[redacted]

2013-12-31

EGALE CANADA HUMAN RIGHTS TRUST

1xr015

Canada Revenue Agency / Agence du revenu du Canada

Registered Charity Information Return

23 2013-12-31 888561065 RR 0001 1035542

Section A: Identification

- To help you fill out this form, refer to Guide T4033 (13), *Completing the Registered Charity Information Return*. It can be found on our Web pages at **www.cra.gc.ca/charities**, under "Charities-related forms and publications."
- The *Privacy Act* protects all personal information given on this form, which is kept in personal information bank CRA PPU 200. The Canada Revenue Agency (CRA) will make this form and all attachments available to the public on the Charities Directorate Web site, except for information or data identified as confidential. All of the information collected on this form may be shared as permitted by law (for example, with certain other government departments and agencies).

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

If you did not receive a barcode label to attach to the return, complete the following:

1. Charity name: EGALE CANADA HUMAN RIGHTS TRUST
2. Return for fiscal period ending: Year Month Day 2013-12-31
3. BN/registration number: 888561065RR0001
4. Web address (if applicable): http://egale.ca

A1 Was the charity in a subordinate position to a parent organization? . . . . . **1510** [ ] Yes [X] No

If yes, give the name and BN/registration number of the organization.

Name:	BN (if applicable)

A2 Has the charity wound-up, dissolved, or terminated operations? . . . . . **1570** [ ] Yes [X] No

A3 Is your charity designated as a public foundation or private foundation? . . . . . **1600** [ ] Yes [X] No

If yes, you must complete Schedule 1, *Foundations*. Refer to Form TF725, *Registered Charity Basic Information Sheet*, to confirm the designation. (Form TF725 is part of the return.)

Section B: Directors/trustees and like officials

B1 All charities must complete Form T4035, *Directors/Trustees and Like Officials Worksheet*. Only the **public** information section of the worksheet is available [illegible] *Corporations Act* must also complete Form RC232-WS, *Director/Officer Worksheet and Ontario Co*[illegible]

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Section C: [illegible]

C1 Was the c[illegible] . . . . . **1800** [X] Yes [ ] No

If no, explain why in the "Ongoing programs" space below at C2.

C2 In the space below, describe all **ongoing** and **new** charitable programs the charity carried on this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs:

Egale Canada Human Rights Trust provides information and public education on issues that affect lesbian, gay, bisexual, and trans-identified people and their families across Canada. Our first national climate survey on homophobia and transphobia in Canadian schools is in its second phase. We are developing Gay Straight Alliance (GSA) educational programs and Report Homophobic Violence, Period (RHVP) educational programs.

New programs:

NCR MAILROOM
16
[redacted]
SALLE DU COURRIER
RCN

Approval code: 13001

T3010 E (14)

Canada

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Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the *Income Tax Act*.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? . . . . . **2000** ☐ Yes ☒ No
If **yes**, you must complete Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities or means (other than qualified donees) for any activity/program/project outside Canada? . . . . . **2100** ☐ Yes ☒ No
If **yes**, you must complete Schedule 2, *Activities Outside Canada*.

C5 Political Activities

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? . . . . . **2400** ☐ Yes ☒ No
If **yes**, you must complete Schedule 7, *Political Activities*.

(b) Total amount spent by the charity on these political activities. . . . . **5030** $

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. **5031** $

(d) Total amount received from outside Canada that was directed to be spent on political activities. . . . . **5032** $
If you entered an amount on line 5032 you must complete Schedule 7, *Political Activities*, Table 3.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, tick all fundraising methods that it used during the fiscal period:

2500 ☐	Advertisements/print/radio/ TV commercials	**2570** ☐	Sales	**2620** ☐	Telephone/TV solicitations
2510 ☐	Auctions	**2575** ☐	Internet	**2630** ☐	Tournament/sporting events
2530 ☐	Collection plate/boxes	**2580** ☒	Mail campaigns	**2640** ☐	Cause-related marketing
2540 ☐	Door-to-door solicitation	**2590** ☒	Planned-giving programs	**2650** ☐	Other
2550 ☐	Draws/lotteries	**2600** ☒	Targeted corporate donations/sponsorships	**2660**	Specify:
2560 ☒	Fundraising dinners/galas/concerts	**2610** ☐	Targeted contacts		

C7 Did the charity pay external fundraisers? . . . . . **2700** ☒ Yes ☐ No
If **yes**, you must complete the following lines, and complete Schedule 4, *Confidential Data*, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. . . . . **5450** $ 2,225

(b) Enter the amounts paid to and/or retained by the fundraisers. . . . . **5460** $ 87

(c) Tick the method of payment to the fundraiser:

2730 ☒	Commissions	**2750** ☐	Finder's fee	**2770** ☐	Honoraria
2740 ☐	Bonuses	**2760** ☐	Set fee for services	**2780** ☐	Other
				2790	Specify:

(d) Did the fundraiser issue tax receipts on behalf of the charity? . . . . . **2800** ☒ Yes ☐ No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? . . . . . **3200** ☐ Yes ☒ No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? . . . . . **3400** ☒ Yes ☐ No
If **yes**, you must complete Schedule 3, *Compensation*.

C10 Did the charity receive any donations or gifts of any kind valued at $10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: . . . . . **3900** ☐ Yes ☒ No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

If **yes**, you must complete Schedule 4, *Confidential Data*, Table 2, for each donation of $10,000 or more.

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C11 Did the charity receive any gifts in kind (non-cash gifts) for which it issued tax receipts? **4000** [X] Yes [ ] No
If yes, you must complete Schedule 5, *Gifts in kind*.

C12 Did the charity acquire a non-qualifying security? **5800** [ ] Yes [X] No

C13 Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** [ ] Yes [X] No

C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** [ ] Yes [X] No

Section D: Financial Information

Complete Section D only if you **do not** have to complete Schedule 6, *Detailed Financial Information*.

Complete Schedule 6 if **any** of the following applies to the charity:
(a) The charity's revenue exceeds $100,000.
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than $25,000.
(c) The charity has permission to accumulate funds during this fiscal period.

