

Canadian Lung Association



Financial Statements

For the year ended March 31, 2017



Canadian Lung Association
Financial Statements
For the year ended March 31, 2017

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Independent Auditor's Report

To the Members of Canadian Lung Association

We have audited the accompanying financial statements of the Canadian Lung Association (the "Association") which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in fund balances and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian 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 of 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 the auditor's 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, the auditor considers internal controls 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 is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the association's Breathing as One Campaign derives revenue from fundraising and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the association and we were not able to determine whether any adjustments might be necessary to fundraising and donations revenue, excess of revenue over expenses, assets and fund balances.

Independent Auditor's Report (continued)

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion Paragraph, the financial statements present fairly, in all material respects, the balance sheet of Canadian Lung Association as at March 31, 2017, and its results of operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Collins Barrow Ottawa LLP

Chartered Professional Accountants, Licensed Public Accountants
September 9, 2017
Ottawa, Ontario

Canadian Lung Association Statement of Financial Position

March 31 **2017** **2016**

	General Fund	Research Fund	Breathing As One Campaign	Total	Total
Assets					
Current					
Cash and short-term investments (Note 2)	\$ 391,991	\$ 64,767	\$ 96,020	\$ 552,778	\$ 604,774
Interfund transfers	1,024,543	1,146,935	(2,171,478)	-	-
Accounts receivable (Note 4)	136,610	70,861	-	207,471	180,130
Due from Canadian Thoracic Society (Note 1)	-	-	-	-	361,920
Government remittances receivable	23,944	1,075	64,486	89,505	64,262
Prepaid expenses	22,495	-	-	22,495	21,904
	1,599,583	1,283,638	(2,010,972)	872,249	1,232,990
Investments (Note 3)	483,440	667,608	-	1,151,048	1,560,427
Long-term receivables (Note 1)	32,250	-	-	32,250	43,000
Tangible capital assets (Note 5)	10,794	-	-	10,794	7,052
	\$ 2,126,067	\$ 1,951,246	\$ (2,010,972)	\$ 2,066,341	\$ 2,843,469

Liabilities and Fund Balances

Current					
Accounts payable and accrued liabilities	\$ 233,042	\$ 15,627	\$ 57,722	\$ 306,391	\$ 240,712
Due to Canadian Thoracic Society (Note 1)	-	-	-	-	152,820
Deferred revenue (Note 6)	56,553	351,247	532,611	940,411	733,313
	289,595	366,874	590,333	1,246,802	1,126,845
Fund Balances					
Unrestricted	1,803,109	1,584,372	(2,601,305)	786,176	1,683,261
Internally restricted - Respiratory conference	33,363	-	-	33,363	33,363
	1,836,472	1,584,372	(2,601,305)	819,539	1,716,624
	\$ 2,126,067	\$ 1,951,246	\$ (2,010,972)	\$ 2,066,341	\$ 2,843,469

On behalf of the Board:

_____ Director _____ Director

Canadian Lung Association Statement of Operations

For the year ended March 31

2017

2016

	General Fund	Research Fund	Breathing As One Campaign	Total	Total
Revenue					
Provincial assessments	\$ 785,734	\$ 383,972	\$ -	\$ 1,169,706	\$ 1,404,270
Program and project contracts	59,522	54,578	-	114,100	190,584
Sponsorship	27,879	-	-	27,879	479,602
Donations bequests and memorials (Note 7)	96,558	2,430	-	98,988	420,382
Membership	-	-	-	-	117,807
Endorsements	20,000	-	-	20,000	20,000
Sale of materials	-	-	-	-	1,950
Campaign donations	-	-	263,160	263,160	36,866
Interest and investment income	49,555	65,773	-	115,328	135,713
Miscellaneous and other income	1,169	-	-	1,169	319,392
Conference registration	-	-	-	-	178,056
	1,040,417	506,753	263,160	1,810,330	3,304,622
Expenses (Schedules)					
Admin allocation	(65,613)	65,613	-	-	-
Advertising and promotion	49,376	-	3,837	53,213	98,557
Consultants	40,217	15,567	267,844	323,628	171,793
Meetings and Travel	118,905	36,948	42,111	197,964	553,369
Other operating expenses	164,604	13,954	25,868	204,426	286,449
Office rentals and leases	91,176	376	-	91,552	173,887
Professional fees	124,423	1,886	-	126,309	118,480
Research grants and awards	-	353,957	14,930	368,887	524,554
Salary	662,074	155,157	514,595	1,331,826	1,660,692
	1,185,162	643,458	869,185	2,697,805	3,587,781
Deficiency of revenue over expenses before unrealized items	(144,745)	(136,705)	(606,025)	(887,475)	(283,159)
Unrealized loss on investments	(4,036)	(5,574)	-	(9,610)	(100,533)
Deficiency of revenue over expenses for the year	\$ (148,781)	\$ (142,279)	\$ (606,025)	\$ (897,085)	\$ (383,692)

