Canada Revenue Agency | Agence du revenu du Canada

MXN043

23 2016-12-31 88856 1065 RR 0001 1035542

Registered Charity Information Return

Section A: Identification

- To help you fill out this form, refer to Guide T4033, *Completing the Registered Charity Information Return*. It can be found at cra.gc.ca/E/pub/tg/t4033.

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
2016	12	31

3. BN/registration number:

888561065 R R 0001

4. Web address (if applicable):

http://egale.ca

A1 Was the charity in a subordinate position to a parent organization? ..... 1510 ☐ Yes ☑ 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 ☑ No

A3 Is your charity designated as a public foundation or private foundation? ..... 1600 ☐ Yes ☑ 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 ...nd Like Officials Worksheet. Only the **public** information section of the worksheet is ...ations Act must also complete Form RC232-WS, *Director/Officer Worksheet and Ontario*

F6000003096432

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C1 Was the charity active during the fiscal period? ..... 1800 ☑ 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 aims to advance human rights based on sexual orientation and gender identify through research, education and community engagement. Ongoing programs include Draw the Line- Trans phobic and Sexual Violence Prevention; Egale Centre-[redacted] Safer spaces for LGBTQI2S Seniors; Safer & Accepting Campuses in Ontario; Safer & Accepting Schools in Ontario; Youth OUTreach- mental health counseling and housing support for LGBTQI2S youth experiencing homelessness and You Can Play Canada- supporting LGBTQ inclusion in sports.

New programs:

The Toronto Central Local Health Integration Network (LHIN); Ontario150 Community Capital Program - Ontario Trillium Foundation (OTF)

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(Ce formulaire existe en français.)

W

Canada

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 $ **24,670**

(b) Enter the amounts paid to and/or retained by the fundraisers. ..... 5460 $ **155**

(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: **% of total transactions**		

(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.

C11	Did the charity receive any gifts in kind (non-cash gifts) for which it issued tax receipts? **If yes**, you must complete Schedule 5, *Gifts in kind*.	4000	☐ Yes	☑ No
C12	Did the charity acquire a non-qualifying security?	5800	☐ Yes	☑ No
C13	Did the charity allow any of its donors to use any of its property? (except for permissible uses)	5810	☐ Yes	☑ No
C14	Did the charity issue any of its tax receipts for donations on behalf of another organization?	5820	☐ Yes	☑ No
C15	Did the charity have direct partnership holdings at any time during the fiscal period?	5830	☐ Yes	☑ No

Section D: Financial information

Fill out either Section D or Schedule 6, *Detailed financial information*.

Skip this section 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.

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	$

Section E: Certification

This return **must** be signed by a person 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]

Privacy statement

Personal information is collected under the authority of the *Income Tax Act* and is used to establish and validate the identity and contact information of directors, trustees, officers and/or like officials and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes social insurance number (SIN), personal tax information, and relevant financial and biographical information, which may be used to assess the overall risk of registration with respect to the obligations of registration as outlined in the Act and the common law. The social insurance number is collected pursuant to subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make this form and all attachments available to the public on the Charities Directorate website, except for information or data identified as confidential. Personal information may also be disclosed to the organization in question and/or its authorized representatives and other third parties pursuant to the disclosure provisions under Section 241 of the Act. Personal information may also be shared with other government departments and agencies under information-sharing agreements in accordance with the disclosure provisions under Section 241 of the Act. Incomplete or inaccurate information may result in a range of actions including suspension of tax-receipting privileges, up to and including revocation of registered status.

Information is described in Charities Program CRA PPU 200 and is protected under the *Privacy Act*. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the charity to voluntarily inform directors and like officials that their personal information has been collected and disclosed to the CRA for the submission of its annual information return.

☑ I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, *Registered Charity Information Return, and all applicable schedules*;
- Form TF725, *Registered Charity Basic Information Sheet*;
- a copy of the charity's financial statements;
- Form T1235, *Directors/Trustees and Like Officials Worksheet*;
- Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*, or Form RC232, *Ontario Corporations Information Act Annual Return* (if applicable);
- Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations* (if applicable); and
- Form T2081, *Excess Corporate Holdings Worksheet for Private Foundations* (if applicable).

If financial statements are not included, your charity's **registration may be revoked**.

Foundations — Schedule 1

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 at any time during the fiscal period? ..... 130 ☐ Yes ☐ No
If yes, you must complete and attach Form T2081, *Excess Corporate Holdings Worksheet*.