Do not complete Section D if you must complete Schedule 6.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** [ ] Accrual [ ] Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings?	4050	[ ] Yes [ ] No
Total assets (including land and buildings)	4200	$
Total Liabilities	4350	$
Did the charity borrow from, loan to, or invest assets with any non-arm's length persons?	4400	[ ] Yes [ ] No

D3 Revenue:

Did the charity issue tax receipts for gifts?	4490	[ ] Yes [ ] No
If yes, enter the total eligible amount of all gifts for which the charity issued tax receipts	4500	$
Total amount of 10 year gifts received	4505	$
Total amount received from other registered charities	4510	$
Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630)	4530	$
Did the charity receive any revenue from any level of government in Canada?	4565	[ ] Yes [ ] No
If yes, total amount received	4570	$
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	$
Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government)	4575	$
Total **non** tax-receipted revenue from fundraising	4630	$
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	$
Other revenue not already included in the amounts above	4650	$
Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)	4700	$

D4 Expenditures:

Professional and consulting fees	4860	$
Travel and vehicle expenses	4810	$
All other expenditures not already included in the amounts above (excluding gifts to qualified donees)	4920	$
Total expenditures (excluding gifts to qualified donees) **(add lines 4860, 4810, and 4920)**	4950	$

Of the amount at line 4950:

(a) Total expenditures on charitable activities	5000	$
(b) Total expenditures on management and administration	5010	$
Total amount of gifts made to all qualified donees	5050	$
Total expenditures (add lines 4950 and 5050)	5100	$

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Section E: Certification

This return must be signed by a director/trustee or like official of the registered charity who has authority to sign on behalf of the charity. **It is a serious offence under the *Income Tax Act* to provide false or deceptive information.**

I certify that the information given on this form, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

[redacted]	Signature [redacted]
Position in charity: EXECUTIVE DIRECTOR	Date: [redacted] Telephone number: [redacted]

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	[redacted]	
City		
Province or territory and postal code		

F2 Name and address of individual who completed this return.

[redacted]

Schedule 1 — Foundations

1 Did the foundation acquire control of a corporation? . . . . . 100 ☐ Yes ☐ No

2 Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? . . . . . 110 ☐ Yes ☐ No

For private foundations only:

3 Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? . . . . . 120 ☐ Yes ☐ No

4 Did the foundation own more than 2% of any class of shares of a corporation? . . . . . 130 ☐ Yes ☐ No

If yes, you must complete and attach Form T2081, *Excess Corporate Holdings Worksheet*.

Schedule 2 — Activities outside Canada

For more information about carrying on activities outside of Canada, go to www.cra.gc.ca/charities, select "Policies and guidance," then "Operating a registered charity" and see Guidance CG-002, *Canadian Registered Charities Carrying Out Activities Outside Canada*.

1 Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees . . . . . 200 $

2 Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? . . . . . 210 ☐ Yes ☐ No

If yes, enter the amounts of the total reported on line 200 transferred to these individuals/organizations as required in the following table:

Name of individual/organization	Using the country codes at the end of Schedule 2, enter the code where the activities were carried out.	Amount ($) Show amounts to the nearest Canadian dollar

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3 Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.

4 Are any projects undertaken outside Canada funded by the Canadian International Development Agency (CIDA)? . . . . **220** ☐ Yes ☐ No

If yes, what was the total amount the charity spent under this arrangement? . . . . . **230** $

5 Were any of the charity's activities outside of Canada carried out by employees of the charity? . . . . . **240** ☐ Yes ☐ No

6 Were any of the charity's activities outside of Canada carried out by volunteers of the charity? . . . . . **250** ☐ Yes ☐ No

7 Is the charity exporting goods as part of its charitable activities? . . . . . **260** ☐ Yes ☐ No

If yes, list the items being exported, their value (in Canadian dollars), their destination and the country code.

Item	Value	Destination (city/region)	Country code

Country codes

AF-Afghanistan
AL-Albania
DZ-Algeria
AO-Angola
AR-Argentina
AM-Armenia
AZ-Azerbaijan
BD-Bangladesh
BY-Belarus
BT-Bhutan
BO-Bolivia
BA-Bosnia and Herzegovina
BW-Botswana
BR-Brazil
BN-Brunei Darussalam
BG-Bulgaria
BI-Burundi
KH-Cambodia
CM-Cameroon
CF-Central African Republic
TD-Chad
CL-Chile
CN-China
CO-Columbia
KM-Comoros
CD-Democratic Republic of Congo
CG-Republic of Congo
CR-Costa Rica
CI-Côte d'Ivoire
HR-Croatia
CU-Cuba
CY-Cyprus
DK-Denmark
DO-Dominican Republic
EC-Ecuador
EG-Egypt
SV-El Salvador
ET-Ethiopia
FR-France
GA-Gabon
GM-Gambia
GE-Georgia
DE-Germany
GH-Ghana
GT-Guatemala
GY-Guyana
HT-Haiti
HN-Honduras
IN-India
ID-Indonesia
IR-Iran
IQ-Iraq
IL-Israel
PS-Israeli Occupied Territories
IT-Italy
JM-Jamaica
JP-Japan
JO-Jordan
KZ-Kazakhstan
KE-Kenya
KP-North Korea
KR-South Korea
KW-Kuwait
KG-Kyrgyzstan
LA-Laos
LB-Lebanon
LR-Liberia
MK-Macedonia
MG-Madagascar
MY-Malaysia
ML-Mali
MU-Mauritius
MX-Mexico
MN-Mongolia
ME-Montenegro
MZ-Mozambique
MM-Myanmar (Burma)
NA-Namibia
NL-Netherlands
NI-Nicaragua
NE-Niger
NG-Nigeria
OM-Oman
PK-Pakistan
PA-Panama
PE-Peru
PH-Philippines
PL-Poland
QA-Qatar
RE-Réunion
RO-Romania
RU-Russia
RW-Rwanda
SA-Saudi Arabia
RS-Serbia
SL-Sierra Leone
SG-Singapore
SO-Somalia
ES-Spain
LK-Sri Lanka
SD-Sudan
SY-Syrian Arab Republic
TJ-Tajikistan
TZ-United Republic of Tanzania
TH-Thailand
TL-Timor-Leste
TR-Turkey
UG-Uganda
UA-Ukraine
GB-United Kingdom
US-United States of America
UY-Uruguay
UZ-Uzbekistan
VE-Venezuela
VN-Vietnam
YE-Yemen
ZM-Zambia
ZW-Zimbabwe

Use the following codes for countries not listed above:

QS-Other countries in Africa
QR-Other countries in Asia and Oceania
QM-Other countries in Central and South America
QP-Other countries in Europe
QO-Other countries in the Middle East
QN-Other countries in North America

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Compensation — Schedule 3

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300** 22

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes, use numbers.