Canadian Lung Association Statement of Changes in Fund Balances

For the year ended March 31

2017 2016

	<u>General Fund</u>		<u>Research Fund</u>	<u>Breathing As One Campaign</u>	Total	Total
	Unrestricted	Internally Restricted Respiratory Conference	Unrestricted	Unrestricted		
Balance, beginning of year	\$ 1,951,890	\$ 33,363	\$ 1,726,651	\$(1,995,280)	\$ 1,716,624	\$ 2,170,648
Deficiency of revenue over expenses	(148,781)	-	(142,279)	(606,025)	(897,085)	(383,692)
CTS transfer (Note 1)	-	-	-	-	-	(70,332)
Balance, end of year	\$ 1,803,109	\$ 33,363	\$ 1,584,372	\$(2,601,305)	\$ 819,539	\$ 1,716,624

Canadian Lung Association Statement of Cash Flows

For the year ended March 31	2017	2016
Cash flows from operating activities		
Deficiency of revenue over expenses for the year	\$ (897,085)	\$ (383,692)
Adjustments for		
Amortization of tangible capital assets	5,649	3,333
Gain on sale of investments	(71,219)	(78,737)
Unrealized loss (gain) on investments	9,610	100,533
	(953,045)	(358,563)
Changes in non-cash working capital items		
Accounts receivable	(27,341)	(29,250)
Government remittances receivable	(25,243)	5,607
Due from Canadian Thoracic Society	361,920	(361,920)
Prepaid expenses	(591)	187,310
Accounts payable and accrued liabilities	65,679	28,941
Due to Canadian Thoracic Society	(152,820)	152,820
Deferred revenue	207,098	(95,492)
	(524,343)	(470,547)
Cash flows from investing activities		
Purchase of investments	(296,866)	(288,539)
Sale of investments	694,604	1,003,883
Long-term receivables	10,750	14,136
Purchase of tangible capital assets	(9,389)	(6,886)
Disposal of tangible capital assets	-	891
Transfer of Internally Restricted CTS fund	-	(70,332)
	399,099	653,153
Increase (decrease) in cash during the year	(125,244)	182,606
Cash and short-term investments, beginning of year	876,738	694,132
Cash and short-term investments, end of year	\$ 751,494	\$ 876,738
Represented by:		
Cash and short-term investments (Note 2)	\$ 552,778	\$ 604,774
Cash component of investments (Note 3)	198,716	271,964
	\$ 751,494	\$ 876,738

Canadian Lung Association

Summary of Significant Accounting Policies

March 31, 2017

Nature and Purpose of Organization

The association is a registered charity incorporated in Canada as a not-for-profit organization and was continued under the Canada Not-for-profit Corporations Act on December 12, 2013. The association's mission is to improve respiratory health. The association is exempt from income taxes.

Basis of Presentation

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations which are part of Canadian generally accepted accounting principles. The association has established funds in accordance with the principles of fund accounting:

General Fund

The General fund accounts for the ongoing operating activities of the association.

Research Fund

Revenues and expenses related to research activities are reported in the Research Fund. A significant portion of the expenses relate to grants and fellowships.