Activities outside Canada — Schedule 2

For more information about carrying on activities outside of Canada, go to cra.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html.

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

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

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 45

(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		$1 – $39,999	310	8	$40,000 – $79,999	315	2	$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 10

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. ..... 380 $ 57,698

3 Total expenditure on all compensation in the fiscal period. ..... 390 $ 1,314,590

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		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 $ _____

Detailed financial information — Schedule 6

Fill out this schedule 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.

Was the financial information reported below prepared on an accrual or cash basis? 4020 ☑ 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	$ 3,496,101
Amounts receivable from non-arm's length persons	4110	$
Amounts receivable from all others	4120	$ 277,141
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	$ 1,200,969
Capital assets outside Canada	4165	$
Accumulated amortization of capital assets	4166	$
Other assets	4170	$ 37,390
10 year gifts 4180 $		
Total assets (add lines 4100 to 4170)	4200	$ 5,011,601

Liabilities:

Accounts payable and accrued liabilities	4300	$ 284,362
Deferred revenue	4310	$ 3,970,613
Amounts owing to non-arm's length persons	4320	$
Other liabilities	4330	$ 10,220
Total liabilities (add lines 4300 to 4330)	4350	$ 4,265,195

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	$ 696,372
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	$ 332,601
Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630)			4530	$ 427,012
Total revenue received from federal government			4540	$ 9,497
Total revenue received from provincial/territorial governments			4550	$ 1,144,804
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	$
Gross proceeds from disposition of assets	4590	$ 2,700		
Net proceeds from disposition of assets (show a negative amount with brackets)			4600	$ 2,700
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	$
Total revenue from sale of goods and services (except to any level of government in Canada)			4640	$ 159,596
Other revenue not already included in the amounts above			4650	$ 25,655
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	$ 2,798,237

Expenditures:

Advertising and promotion	4800	$	39,692
Travel and vehicle expenses	4810	$	111,990
Interest and bank charges	4820	$	3,230
Licences, memberships, and dues	4830	$	
Office supplies and expenses	4840	$	97,495
Occupancy costs	4850	$	110,012
Professional and consulting fees	4860	$	15,816
Education and training for staff and volunteers	4870	$	7,616
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	$	1,314,590
Fair market value of all donated goods used in charitable activities	4890	$	
Purchased supplies and assets	4891	$	608,753
Amortization of capitalized assets	4900	$	
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	$	2,311,837
Specify type(s) of expenditures included in the amount reported at 4920 — 4930 **Miscellaneous Expenses**			
Total expenditures before gifts to qualified donees **(add lines 4800 to 4920)**	4950	$	2,311,837

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

(a) Total expenditures on charitable activities	5000	$	1,838,313
(b) Total expenditures on management and administration	5010	$	340,656
(c) Total expenditures on fundraising	5020	$	132,869
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b)	5030	$	0
(e) Total other expenditures included in line 4950	5040	$	0

Total amount of gifts made to all qualified donees	5050	$	
Total expenditures (add lines 4950 and 5050)	5100	$	2,311,837

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	$	

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 (website, 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.

Political activity	Amount	Country Code

Canada Revenue Agency | Agence du revenu du Canada

Directors/Trustees and Like Officials

23 2016-12-31 88856 1065 RR 0001 1035542

You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal per
and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number of directors/trustees and like officials: 6

Public information	Confidential data
Last name: Rose First name: Susan Initial:	[redacted]
Term ▶ Start date (Y/M/D): 2 0 1 0 0 1 0 1 End date (Y/M/D):	
Position: Vice - President At arm's length with other Directors? ☑ Yes ☐ No	
Last name: Mitchell First name: Robert Initial:	
Term ▶ Start date (Y/M/D): 2 0 1 6 0 6 0 2 End date (Y/M/D):	
Position: Treasurer At arm's length with other Directors? ☑ Yes ☐ No	
Last name: Irving First name: Dan Initial:	
Term ▶ Start date (Y/M/D): 2 0 1 0 0 1 0 1 End date (Y/M/D):	
Position: Secretary At arm's length with other Directors? ☑ Yes ☐ No	
Last name: Lewis First name: Jacqueline Initial:	
Term ▶ Start date (Y/M/D): 2 0 1 1 0 9 0 1 End date (Y/M/D):	
Position: President At arm's length with other Directors? ☑ Yes ☐ No	
Last name: Wilson First name: Christine Initial:	
Term ▶ Start date (Y/M/D): 2 0 1 5 0 3 0 1 End date (Y/M/D):	
Position: Director At arm's length with other Directors? ☑ Yes ☐ No	
Last name: Gibson First name: Arundel Initial:	
Term ▶ Start date (Y/M/D): 2 0 1 5 0 3 0 1 End date (Y/M/D):	
Position: Director At arm's length with other Directors? ☑ 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):

(Ce formulaire existe en français.)