305	13	$1 – $39,999	310	8	$40,000 – $79,999	315	1	$80,000 – $119,999
320		$120,000 – $159,999	325		$160,000 – $199,999	330		$200,000 – $249,999
335		$250,000 – $299,999	340		$300,000 – $349,999	345		$350,000 and over

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370** 3

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. . . . . **380** $ 32,175

3 Total expenditure on all compensation in the fiscal period. . . . . **390** $ 838,318

Confidential data — Schedule 4

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

[redacted]

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at $10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the chart below. Tick whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

[redacted]

Gifts in kind — Schedule 5

1 Tick all types of gifts in kind received for which a tax receipt was issued:

500	X	Artwork/wine/jewellery	525		Ecological properties	550		Publicly traded securities/ commodities/mutual funds
505		Building materials	530		Life insurance policies	555		Books
510		Clothing/furniture/food	535		Medical equipment/supplies	560		Other
515		Vehicles	540		Privately-held securities	565		Specify:
520		Cultural properties	545		Machinery/equipment/ computers/software			

2 Enter the total amount of tax-receipted gifts in kind . . . . . **580** $ 1,000

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Detailed financial information — Schedule 6

Complete Schedule 6 if **any** of the following applies:

(a) The charity's revenue exceeds $100,000.

(b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than $25,000.

(c) The charity has permission to accumulate funds during this fiscal period.

Do not complete Section D: *Financial Information*, if you must complete Schedule 6.

Was the financial information reported below prepared on an accrual or cash basis? 4020 [X] Accrual [ ] Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:

Cash, bank accounts, and short-term investments	4100	169,715
Amounts receivable from non-arm's length persons	4110	163,244
Amounts receivable from all others	4120	7,188
Investments in non-arm's length persons	4130	
Long-term investments	4140	
Inventories	4150	
Land and buildings in Canada	4155	
Other capital assets in Canada	4160	84,458
Capital assets outside Canada	4165	
Accumulated amortization of capital assets	4166	-33,066
Other assets	4170	38,696
10 year gifts	4180	
Total assets (add lines 4100 to 4170)	4200	430,235

Liabilities:

Accounts payable and accrued liabilities	4300	54,958
Deferred revenue	4310	199,413
Amounts owing to non-arm's length persons	4320	23,568
Other liabilities	4330	
Total liabilities (add lines 4300 to 4330)	4350	277,939
Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250	

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity issued tax receipts	4500	77,298
Total eligible amount of tax-receipted tuition fees	5610	
Total amount of 10 year gifts received	4505	
Total amount received from other registered charities	4510	
Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630)	4530	4,847
Total revenue received from federal government	4540	22,576
Total revenue received from provincial/territorial governments	4550	1,262,761
Total revenue received from municipal/regional governments	4560	
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	
Total **non** tax-receipted revenue from all sources outside Canada (government and non-government)	4575	
Total interest and investment income received or earned	4580	74
Gross proceeds from disposition of assets	4590	
Net proceeds from disposition of assets (show a negative amount with brackets)	4600	
Gross income received from rental of land and/or buildings	4610	
Total **non** tax-receipted revenues received for memberships, dues and association fees	4620	
Total non tax-receipted revenue from fundraising	4630	29,646
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	
Other revenue not already included in the amounts above	4650	404,405
Specify type(s) of revenue included in the amount reported at 4650	4655	
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)	4700	1,801,607

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Expenditures:

Advertising and promotion	4800	$	
Travel and vehicle expenses	4810	$	
Interest and bank charges	4820	$	1,394
Licences, memberships, and dues	4830	$	
Office supplies and expenses	4840	$	16,923
Occupancy costs	4850	$	40,801
Professional and consulting fees	4860	$	23,739
Education and training for staff and volunteers	4870	$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	$	838,318
Fair market value of all donated goods used in charitable activities	4890	$	
Purchased supplies and assets	4891	$	
Amortization of capitalized assets	4900	$	22,811
Research grants and scholarships as part of charitable activities	4910	$	
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	$	864,603
Specify type(s) of expenditures included in the amount reported at 4920	4930	Salaries, project, gala and fundraising expenses	
Total expenditures before gifts to qualified donees **(add lines 4800 to 4920)**	4950	$	1,808,589

Of the amounts at lines 4950 and 5031 (reported at C5 Political Activities (c)):

(a) Total expenditures on charitable activities	5000	$	186,170
(b) Total expenditures on management and administration	5010	$	58,568
(c) Total expenditures on fundraising	5020	$	19,677
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b)	5030	$	
(e) Total other expenditures included in line 4950	5040	$	1,544,174

Total amount of gifts made to all qualified donees	5050	$	
Total expenditures (add lines 4950 and 5050)	5100	$	1,808,589

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds	5500	$	
• Enter the amount disbursed for the fiscal period for the specified purpose	5510	$	

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period	5750	$	

Property not used in charitable activities:

Enter the value of property not used for charitable activities or administration during:

• The 24 months before the **beginning** of the fiscal period	5900	$	
• The 24 months before the **end** of the fiscal period	5910	$	

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Political activities — Schedule 7

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

1 Describe the charity's political activities, including gifts to qualified donees intended for political activities, and explain how these relate to its charitable purposes.

2 Identify the way the charity participated in or carried out political activities during the fiscal period.

		Resources used Tick all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	☐	☐	☐	☐
Conferences, workshops, speeches, or lectures	701	☐	☐	☐	☐
Publications (printed or electronic)	702	☐	☐	☐	☐
Rallies, demonstrations, or public meetings	703	☐	☐	☐	☐
Petitions, boycotts (calls to action)	704	☐	☐	☐	☐
Letter writing campaign (printed or electronic)	705	☐	☐	☐	☐
Internet (Web site, social media (Twitter, YouTube))	706	☐	☐	☐	☐
Gifts to qualified donees for political activities	707	☐	☐	☐	☐
Other (specify):	708	☐	☐	☐	☐

Funding from outside of Canada for political activities

3 If the charity entered an amount on line 5032, complete the fields below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2.) For more information on how to complete this table, see Guide T4033 (13).

Political activity	Amount	Code

[redacted]

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Directors/Trustees and Like Officials Worksheet

You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a memb
Directors/trustees and like officials are persons who govern a registered charity. See the Help for information on filling out this form.