Breathing as One Campaign Fund

Operations for *Breathing As One*, The Lung Association's national fundraising campaign for research, began in 2013-14. The campaign was implemented across the country by the provincial Lung Associations. Core operating costs for the campaign are borne at a national level by the association and reported in the Breathing as One Campaign Fund. Revenues earned through the campaign are reported at a national level in the Breathing as One Campaign Fund.

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 periods. Actual results could differ from management's best estimates as additional information becomes available in the future.

Significant estimates include assumptions used in estimating the measurement and collectibility of accounts receivable, in estimating the initial fair value of financial instruments, in establishing the useful lives and related amortization of tangible capital assets, and in estimating provisions for accrued liabilities.

Canadian Lung Association Summary of Significant Accounting Policies

March 31, 2017

Foreign Currency Translation

At the transaction date, each asset, liability, revenue and expense in a foreign currency is translated into Canadian dollars by the use of the exchange rate in effect at that date. At the year-end date, monetary assets and liabilities are translated into Canadian dollars by using the exchange rate in effect at that date. The resulting foreign exchange gains and losses are included as a credit or charge to operations in the current period.

Financial Instruments

Financial instruments are financial assets or liabilities of the association where, in general, the association has the right to receive cash or another financial asset from another party or the association has the obligation to pay another party cash or other financial assets.

Measurement of financial instruments

The association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in operations.

Financial assets and liabilities measured at amortized cost include cash and short-term investments, accounts receivable, long-term receivables, and accounts payable and accrued liabilities. Bonds, and equity holdings are carried at fair value based on quoted market prices.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in operations.

Transaction costs

The association recognizes its transaction costs in operations in the period incurred. However, the financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Financial Risk Management

The association manages its investment portfolio to earn investment income and invests only in low risk investments. The association is not involved in any hedging relationships through its operations and does not hold or use any derivative financial instruments for trading purposes.

Canadian Lung Association Summary of Significant Accounting Policies

March 31, 2017

Revenue Recognition	<p>The association follows the deferral method of accounting for contributions. 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.</p> <p>The association receives conditional contributions from certain organizations for projects. Terms of the projects and contribution agreements specify that the unexpended amounts remaining at completion of the projects must be returned. Amounts contributed and received are deferred until they are expended in accordance with the terms of the contribution agreements. Project contributions are recognized as revenue as the related expenses are incurred, and unexpended amounts at year end are reflected in current liabilities as deferred revenue.</p>
Investments	<p>Investments are recorded at market value, determined directly by reference to published price quotations in an active market. Interest on investments is accrued as earned. Dividends are recorded when received. Gains and losses on the sale of investments are recognized in the year of disposal. Fair value changes of investments are recorded as unrealized gains or losses and recognized in the statement of operations.</p>
Tangible Capital Assets	<p>Tangible capital assets are stated at cost. Amortization is provided using the straight-line method over three years.</p>
Allocation of Expenses	<p>The association provides several programs as part of their initiative to improve respiratory health. The costs of each program include amounts directly related to providing the program. The association also incurs general support expenses that are common to the administration of the association and each of its programs.</p> <p>The association allocates an allowance for general support expenses to individual projects proportionately based on the proportion of staff working on each project.</p>

Canadian Lung Association

Notes to Financial Statements

March 31, 2017

1. Transfer of CTS, CRC and CRHP

During the year ended March 31, 2016, the association elected to transfer the assets, liabilities, fund balance and operations of the Canadian Thoracic Society (CTS), Canadian Respiratory Conference (CRC) and Canadian Respiratory Health Professionals (CRHP) divisions to the newly formed Canadian Thoracic Society Corporation.

An Asset Transfer Agreement between CLA and CTS dated June 30, 2016 was developed and signed and then subsequently approved by CRA.

- The assets, liabilities and operations of CTS were transferred to the Canadian Thoracic Society with an effective date of September 1, 2015.
- The assets, liabilities and operations of CRC were transferred to the Canadian Thoracic Society with an effective date of December 1, 2015.
- The assets, liabilities and operations of CRHP were transferred to the Canadian Thoracic Society with an effective date of April 1, 2016.