Canada

EGALE CANADA – HUMAN RIGHTS TRUST

FINANCIAL STATEMENTS
ÉTATS FINANCIERS

DECEMBER 31, 2016
31 DÉCEMBRE 2016

EGALE CANADA – HUMAN RIGHTS TRUST

TABLE OF CONTENTS | TABLE DES MATIÈRES

	PAGE	
Independent Auditor's Report	1	Rapport de l'auditeur indépendant
Financial Statements		États financiers
Statement of Operations	3	État des résultats
Statement of Changes in Net Assets	4	État de l'évolution de l'actif net
Statement of Financial Position	5	État de la situation financière
Statement of Cash Flows	6	État des flux de trésorerie
Notes to the Financial Statements	7	Notes complémentaires
Independent Auditor's Comment regarding the Supplementary Information	18	Commentaire de l'auditeur indépendant concernant l'information financière supplémentaire
Supplementary Financial Information		Information financière supplémentaire
Project Expenses (unaudited)	19	Charges de projets (non audité)

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, 2016, and the statements of operations, changes in net assets and cash flows for the year then ended, as well as 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 2016 et les états des résultats, 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.

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

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 general donations revenue, excess of revenue over expenses, and cash flows from operations for the years ended December 31, 2016 and 2015, current assets as at December 31, 2016 and 2015, and net assets as at December 31, 2016 and 2015 and January 1, 2015. Our audit opinion on the financial statements for the year ended December 31, 2015 was modified accordingly because of the possible effects of this limitation in scope.

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, 2016, and 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

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 ajustements pourraient devoir être apportés aux montants de dons généraux, de l'excédent des produits sur les charges, des flux de trésorerie liés aux activités de fonctionnement pour les exercices clos les 31 décembre 2016 et 2015, de l'actif à court terme aux 31 décembre 2016 et 2015, et de l'actif net aux 31 décembre 2016 et 2015 et au 1 janvier 2015. Nous avons exprimé par conséquent une opinion d'audit modifiée sur les états financiers de l'exercice clos le 31 décembre 2015 en raison des incidences possibles de cette limitation de l'étendue des travaux.

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 2016, 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 | **ÉTAT DES RÉSULTATS**

FOR THE YEAR ENDED DECEMBER 31, 2016 | **EXERCICE CLOS LE 31 DÉCEMBRE 2016**

	2016	2015	
REVENUE			**PRODUITS**
Project (Note 3)	$ **2,112,752**	$ 1,801,984	Projets (note 3)
General donations	**675,465**	186,966	Dons généraux
Transfer from Egale Canada	**-**	9,430	Transfert d'Égale Canada
Event – Toronto Gala	**-**	1,050	Événement – Gala de Toronto
Gain on disposal of capital assets	**2,700**	-	Gain sur cession d'immobilisations
Other	**7,320**	15,471	Autres
	2,798,237	2,014,901	
EXPENSES			**CHARGES**
Salaries and benefits	**1,314,590**	953,268	Salaires et avantages sociaux
Project – direct expenses	**714,331**	831,926	Projets – charges directes
Rent	**110,012**	85,055	Loyer
Office expenses	**63,772**	32,028	Frais de bureau
Telecommunication	**21,663**	10,730	Télécommunications
Meetings and conferences	**12,060**	7,492	Conférences et réunions
Insurance	**11,432**	5,977	Assurances
Pride events	**-**	25,616	Événements Fierté
Event – Toronto Gala	**-**	9,150	Événement – Gala de Toronto
Professional fees	**33,816**	35,306	Honoraires professionnels
Service charges	**2,589**	2,839	Frais de service
Depreciation of capital assets	**27,572**	14,097	Amortissement des immobilisations
	2,311,837	2,013,484	
EXCESS OF REVENUE OVER EXPENSES	$ **486,400**	$ 1,417	**EXCÉDENT DES PRODUITS SUR LES CHARGES**