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Total number of directors/trustees and like officials: 6

Public information	Confidential data
Last name: FLOWER First name: THERESE Initial:	[redacted]
Term ▶ Start date (Y/M/D): 2010-01-13 End date (Y/M/D): 2013-03-31	
Position: PRESIDENT At arm's length with other Directors? [X] Yes [ ] No	
Last name: LEWIS First name: JACQUELINE Initial:	
Term ▶ Start date (Y/M/D): 2011-09-01 End date (Y/M/D):	
Position: SECRETARY At arm's length with other Directors? [X] Yes [ ] No	
Last name: First name: Initial:	Home address – Street number and name:
Term ▶ Start date (Y/M/D): End date (Y/M/D):	City: Prov/Terr: Postal code:
Position: At arm's length with other Directors? [ ] Yes [ ] No	Telephone number: Date of birth (Y/M/D):
Last name: First name: Initial:	Home address – Street number and name:
Term ▶ Start date (Y/M/D): End date (Y/M/D):	City: Prov/Terr: Postal code:
Position: At arm's length with other Directors? [ ] Yes [ ] No	Telephone number: Date of birth (Y/M/D):
Last name: First name: Initial:	Home address – Street number and name:
Term ▶ Start date (Y/M/D): End date (Y/M/D):	City: Prov/Terr: Postal code:
Position: At arm's length with other Directors? [ ] Yes [ ] No	Telephone number: Date of birth (Y/M/D):
Last name: LALONDE First name: HELEN Initial:	[redacted]
Term ▶ Start date (Y/M/D): 2011-12-01 End date (Y/M/D): 2013-03-31	
Position: DIRECTOR At arm's length with other Directors? [X] Yes [ ] No	

Public information	Confidential data
Last name: IRVING First name: DAN Initial: Term ▶ Start date (Y/M/D): 2010-01-01 End date (Y/M/D): Position: DIRECTOR At arm's length with other Directors? [X] Yes [ ] No	[redacted]
Last name: First name: Initial: Term ▶ Start date (Y/M/D): End date (Y/M/D): Position: At arm's length with other Directors? [ ] Yes [ ] No	Home address – Street number and name: City: Prov/Terr: Postal code: Telephone number: Date of birth (Y/M/D):
Last name: ROSE First name: SUSAN Initial: Term ▶ Start date (Y/M/D): 2010-01-01 End date (Y/M/D): Position: PRESIDENT At arm's length with other Directors? [X] Yes [ ] No	[redacted]
Last name: First name: Initial: Term ▶ Start date (Y/M/D): End date (Y/M/D): Position: At arm's length with other Directors? [ ] Yes [ ] No	Home address – Street number and name: City: Prov/Terr: Postal code: Telephone number: Date of birth (Y/M/D):
Last name: SWAINSON First name: BRIAN Initial: Term ▶ Start date (Y/M/D): 2012-12-10 End date (Y/M/D): Position: TREASURER At arm's length with other Directors? [X] Yes [ ] No	[redacted]
Last name: First name: Initial: Term ▶ Start date (Y/M/D): End date (Y/M/D): Position: At arm's length with other Directors? [X] Yes [ ] No	Home address – Street number and name: City: Prov/Terr: Postal code: Telephone number: Date of birth (Y/M/D):

Public information			Confidential data		
Last name:	First name:	Initial:	Home address – Street number and name:		
Term ▶ Start date (Y/M/D):	End date (Y/M/D):		City:	Prov/Terr:	Postal code:
Position:	At arm's length with other Directors? [X] Yes [ ] No		Telephone number:	Date of birth (Y/M/D):	

Approval code: 13001

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EGALE CANADA – HUMAN RIGHTS TRUST

FINANCIAL STATEMENTS
ÉTATS FINANCIERS

DECEMBER 31, 2013
31 DÉCEMBRE 2013

EGALE CANADA – HUMAN RIGHTS TRUST

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[redacted]

INDEPENDENT AUDITOR'S REPORT

To the Members of
Egale Canada - Human Rights Trust

We have audited the financial statements of Egale Canada - Human Rights Trust, which comprise the statement of financial position as at December 31, 2013, and the statements of operations and changes in net assets 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 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.

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 generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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 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 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.

RAPPORT DE L'AUDITEUR INDÉPENDANT

Aux membres de
Egale Canada - Human Rights Trust

Nous avons effectué l'audit des états financiers d'Egale Canada - Human Rights Trust, qui comprennent l'état de la situation financière au 31 décembre 2013 et les états des résultats et de l'évolution de l'actif net et des flux de trésorerie pour l'exercice clos à cette date, ainsi qu'un résumé des principales méthodes comptables et d'autres informations explicatives.

Responsabilité de la direction pour les états financiers

La direction est responsable de la préparation et de la présentation fidèle de ces états financiers conformément aux Normes comptables canadiennes pour les organismes sans but lucratif, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Responsabilité de l'auditeur

Notre responsabilité consiste à exprimer une opinion sur les états financiers, sur la base de notre audit. Nous avons effectué notre audit selon les normes d'audit généralement reconnues du Canada. Ces normes requièrent que nous nous conformions aux règles de déontologie et que nous planifiions et réalisions les audits de façon à obtenir l'assurance raisonnable que les états financiers ne comportent pas d'anomalies significatives.

Un audit implique la mise en œuvre de procédures en vue de recueillir des éléments probants concernant les montants et les informations fournis dans les états financiers. Le choix des procédures relève du jugement de l'auditeur, et notamment de son évaluation des risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs. Dans l'évaluation de ces risques, l'auditeur prend en considération le contrôle interne de l'entité portant sur la préparation et la présentation fidèle des états financiers afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'entité. Un audit comporte également l'appréciation du caractère approprié des méthodes comptables retenues et du caractère raisonnable des estimations comptables faites par la direction, de même que l'appréciation de la présentation d'ensemble des états financiers.

[redacted]

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

Basis for Qualified Opinion

In common with many registered charities, the Organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our audit of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations revenue, excess of revenue over expenses, and cash flows from operations for the years ended December 31, 2013 and 2012, current assets as at December 31, 2013 and 2012, and net assets as at December 31, 2013 and 2012 and January 1, 2012.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Egale Canada – Human Rights Trust as at December 31, 2013, as well as the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit assortie d'une réserve.

Fondement de l'opinion avec réserve

Comme c'est le cas dans de nombreux organismes de bienfaisance, l'organisme tire des produits de dons, dont il n'est pas possible d'auditer l'exhaustivité de façon satisfaisante. Par conséquent, notre audit de ces produits s'est limité aux montants comptabilisés dans les comptes de l'organisme et nous n'avons pas pu déterminer si des ajustement pourraient devoir être apportés aux montants de dons, de l'excédent des produits sur les charges, des flux de trésorerie liés aux activités de fonctionnement pour les exercices clos les 31 décembre 2013 et 2012, de l'actif à court terme aux 31 décembre 2013 et 2012, et de l'actif net aux 31 décembre 2013 et 2012 et au 1 janvier 2012.