As at March 31, 2016, \$361,920 was receivable from CTS pertaining to costs incurred by the association on behalf of the divisions, reimbursement of deposits and the assessed value of the CRC. As at March 31, 2017, \$32,250 was receivable from CTS for future services to be provided at CRC over the next four years (2016 - \$43,000).

As at March 31, 2016, \$152,820 was payable to CTS for the transfer of the Internally Restricted CTS fund and memberships received by the association on behalf of CTS. These amounts were subsequently paid.

2. Cash and Short-Term Investments

The association's bank accounts are held at one chartered bank and earn interest between 0% and prime less 2.75%.

3. Investments

The carrying values of the investments are as follows:

	2017			2016
	General Fund	Research Fund	Total	Total
Cash and short-term	\$ 83,459	\$ 115,257	\$ 198,716	\$ 271,964
Common equities	128,976	178,108	307,084	364,248
Fixed income	271,005	374,243	645,248	924,215
	\$ 483,440	\$ 667,608	\$ 1,151,048	\$ 1,560,427

Canadian Lung Association Notes to Financial Statements

March 31, 2017

3. Investments (continued)

The investments in fixed income securities are with the Government of Canada and its Provinces and senior Canadian financial institutions and companies. Interest rates on the bonds range from 1.90% to 4.85% per annum and mature between August 2018 and May 2026.

Investments in common equities include amounts denominated in U.S. dollars of \$56,426 (2016 - \$155,504).

Interest earned on investments was \$26,780 (2016 - \$37,596). A capital gain of \$71,219 was recognized in the current year on the sale of investments (2016 - \$78,737).

4. Accounts Receivable

Accounts receivable are net of an allowance for doubtful accounts of \$97,026 (2016 - \$80,685).

5. Tangible Capital Assets

	2017			2016		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Furniture, fixtures and office equipment	\$ 21,925	\$ 15,390	\$ 6,535	\$ 22,851	\$ 21,943	\$ 908
Computer equipment	12,973	8,714	4,259	39,469	33,325	6,144
	\$ 34,898	\$ 24,104	\$ 10,794	\$ 62,320	\$ 55,268	\$ 7,052

During the year, property and equipment was purchased for \$9,389 (2016 - \$6,884).

During the year, the association incurred amortization expense of \$5,649 (2016 - \$3,333) which was charged to the departments for which the related equipment was purchased.

During the year, property and equipment with a cost basis of \$47,379 was disposed of as the assets were no longer in use. During the year ended March 31, 2016, property and equipment with a cost basis of \$891 was disposed of as part of the CTS transfer discussed in Note 1.

Canadian Lung Association Notes to Financial Statements

March 31, 2017

6. Deferred Revenue

	Balance at Beginning of Year	Contributions	Expenses Incurred and Revenue Recognized	Balance at End of Year
General Fund				
Corporate Funds Development	\$ 19,099	\$ -	\$ 12,992	\$ 6,107
Consumer Health Information	3,325	25,000	378	27,947
Government relations	-	25,000	2,501	22,499
Unearned memberships	11,210	-	11,210	-
	<u>33,634</u>	<u>50,000</u>	<u>27,081</u>	<u>56,553</u>
Research Fund				
Research Grants	235,183	194,119	78,055	351,247
Breathing as One Campaign				
Future Research Competition	239,496	129,099	-	368,595
Asthma Control in Canada Report	175,000	-	166,054	8,946
Patient Engagement	50,000	-	-	50,000
Grants	-	120,000	14,930	105,070
	<u>464,496</u>	<u>249,099</u>	<u>180,984</u>	<u>532,611</u>
	<u>\$ 733,313</u>	<u>\$ 493,218</u>	<u>\$ 286,120</u>	<u>\$ 940,411</u>