EGALE CANADA – HUMAN RIGHTS TRUST

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2016

ÉTAT DE L'ÉVOLUTION DE L'ACTIF NET
EXERCICE CLOS LE 31 DÉCEMBRE 2016

	Unrestricted/ Non affecté	The [redacted] Fund / Fonds de [redacted]	2016 Total	2015 Total	
BALANCE, BEGINNING OF YEAR	**$ 159,069**	**$ -**	**$ 159,069**	$ 157,652	**SOLDE AU DÉBUT**
Excess of revenue over expenses	**486,400**	**-**	**486,400**	1,417	Excédent des produits sur les charges
Interfund transfers (Note 11)	**(410,000)**	**410,000**	**-**	-	Virements interfonds (note 11)
BALANCE, END OF YEAR	**$ 235,469**	**$ 410,000**	**$ 645,469**	$ 159,069	**SOLDE À LA FIN**

EGALE CANADA – HUMAN RIGHTS TRUST

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2016

ÉTAT DE LA SITUATION FINANCIÈRE
31 DÉCEMBRE 2016

	2016	2015	
ASSETS			**ACTIF**
CURRENT ASSETS			**ACTIF À COURT TERME**
Cash	$ 3,496,101	$ 384,577	Encaisse
Accounts receivable (Note 4)	190,364	213,061	Débiteurs (note 4)
Grants receivable	86,777	84,050	Subventions à recevoir
Prepaid expenses	37,390	26,756	Frais payés d'avance
	3,810,632	708,444	
PREPAID LEASE – [redacted]	592,216	-	**LOYER PAYÉ D'AVANCE –** [redacted]
CAPITAL ASSETS (Note 5)	608,753	100,641	**IMMOBILISATIONS** (note 5)
	1,200,969	100,641	
	$ 5,011,601	$ 809,085	
LIABILITIES			**PASSIF**
CURRENT LIABILITIES			**PASSIF À COURT TERME**
Accounts payable and accrued liabilities	$ 94,879	$ 119,534	Créditeurs et frais courus
Note payable – [redacted]	189,483	-	Effet à payer – 257 Dundas
Deferred grants and donations (Note 6)	3,970,613	530,482	Subventions et dons reportés (note 6)
Current portion of long-term debt (Note 8)	10,220	-	Partie courante de la dette à long terme (note 8)
	4,265,195	650,016	
DEFERRED GRANTS RELATED TO CAPITAL ASSETS (Note 7)	56,668	-	**SUBVENTIONS REPORTÉES LIÉES AUX IMMOBILISATIONS** (note 7)
LONG-TERM DEBT (Note 8)	44,269	-	**DETTE À LONG TERME** (note 8)
	100,937	-	
NET ASSETS			**ACTIF NET**
Unrestricted	235,469	159,069	Non affecté
Internal Restriction (Note 11)			Affectation interne (note 11)
The [redacted] Fund	410,000	-	Fonds [redacted]
	645,469	159,069	
	$ 5,011,601	$ 809,085	

ON BEHALF OF THE BOARD [redacted] AU NOM DU CONSEIL

Director, [redacted], administrateur

Director, [redacted], administrateur

Executive Director, [redacted], directrice générale

EGALE CANADA – HUMAN RIGHTS TRUST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016