Opinion avec réserve

À notre avis, à l'exception des incidences éventuelles de la situation décrite dans le paragraphe sur le fondement de l'opinion avec réserve, les états financiers donnent, dans tous leurs aspects significatifs, une image fidèle de la situation financière d'Egale Canada – Human Rights Trust au 31 décembre 2013, ainsi que des résultats de ses activités et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux Normes comptables canadiennes pour les organismes sans but lucratif.

[redacted]

Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario

[redacted]

Comptables professionnels agréés,
experts-comptables autorisés

Ottawa (Ontario)

[redacted]

[redacted]

EGALE CANADA – HUMAN RIGHTS TRUST

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2013

ÉTAT DES RÉSULTATS ET DE L'ÉVOLUTION DE L'ACTIF NET EXERCICE CLOS LE 31 DÉCEMBRE 2013

	2013	2012	
REVENUE			**PRODUITS**
Project (note 3)	$ **1,535,189**	$ 446,762	Projets (note 3)
General donations	**74,067**	56,246	Dons généraux
Event – Toronto Gala	**186,023**	203,600	Événement – Gala de Toronto
Other	**6,328**	1,153	Autres
	1,801,607	707,761	
EXPENSES			**CHARGES**
Salaries and benefits	**829,063**	208,837	Salaires et avantages sociaux
Project – direct expenses	**686,191**	238,711	Projets – charges directes
Event – Toronto Gala	**140,842**	152,070	Événement – Gala de Toronto
Rent	**40,801**	13,096	Loyer
Fundraising activities	**19,677**	4,675	Activités de collecte de fonds
Office expenses	**16,923**	12,567	Frais de bureau
Pride events	**11,417**	10,694	Événements Fierté
Meetings and conferences	**7,738**	3,430	Conférences et réunions
Telecommunications	**4,885**	6,099	Télécommunications
Insurance	**3,108**	2,657	Assurances
Professional and accounting fees	**23,739**	27,643	Honoraires professionnels et comptables
Service charges	**1,394**	550	Frais de service
Depreciation of capital assets	**22,811**	9,883	Amortissement des immobilisations
	1,808,589	690,912	
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	**(6,982)**	16,849	**EXCÉDENT (INSUFFISANCE) DES PRODUITS PAR RAPPORT AUX CHARGES**
NET ASSETS, BEGINNING OF YEAR	**159,278**	142,429	**ACTIF NET AU DÉBUT**
NET ASSETS, END OF YEAR	$ **152,296**	$ 159,278	**ACTIF NET À LA FIN**

EGALE CANADA – HUMAN RIGHTS TRUST

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2013

ÉTAT DE LA SITUATION FINANCIÈRE
31 DÉCEMBRE 2013

	2013	2012	
ASSETS			**ACTIF**
CURRENT ASSETS			ACTIF À COURT TERME
Cash	$ 169,715	$ 180,651	Encaisse
Accounts receivable	163,244	52,643	Débiteurs
Advances to Égale Canada, without interest	7,188	56,946	Avances à Égale Canada, sans intérêt
Prepaid expenses	38,696	2,862	Frais payés d'avance
	378,843	293,102	
CAPITAL ASSETS (Note 4)	51,392	48,114	**IMMOBILISATIONS** (note 4)
	$ 430,235	$ 341,216	
LIABILITIES			**PASSIF**
CURRENT LIABILITIES			PASSIF À COURT TERME
Accounts payable and accrued liabilities	$ 54,958	$ 28,189	Créditeurs et frais courus
Deferred grants and contributions (Note 5)	172,629	73,244	Subventions et contributions reportées (note 5)
Current portion of deferred grant related to capital assets (Note 6)	17,856	17,856	Partie courante de la subvention reportée liée aux immobilisations (note 6)
Current portion of long-term debt (Note 7)	12,300	12,300	Partie courante de la dette à long terme (note 7)
	257,743	131,589	
DEFERRED GRANT RELATED TO CAPITAL ASSETS (Note 6)	8,928	26,784	**SUBVENTION REPORTÉE LIÉE AUX IMMOBILISATIONS** (Note 6)
LONG-TERM DEBT (Note 7)	11,268	23,565	**DETTE À LONG TERME** (note 7)
	20,196	50,349	
	277,939	181,938	
NET ASSETS – Unrestricted	152,296	159,278	**ACTIF NET** – Non affecté
	$ 430,235	$ 341,216	

Commitments (Note 10) and *Contingengies* (Note 11)

Engagements (note 10) et *Éventualités* (note 11)

ON BEHALF OF THE BOARD

AU NOM DU CONSEIL

Director, _____, administrateur

Director, _____, administrateur

EGALE CANADA – HUMAN RIGHTS TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2013

ÉTAT DES FLUX DE TRÉSORERIE
EXERCICE CLOS LE 31 DÉCEMBRE 2013

	2013	2012	
OPERATING ACTIVITIES			**ACTIVITÉS D'EXPLOITATION**
Excess (deficiency) of revenue over expenses	$ **(6,982)**	$ 16,849	Excédent (insuffisance) des produits par rapport aux charges
Adjustment for:			**Ajustement pour :**
Depreciation of capital assets	**22,811**	9,883	Amortissement des immobilisations
Deferred grant related to capital assets	**(17,856)**	44,640	Subvention reportée liée aux immobilisations
	(2,027)	71,372	
Net change in non-cash working capital items (Note 8)	**29,477**	(8,865)	Variation nette des éléments hors caisse du fonds de roulement (note 8)
	27,450	62,507	
INVESTING ACTIVITY			**ACTIVITÉ D'INVESTISSEMENT**
Acquisition of capital assets	**(26,089)**	(56,051)	Acquisition d'immobilisations
FINANCING ACTIVITIES			**ACTIVITÉS DE FINANCEMENT**
Long-term borrowings	**-**	42,091	Emprunts à long-terme
Repayment of long-term debt	**(12,297)**	(6,226)	Remboursement de la dette à long terme
	(12,297)	35,865	
INCREASE IN CASH	**(10,936)**	42,321	**AUGMENTATION (DIMINUTION) DE L'ENCAISSE**
CASH, BEGINNING OF YEAR	**180,651**	138,330	**ENCAISSE AU DÉBUT**
CASH, END YEAR	$ **169,715**	$ 180,651	**ENCAISSE À LA FIN**

1. STATUTE AND NATURE OF OPERATIONS

Egale Canada - Human Rights Trust, a registered charity, incorporated under the Canada Corporations Act, is committed to advancing the policy that the dignity and worth of all persons be recognized and that equal rights and opportunities be provided to all Canadians without discrimination. The Organization is exempt from income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The Organization applies Canadian accounting standards for not-for-profit organizations (ASNFPO) in Part III of the CPA Canada Handbook – Accounting.

