sponsorship	\$ 15,597,590	\$ 220,508,131	\$ 222,366,710	\$ 13,739,011
Non-sponsorship:				
Donations	12,483,920	54,160,818	60,933,016	5,711,722
Amortization of deferred capital contributions (note 8)	–	116,846	116,846	–
	12,483,920	54,277,664	61,049,862	5,711,722
Government and other grants	6,542,534	19,228,525	22,873,876	2,897,183
Special events and other	61,340	504,577	489,117	76,800
	<u>\$ 34,685,384</u>	<u>\$ 294,518,897</u>	<u>\$ 306,779,565</u>	<u>\$ 22,424,716</u>

Deferred contributions recognized as revenue are included in child sponsorship, non-sponsorship and government and other grants on the statements of revenue and expenditures.

Deferred contributions of \$25,633,756 (September 30, 2012 - \$22,424,716; October 1, 2011 - \$34,685,384) include restricted cash of \$25,483,890 (September 30, 2012 - \$22,191,311; October 1, 2011 - \$34,685,384), which is grouped with cash and short-term investments on the statements of financial position and a receivable from DFATD of \$149,866 (September 30, 2012 - \$233,405; October 1, 2011 - nil), which is grouped with accounts receivable on the statements of financial position.

7. Accounts payable and accrued charges:

Included in accounts payable and accrued charges are government remittances payable of \$71,729 (September 30, 2012 - \$91,666; October 1, 2011 - \$51,367), which includes amounts payable for HST and payroll-related taxes.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

8. Deferred capital contributions:

	2013	2012
Balance, beginning of year	\$ 2,862,723	\$ 2,979,569
Less amounts amortized to revenue	116,846	116,846
Balance, end of year	\$ 2,745,877	\$ 2,862,723

Deferred capital contributions represent the unamortized amount of donations received for the purchase of capital assets. Amortization of deferred capital contributions is recorded in non-sponsorship donations on the statements of revenue and expenditures.

9. Net investment in capital assets:

(a) Net investment in capital assets is calculated as follows:

	September 30, 2013	September 30, 2012	October 1, 2011
Capital assets	\$ 17,370,471	\$ 17,230,230	\$ 17,931,278
Amounts financed by deferred capital contributions	(2,745,877)	(2,862,723)	(2,979,569)
	\$ 14,624,594	\$ 14,367,507	\$ 14,951,709

(b) The change in net assets invested in capital assets is calculated as follows:

	2013	2012
Excess of expenditures over revenue:		
Amortization of deferred capital contributions related to capital assets	\$ 116,846	\$ 116,846
Amortization of capital assets	(1,526,444)	(1,446,538)
Gain on disposal of capital assets	31,855	469
	\$ (1,377,743)	\$ (1,329,223)
Investment in capital assets, net:		
Purchase of capital assets	\$ 1,666,685	\$ 745,490
Net proceeds on sale of capital assets	(31,855)	(469)
	\$ 1,634,830	\$ 745,021

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

10. Government and other grants - cash:

	2013	2012
Department of Foreign Affairs, Trade and Development	\$ 12,441,268	\$ 15,492,801
Manitoba Council for International Cooperation	120,000	120,000
World Food Programme	6,417,696	4,941,839
World Health Organization	690,730	711,302
Other non-governmental organizations	1,946,949	1,607,934
	<u>\$ 21,616,643</u>	<u>\$ 22,873,876</u>

11. Investment and other income:

	2013	2012
Interest income	\$ 738,420	\$ 805,046
Dividend income	23,327	12,169
Realized gains (losses) on sale of investments	145,506	(57,556)
Unrealized gains on investments	548,477	317,994
Other	678,462	592,027
	<u>\$ 2,134,192</u>	<u>\$ 1,669,680</u>

12. Pension plan:

The Organization operates a defined contribution pension plan. The assets of the plan are held separately from those of the Organization in an independently administered fund. The pension expense is equal to the contributions paid by the Organization.

The contribution paid and expensed by the Organization for the year amounted to \$1,762,897 (2012 - \$1,679,285).

13. Fair values of financial instruments:

The fair values of cash and short-term investments, accounts receivable, accounts payable and accrued charges and due from affiliates approximate their carrying values due to the short-term maturities of these financial instruments. The fair value of investments is as disclosed in note 2.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

14. Commitments:

The Organization has certain agreements to lease premises, automobiles, office and information systems equipment. Future minimum payments, by year and in aggregate, under non-cancellable leases with initial or remaining terms of one year or more, consisted of the following at September 30, 2013:

2014	\$	371,000
2015		352,000
2016		352,000
2017		320,000
2018		194,000
Thereafter		302,000
		<hr/>
	\$	1,891,000

15. Management of capital:

The Organization defines its capital as the amounts included in its net assets. The Organization's objective when managing its capital is to safeguard the Organization's ability to continue as a going concern so that it can continue to provide the appropriate level of benefits and services to the public. A portion of the Organization's capital is restricted for endowment purposes.

16. Fundraising solicitations:

Fundraising businesses were contracted to solicit child sponsorships on behalf of the Organization. Remuneration is based on an hourly rate and, during the year, \$13,887,185 (2012 - \$11,547,085) was paid as remuneration to third party fundraising businesses.

WORLD VISION CANADA

Notes to Financial Statements (continued)

Years ended September 30, 2013 and 2012

17. Allocation of expenditures:

A portion of fundraising and administrative activities, including executive office, information technology and finance and facilities, directly support programs and have been allocated as follows:

	2013	2012
Programs:		
International programs	\$ 2,652,208	\$ 2,009,180
Public awareness and education	2,620,557	1,871,158
	\$ 5,272,765	\$ 3,880,338
Support:		
Fundraising	\$ (2,975,825)	\$ (2,463,038)
Administration	(2,296,940)	(1,417,300)
	\$ (5,272,765)	\$ (3,880,338)

A portion of program activities, including international programs and public awareness and education, are related to fundraising and administration and have been allocated as follows:

	2013	2012
Support:		
Fundraising	\$ 989,508	\$ 689,436
Administration	654,064	1,206,253
	\$ 1,643,572	\$ 1,895,689
Programs:		
International programs	\$ (461,482)	\$ (839,517)
Public awareness and education	(1,182,090)	(1,056,172)
	\$ (1,643,572)	\$ (1,895,689)