7. Donations, Bequests and Memorials

Category	Received during the year	Less: Grants to Provincial Associations		Net Retained by CLA	2016
		Paid in 2016-17	Payable Q1 2017-18		
Donations	\$ 290,103	\$ (209,820)	\$ (38,822)	\$ 41,461	\$ 29,840
Bequests	147,078	(87,831)	(13,232)	46,015	377,733
Memorials	59,456	(31,459)	(16,485)	11,512	12,809
	<u>\$ 496,637</u>	<u>\$ (329,110)</u>	<u>\$ (68,539)</u>	<u>\$ 98,988</u>	<u>\$ 420,382</u>

Canadian Lung Association Notes to Financial Statements

March 31, 2017

8. Commitments

The association is committed to monthly premises lease payments of \$6,662 ending October 31, 2017 and an equipment lease of \$897 per quarter ending June 30, 2020. Minimum payments over the next four years to meet the above commitments is as follows:

2018	\$	50,220
2019		3,588
2020		3,588
2021		897
	\$	58,293

9. Contribution Agreements

Contributions received from government agencies may be subject to audit under the terms and conditions of the contribution agreement. Should an audit reveal that any of the expenses of the project are not in accordance with funding guidelines or should any unspent funds remain at the end of the project, the funder may require the association to reimburse a portion of the funds advanced. No claim for reimbursement has been made to date and management is of the opinion that the amount of any possible claim cannot be anticipated at this time. No provision for reimbursement of funds has been made in the financial statements. In the event any sum has to be reimbursed, it will be treated as a current period expense.

10. Studentships, Fellowships, Research Grants and Honorariums:

Included in the departmental expenses of the research fund are the following studentships, fellowships, grants and honorariums:

	2017	2016
Studentships:		
M. Dorrington, McMaster University	\$ -	\$ 21,000
P. Dominelli, University of British Columbia	10,500	-
A. Foster, University of Guelph	6,000	-
J. Gelinis, University of British Columbia	5,000	-
S. Satyanarayana, McGill University	-	31,500
M. Sze, University of British Columbia	-	10,500
C.J. Walsh, St. Michael's Hospital	10,500	21,000

Canadian Lung Association Notes to Financial Statements

March 31, 2017

10. Studentships, Fellowships, Research Grants and Honorariums (continued)

Fellowships:

O. Ben-Ari, University of British Columbia	5,000	-
L. Desveaux, University of Toronto	-	5,000
K. Horvery, University of Saskatchewan	-	5,000
L. Mostaco-Guidolin, University of British Columbia	22,500	45,000
J. Reid, McMaster University	-	10,000
M. Shafa, Ottawa Hospital Research Institute	22,500	45,000
D. Vasilescu, University of British Columbia	-	22,500
L. Wickerson, University of Toronto	5,000	15,000

Grants:

D. Brooks, West Park Healthcare Centre	-	12,256
R. Débigaré, University of Laval	-	11,754
N. Eves, University of British Columbia	10,000	10,000
T. Janaudis-Ferreira, West Park Healthcare Centre	9,993	12,490
J. King, University of Ottawa	9,964	9,964
M. Kho, McMaster University	10,000	-
D. Saey, University of Laval	-	19,590
S. Small, Memorial University of Newfoundland	10,000	-
Canadian Respiratory Research Network	217,000	217,000

\$ 353,957	\$ 524,554
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Included in the departmental expenses of the Breathing as One Campaign fund is the following grant:

	<u>2017</u>	<u>2016</u>
Grants:		
Dr. M. Morissette, University of Laval	\$ 14,930	-

11. Risks and Concentration

The association is exposed to various risks through its financial instruments. The following analysis provides a measure of the association's risk exposure and concentrations as at March 31, 2017.

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's main credit risks relate to its accounts receivable and long-term receivables. The association mitigates its exposure to credit loss by placing its cash with major financial institutions. The association also routinely assesses the financial strength of its contributors and establishes an allowance for doubtful accounts based on credit risk applicable to particular contributors, historical and other information.