Use of estimates

The preparation of financial statements in compliance with the ASNFPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Actual amounts could differ from these estimates.

Revenue recognition

The Organization follows the deferral method of accounting for revenue relating to projects. Restricted grants and contributions are recognized as revenue in the year in which the related expenses are incurred. Grants received for capital acquisition are amortized on the same basis as the related capital expenditures.

1. STATUT ET NATURE DES ACTIVITÉS

Egale Canada - Human Rights Trust, un organisme de bienfaisance enregistré, est constitué en vertu de la Loi sur les corporations canadiennes. L'organisme est voué à l'avancement du principe visant à reconnaître la dignité et la valeur de toute personne et à assurer à tous les mêmes droits et les mêmes chances, sans discrimination. L'organisme est exonéré d'impôt sur le revenu.

2. PRINCIPALES MÉTHODES COMPTABLES

L'organisme applique les Normes comptables canadiennes pour les organismes sans but lucratif (NCOSBL) de la Partie III du Manuel de CPA Canada – Comptabilité.

Utilisation d'estimations

La préparation d'états financiers conformément aux NCOSBL requiert l'utilisation de certaines estimations et hypothèses faites par la direction ayant une incidence sur les actifs et les passifs présentés et sur la présentation des actifs et des passifs éventuels à la date des états financiers ainsi que sur les postes de produits et de charges constatés au cours de la période visée par les états financiers. Les montants réels pourraient être différents de ces estimations.

Constatation des produits

L'organisme comptabilise les produits relatifs aux projets selon la méthode du report. Les subventions et contributions affectées sont constatées à titre de produits de l'exercice au cours duquel les charges connexes sont engagées. Les subventions reçues pour l'acquisition d'immobilisations sont amorties selon la même méthode que les charges d'immobilisation connexes.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Revenue from donations is recognized when received.

Other revenues, including the Toronto Gala Event, are recognized when earned.

Contributed services

During the year, the Organization received contributions from volunteers who donate their time to the Organization.

Because of the inherent difficulty of the fair value evaluation of these contributed services, they are not recognized in the Organization's financial statements.

Capital assets

Capital assets are accounted for at cost. Amortization is calculated on their respective estimated useful life using the following methods and annual rates:

	Methods/Méthodes	Rates or periods/Taux ou périodes	
Computer equipment	Diminishing balance	30%	Équipement informatique
Furniture	Diminishing balance	30%	Ameublement
Vehicles	Straight-line	3 years/ans	Véhicules
Equipment	Straight-line	3 years/ans	Équipement

2. PRINCIPALES MÉTHODES COMPTABLES (suite)

Constatation des produits (suite)

Les produits de dons sont constatés lorsqu'ils sont reçus.

Les autres produits, y compris le gala de Toronto, sont constatés lorsqu'ils sont gagnés.

Apports reçus sous forme de services

Au cours de l'exercice, l'organisme a reçu des services de bénévoles qui consacrent leur temps à l'organisme.

En raison de la complexité inhérente à l'évaluation de la juste valeur de ces apports, ceux-ci ne sont pas constatés dans les états financiers de l'organisme.

Immobilisations

Les immobilisations sont comptabilisées au coût. Elles sont amorties en fonction de leur durée de vie utile respective selon les méthodes et taux annuels indiqués ci-dessous :

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of long-lived assets

A long-lived asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Financial instruments

Measurement of financial instruments

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

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long-term debt.

2. PRINCIPALES MÉTHODES COMPTABLES (suite)

Dépréciation d'actifs à long terme

Les actifs à long terme sont soumis à un test de dépréciation lorsque des événements ou des changements de situation indiquent que leur valeur comptable pourrait ne pas être recouvrable. Une perte de valeur est comptabilisée lorsque leur valeur comptable excède les flux de trésorerie non actualisés découlant de leur utilisation et de leur sortie éventuelle. La perte de valeur comptabilisée est mesurée comme étant l'excédent de la valeur comptable de l'actif sur sa juste valeur.

Instruments financiers

Évaluation des instruments financiers

L'organisme évalue initialement ses actifs et ses passifs financiers à la juste valeur, sauf dans le cas de certaines opérations qui ne sont pas conclues dans des conditions de concurrence normale.

Il évalue ultérieurement tous ses actifs financiers et ses passifs financiers au coût après amortissement.

Les actifs financiers évalués au coût après amortissement se composent de l'encaisse et des débiteurs.

Les passifs financiers évalués au coût après amortissement se composent des créditeurs et frais courus et de la dette à long terme.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Organization recognizes its transaction costs in operations in the period incurred. However, 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.

2. PRINCIPALES MÉTHODES COMPTABLES (suite)

Dépréciation

Les actifs financiers évalués au coût amorti sont soumis à un test de dépréciation s'il existe des indications possibles de dépréciation. Le montant de réduction de valeur est comptabilisé aux résultats. La moins-value déjà comptabilisée peut faire l'objet d'une reprise de valeur dans la mesure de l'amélioration, soit directement, soit par l'ajustement du compte de provision, sans être supérieure à ce qu'elle aurait été à la date de reprise si la moins-value n'avait jamais été comptabilisée. Cette reprise est comptabilisée aux résultats.

Coûts de transaction

L'organisme comptabilise ses coûts de transaction aux résultats de l'exercice où ils sont engagés. Cependant, les instruments financiers qui ne seront pas évalués ultérieurement à la juste valeur sont majorés des coûts de transaction directement attribuables à la création, à l'émission ou à la prise en charge.