Canadian Lung Association Notes to Financial Statements

March 31, 2017

11. Risks and Concentration (continued)

Liquidity risk

Liquidity risk relates to the risk that the association will encounter difficulty in meeting its obligations associated with financial liabilities. The association is exposed to this risk mainly in respect of its bank indebtedness, accounts payable and accrual liabilities and deferred revenue. Management closely monitors cash flow requirements to ensure that it has sufficient cash on demand to meet operational and financial obligations.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The association is exposed to currency risk, interest rate risk and other price risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The association is exposed to currency exchange risk by virtue of the fact that it transacts in currencies other than the Canadian dollar. This exposure is limited to the extent that these currencies fluctuate between the dates that transactions are made and settlement occurs.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The association's fixed income investments are exposed to interest rate risk. The association's investment managers take steps in the active management of the bond portfolio to mitigate this risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The association is exposed to other price risk with respect to equities held.

Changes in risk

There have been no significant changes in the association's risk exposures from the 2016 fiscal year.

Canadian Lung Association Notes to Financial Statements

March 31, 2017

12. Comparative Amounts

The presentation of certain accounts of the previous year has been changed to conform to current year presentation.

Canadian Lung Association Schedule 1 - Summary by Line of Business

For the year ended March 31, 2017

	General Admin	Health Care Professionals	Canadian Respiratory Conference	Consumer Health Information	Communi- cations and Advocacy	National Coordination	International	Research	Breathing As One Campaign	Total
Expenses										
Admin allocation	\$ (315,447)	\$ -	\$ -	\$ 20,504	\$ 92,741	\$ 136,589	\$ -	\$ 65,613	\$ -	\$ -
Advertising and promotion	-	-	-	-	49,372	4	-	-	3,837	53,213
Consultants	3,638	-	-	-	30,408	6,171	-	15,567	267,844	323,628
Meetings and travel	3,650	-	-	1,236	24,035	89,984	-	36,948	42,111	197,964
Other operating expenses	109,138	-	-	1,763	48,761	4,942	-	13,954	25,868	204,426
Office rental and leases	86,643	-	-	29	923	3,581	-	376	-	91,552
Professional fees	71,176	-	-	-	11,544	41,703	-	1,886	-	126,309
Research grants and awards	-	-	-	-	-	-	-	353,957	14,930	368,887
Salary	177,511	1,528	571	30,273	153,512	298,679	-	155,157	514,595	1,331,826
Total Expense	\$ 136,309	\$ 1,528	\$ 571	\$ 53,805	\$ 411,296	\$ 581,653	\$ -	\$ 643,458	\$ 869,185	\$2,697,805

Canadian Lung Association
Schedule 1 - Summary by Line of Business
(continued)

For the year ended March 31, 2016

	General Admin	Health Care Professionals	Canadian Respiratory Conference	Consumer Health Information	Communi- cations and Advocacy	National Coordination	International	Research	Breathing As One Campaign	Total
Expenses										
Admin allocation	\$ (404,143)	\$ 134,059	\$ 31,543	\$ 15,771	\$ 70,971	\$ 94,628	\$ -	\$ 57,171	\$ -	\$ -
Advertising and promotion	13	5,652	42,651	178	8,635	-	-	1,948	39,480	98,557
Consultants	13,234	9,041	84,711	-	3,080	-	10,195	40,980	10,552	171,793
Meetings and travel	2,123	152,860	176,918	229	11,554	82,566	39,222	44,598	43,299	553,369
Other operating expenses	106,316	(39,748)	119,409	5,442	20,260	7,122	25,575	15,985	26,088	286,449
Office rental and leases	85,206	5,220	80,342	91	166	1,799	-	876	187	173,887
Professional fees	111,052	1,185	-	-	-	5,789	-	-	454	118,480
Research grants awards	-	-	-	-	-	-	-	524,554	-	524,554
Salary	169,447	234,721	55,556	27,825	122,732	297,104	-	142,704	610,603	1,660,692
Total Expense	\$ 83,248	\$ 502,990	\$ 591,130	\$ 49,536	\$ 237,398	\$ 489,008	\$ 74,992	\$ 828,816	\$ 730,663	\$3,587,781