3. PROJECT REVENUE

3. PRODUITS LIES AUX PROJETS

	2013	2012	
Ministry of Education of Ontario – Safer & Accepting Schools Project	$ 727,553	$ 233,957	Ministère de l'Éducation de l'Ontario – Des écoles plus sécuritaires et tolérantes en Ontario
Ministry of Training of Ontario – Colleges and Universities	343,503	-	Ministère de la Formation de l'Ontario – Collèges et Universités
Registrations, sponsorships and donations – Outshine 2013	183,717	-	Inscriptions, commandites et dons – Audace 2013
Ministry of Education of Ontario – OUTshine 2013	50,000	-	Ministère de l'Éducation de l'Ontario – Audace 2013
Ministry of Children and Youth Services of Ontario – Video Game Project	63,633	96,367	Ministère des Services à l'enfance et à la jeunesse de l'Ontario – Aventure Magique d'Égale, le jeu vidéo
Manitoba Text Book Bureau	56,072	-	Centre des manuels scolaires du Manitoba
The [redacted] – Youth Suicide Prevention Summit	28,208	71,792	[redacted] – Sommet de prévention du suicide des jeunes
Citizenship and Immigration Canada – Pink Triangle Education Tour	15,000	-	Citoyenneté et Immigration Canada – Visite éducative du triangle rose
Donations – Pink Triangle Education Tour	11,028	-	Dons – Visite éducative du triangle rose
Ontario Trillium Foundation – Youth Housing Project	22,000	-	Fondation Trillium de l'Ontario – Projet Logement des jeunes
Service Canada – Student placement	7,576	8,127	Service Canada – placement d'étudiants
Ryerson University – Youth Suicide Prevention Summit	-	2,000	Ryerson University – Sommet de prévention du suicide des jeunes
[redacted] – Youth Housing Project	-	12,520	[redacted] – Projet Logement des jeunes
Yukon Government – Training contract	-	7,512	Gouvernement du Yukon – Contrat de formation
Other projects	26,899	14,487	Autres projets
	$ 1,535,189	$ 446,762	

4. CAPITAL ASSETS

4. IMMOBILISATIONS

	Cost/ Coût	Accumulated amortization/ Amortissement cumulé	2013	2012	
Computer equipment	$ 4,801	$ 2,370	$ 2,431	$ 3,473	Équipement informatique
Furniture	26,089	3,913	22,176	-	Ameublement
Vehicles	38,728	19,366	19,362	32,274	Véhicules
Equipment	14,840	7,417	7,423	12,367	Équipement
	$ 84,458	$ 33,066	$ 51,392	$ 48,114	

5. DEFERRED GRANTS AND CONTRIBUTIONS

The deferred grants and contributions represent restricted operating funding that is related to the subsequent year.

		2013		2012	
Balance, beginning of year	$	**73,244**	$	-	Solde au début
Plus: Amount received during the year		**1,596,525**		520,006	Ajouter : montant reçu au cours de l'exercice
Less: Amount recognized as revenue in the year		**1,497,140**		446,762	Moins : montant constaté à titre de produits de l'exercice
Balance, end of year	$	**172,629**	$	73,244	Solde à la fin

		2013		2012	
Ministry of Training of Ontario – Colleges and Universities	$	**150,129**	$	-	Ministère de la Formation de l'Ontario – Collèges et Universités
Ministry of Education of Ontario – Parents Reaching Out		**22,500**		-	Ministère de l'Éducation de l'Ontario – Participation et engagement des parents
[redacted] Youth Suicide Prevention Summit		-		28,208	[redacted] - Sommet de prévention du suicide des jeunes
Ministry of Children and youth Services of Ontario – Video Game Project		-		23,633	Ministère des Services à l'enfance et à la jeunesse de l'Ontario – Aventure Magique d'Égale, le jeu vidéo
Ministry of Education of Ontario – Safer Accepting Schools		-		21,403	Ministère de l'Éducation – Des écoles plus sécuritaires et tolérantes en Ontario
Balance, end of year	$	**172,629**	$	73,244	Solde à la fin

5. SUBVENTIONS ET CONTRIBUTIONS REPORTÉES

Les subventions et contributions reportées représentent le financement d'exploitation lié à l'année subséquente.

6. DEFERRED GRANT RELATED TO CAPITAL ASSETS

The deferred grant related to capital assets represents funding received specifically to purchase capital assets, which is recognized on the same basis as the related capital asset depreciation.

6. SUBVENTION REPORTÉE LIEE AUX IMMOBILISATIONS

La subvention reportée liée aux immobilisations reflète le financement gouvernemental reçu spécifiquement pour l'achat d'immobilisations. La subvention est reconnue selon la même méthode que la charge d'amortissement liée à ces immobilisations.

		2013		2012	
Balance, beginning of year	$	**44,640**	$	-	Solde au début
Plus: Amount received during the year		**-**		53,568	Plus : montant reçu au cours de l'exercice
Less: Amount recognized as revenue in the year		**17,856**		8,928	Moins : montant constaté à titre de produits de l'exercice
Balance, end of year		**26,784**		44,640	Solde à la fin
Current portion of deferred grant related to capital assets		**17,856**		17,856	Partie courante de la subvention reportée liée aux immobilisations
	$	**8,928**	$	26,784	

7. LONG-TERM DEBT

7. DETTE À LONG TERME

		2013		2012	
Long-term debt with lien on a vehicle, net book value of $10,138 – 0%, maturing November 9, 2015, payable in monthly instalments of $517	$	**11,893**	$	18,098	Dette à long terme avec privilège sur un véhicule, d'une valeur comptable nette de 10 138 $ - 0 %, échéant le 9 novembre 2015, remboursable par versements mensuels de 517 $
Long-term debt with lien on a vehicle, net book value of $9,873 – 0%, maturing November 9, 2015, payable in monthly instalments of $509		**11,675**		17,767	Dette à long terme avec privilège sur un véhicule, d'une valeur comptable nette de 9 873 $ - 0 %, échéant le 9 novembre 2015, remboursable par versements mensuels de 509 $
		23,568		35,865	
Current portion of long-term debt		**12,300**		12,300	Partie courante de la dette à long terme
	$	**11,268**	$	23,565	

7. LONG-TERM DEBT (continued)

Long-term debt principal estimated repayments over the next two years are as follows :

2014	$ 12,300
2015	$ 11,265

7. DETTE À LONG TERME (suite)

Les versements en capital approximatifs à effectuer au cours des deux prochains exercices sont les suivants :

8. NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

8. VARIATION NETTE DES ÉLÉMENTS HORS CAISSE DU FONDS DE ROULEMENT

	2013	2012	
Accounts receivable	$ **(110,601)**	$ (34,193)	Débiteurs
Prepaid expenses	**(35,834)**	(1,463)	Frais payés d'avance
Advances to Égale Canada	**49,758**	(56,946)	Avances à Égale Canada
Accounts payable and accrued liabilities	**26,769**	8,833	Créditeurs et frais courus
Due to Égale Canada, a related entity	**-**	(7,335)	Dû à Égale Canada, une entité liée
Deferred grant	**99,385**	82,239	Subventions reportées
	$ **29,477**	$ (8,865)	

9. 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 Organization's main credit risks relate to its accounts receivable. The Organization provides credit to its clients in the normal course of its operations.

9. INSTRUMENTS FINANCIERS

Risque de crédit

Le risque de crédit est le risque qu'une partie à un instrument financier manque à l'une de ses obligations et amène de ce fait l'autre partie à subir une perte financière. Les principaux risques de crédit pour l'organisme sont liés aux débiteurs. L'organisme consent du crédit à ses clients dans le cours normal de ses activités.

9. FINANCIAL INSTRUMENTS (continued)

Credit risk (continued)

Also, the Organization continuously reviews the financial situation of its clients and examines the credit history of all new clients. The Organization establishes allowances for doubtful accounts while keeping in mind the specific credit risk of clients, their historic tendencies and economic situation. There is no existing account receivable that represents a substantial risk for the Organization.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Organization to a fair value risk while the floating-rate instruments subject it to a cash flow risk. The Organization does not use derivative financial instruments to alter the effects of this risk.

The Organization's long-term debt bears no interest and, as a result, the risk exposure is minimal.

9. INSTRUMENTS FINANCIERS (suite)

Risque de credit (suite)

De plus, l'organisme évalue la condition financière de ses clients sur une base continuelle et examine l'historique de crédit de tout nouveau client. L'organisme établit une provision pour créances douteuses en tenant compte du risque de crédit de clients particuliers, des tendances historiques et d'autres informations. L'organisme n'est exposé à aucun risque important à l'égard d'un débiteur en particulier.

Risque de taux d'intérêt

Le risque de taux d'intérêt est le risque que la juste valeur ou les flux de trésorerie futurs d'un instrument financier fluctuent en raison des variations de taux d'intérêt du marché. L'organisme est exposé au risque de taux d'intérêt en ce qui concerne ses instruments financiers à taux d'intérêt fixe et à taux d'intérêt variable. Les instruments à taux d'intérêt fixes assujettissent l'organisme à un risque de juste valeur et ceux à taux d'intérêt variables à un risque de flux de trésorerie. L'organisme n'utilise pas d'instruments financiers dérivés pour neutraliser les incidences de ce risque.

La dette à long terme de l'organisme ne porte pas intérêt et, par conséquent, les risques auxquels ce denier est exposé sont minimes.

10. COMMITMENTS

The commitments of the Organization under lease agreements aggregate to $36,382. The instalments over the next two years are the following:

2014	$ 17,922
2015	$ 18,460

10. ENGAGEMENTS

Les engagements pris par l'organisme en vertu de baux totalisent 36 382 $ et les versements approximatifs à effectuer au cours des deux prochains exercices sont les suivants :

11. CONTINGENCIES

Other indemnification agreements

In the normal course of operations, the Organization signs agreements whereby funds are provided for the execution of projects which are subject to restrictions as to the use of the funds. The sponsors of these projects can execute an audit of the financial records of the Organization to ensure compliance with the project requirements. In the event that amounts to be reimbursed to the sponsor of a project are identified, the necessary adjustments will be recognized in the year they are identified.

12. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to be consistent with the current year's presentation.

11. ÉVENTUALITES

Montants octroyés en vertu d'ententes

Dans le cours normal de ses activités, l'organisme signe des ententes en vertu desquelles des montants lui sont octroyés pour l'exécution de projets qui sont assujettis à des restrictions qui régissent l'utilisation des fonds. Les bailleurs de fonds peuvent effectuer une vérification des registres comptables de l'organisme pour s'assurer du respect de ces modalités. Dans l'éventualité où des montants pourraient faire l'objet de remboursements à un organisme de financement, les ajustements nécessaires seront affectés à l'exercice au cours duquel ils seront constatés.

12. CHIFFRES COMPARATIFS

Certains chiffres comparatifs ont été reclassés afin de rendre leur présentation conforme à celle de l'exercice courant.

[redacted]

INDEPENDENT AUDITOR'S COMMENT REGARDING THE SUPPLEMENTARY FINANCIAL INFORMATION

The audited financial statements of Egale Canada – Human Rights Trust and our independent auditor's report thereon are presented in the preceding section of this document. The following information has been prepared based on the information provided by the Organization's management. This information is presented for purposes of supplementary information and is not required for a fair presentation of the financial position of the Organization or the results of its operations and its cash flows according to Canadian accounting standards for not-for-profit organizations. Such supplementary information, taken from the accounting records, has been subjected to the auditing procedures applied in our examination of the financial statements taken as a whole.

COMMENTAIRE DE L'AUDITEUR INDÉPENDANT CONCERNANT L'INFORMATION FINANCIÈRE SUPPLÉMENTAIRE

Les états financiers audités d'Egale Canada – Human Rights Trust et notre rapport de l'auditeur indépendant correspondant sont présentés dans la section précédente de ce document. L'information financière ci-après, préparée à partir des renseignements fournis par la direction de l'organisme, est présentée aux fins d'analyse supplémentaire et n'est pas requise pour donner une image fidèle de la situation financière de l'organisme ainsi que des résultats de ses activités et de ses flux de trésorerie selon les Normes comptables canadiennes pour les organismes sans but lucratif. L'information supplémentaire, tirée des registres comptables, a été soumise aux procédures d'audit requises dans le cadre de l'audit des états financiers pris dans leur ensemble.

[redacted]

Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Ontario

[redacted]

Comptables professionnels agréés,
experts-comptables autorisés

Ottawa (Ontario)

[redacted]

[redacted]

EGALE CANADA – HUMAN RIGHTS TRUST

SUPPLEMENTARY FINANCIAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2013

INFORMATION FINANCIÈRE SUPPLÉMENTAIRE
EXERCICE CLOS LE 31 DÉCEMBRE 2013

PROJECT EXPENSES			**CHARGES DE PROJETS**
	2013	2012	
Ontario Safer & Accepting Schools	**$ 727,553**	$ 233,957	Des écoles plus sécuritaires et tolérantes en Ontario
Video Game Project	**73,037**	96,367	Aventure magique d'Égale, le jeu vidéo
Youth Suicide Prevention Summit	**28,208**	73,792	Sommet de prévention du suicide des jeunes
Youth Housing Project	**22,000**	18,742	Projet Logement des jeunes
Yukon Training Project	**-**	7,480	Yukon Training Project
Student placement	**7,576**	13,426	Placement d'étudiants
OUTshine 2013	**201,971**	-	Audace 2013
Manitoba Text Book Bureau	**65,040**	-	Centre des manuels scolaires du Manitoba
Colleges and universities	**346,562**	-	Collèges et universités
Pink Triangle Education Tour	**42,325**	-	Visite éducative du triangle rose
Other projects	**29,902**	21,268	Autres projets
	$ 1,544,174	$ 465,032	