ÉTAT DES FLUX DE TRÉSORERIE
EXERCICE CLOS LE 31 DÉCEMBRE 2016

	2016	2015	
OPERATING ACTIVITIES			**ACTIVITÉS D'EXPLOITATION**
Excess of revenue over expenses	$ **486,400**	$ 1,417	Excédent des produits sur les charges
Adjustments for:			**Ajustements pour :**
Depreciation of capital assets	**27,572**	14,097	Amortissement des immobilisations
Deferred grants related to capital assets	**(18,889)**	(8,928)	Subventions reportées liées aux immobilisations
Gain on disposal of capital assets	**(2,700)**	-	Gain sur cession d'immobilisations
	492,383	6,586	
Net change in non-cash working capital items (Note 9)	**3,022,079**	286,909	Variation nette des éléments hors caisse du fonds de roulement (note 9)
	3,514,462	293,495	
INVESTING ACTIVITIES			**ACTIVITÉS D'INVESTISSEMENT**
Acquisition of capital assets	**(535,684)**	(88,584)	Acquisition d'immobilisations
Proceeds from disposal of capital assets	**2,700**	-	Produits de la cession d'immobilisatons
	(532,984)	(88,584)	
FINANCING ACTIVITIES			**ACTIVITÉS DE FINANCEMENT**
Repayment of long-term debt	**(6,811)**	(11,271)	Remboursement de la dette à long terme
Proceeds from long-term debt	**61,300**	-	Produits de la dette à long terme
Deferred grants related to capital assets	**75,557**	-	Subventions reportées liées aux immobilisations
	130,046	(11,271)	
INCREASE IN CASH AND CASH EQUIVALENTS	**3,111,524**	193,640	**AUGMENTATION DE LA TRÉSORERIE ET DES ÉQUIVALENTS DE TRÉSORERIE**
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**384,577**	190,937	**TRÉSORERIE ET ÉQUIVALENTS DE TRÉSORERIE AU DÉBUT**
CASH AND CASH EQUIVALENTS, END YEAR	$ **3,496,101**	$ 384,577	**TRÉSORERIE ET ÉQUIVALENTS DE TRÉSORERIE À LA FIN**

Cash and cash equivalents consist of cash.

La trésorerie et les équivalents de trésorerie sont composés de l'encaisse.

1. STATUTE AND NATURE OF OPERATIONS

Egale Canada - Human Rights Trust, a registered charity, incorporated under Part II of the Canada Not-for-profit Organizations 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.

1. STATUT ET NATURE DES ACTIVITÉS

Egale Canada - Human Rights Trust, un organisme de bienfaisance enregistré, est constitué en vertu de la Partie II de la Loi canadienne sur les organisations à but non lucratif. 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. SIGNIFICANT ACCOUNTING POLICIES

The Organization applies Canadian accounting standards for not-for-profit organizations (ASNFPO) in accordance with 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 amount of assets and liabilities and the reported amounts of revenues and expenses for the periods covered.

Contribution receivable

A contribution receivable is recognized as an asset when the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

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 rate as the related capital assets.

2. PRINCIPALES MÉTHODES COMPTABLES

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

Utilisation d'estimations

La préparation d'états financiers selon les NCOSBL exige que la direction procède à des estimations et pose des hypothèses qui ont une incidence sur les montants présentés au titre des actifs et des passifs et sur les montants comptabilisés au titre des produits et des charges pour les exercices visés.

Apport à recevoir

Un apport à recevoir est comptabilisé en actif lorsque le montant à recevoir peut faire l'objet d'une estimation raisonnable et que la réception finale du montant est raisonnablement assurée.

Constatation des produits

L'organisme comptabilise les produits relatifs aux projets selon la méthode du report. Les subventions et dons affectés sont constatés 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 aux mêmes taux que les immobilisations connexes.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Revenue from general donations is recognized when received.

Other revenues 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.

Prepaid lease – [redacted]

The prepaid lease is amortized based on the term of the lease agreement over a period of 49 years.

Capital assets

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

2. PRINCIPALES MÉTHODES COMPTABLES (suite)

Constatation des produits (suite)

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

Les autres produits 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.

Loyer payé d'avance – [redacted]

Le loyer payé d'avance est amorti selon la durée du bail sur une période de 49 ans.

Immobilisations

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

	Methods/Méthodes	Rates or periods/ Taux ou périodes	
Computer equipment	Diminishing balance/ Solde dégressif	30%	Équipement informatique
Furniture	Diminishing balance/ Solde dégressif	30%	Ameublement
Vehicles	Straight-line/Linéaire	3 years/ans	Véhicules
Equipment	Straight-line/Linéaire	3 years/ans	Équipement
Website	Straight-line/Linéaire	3 years/ans	Site Web
Leasehold improvements in progress – [redacted]	Construction in progress/ Construction en cours		Améliorations locatives en construction – [redacted]

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Write-down of capital assets

When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to residual value, if any. The excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations.

Financial instruments

Measurement of financial instruments

The Organization initially measures its financial assets and financial liabilities at fair value.

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

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

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

2. PRINCIPALES MÉTHODES COMPTABLES (suite)

Réduction de valeur des immobilisations

L'organisme comptabilise en charges une réduction de valeur à l'état des résultats lorsqu'une immobilisation n'a plus aucun potentiel de service à long terme. La réduction comptabilisée est mesurée comme étant l'excédent de la valeur comptable nette de l'immobilisation sur sa valeur résiduelle.

Instruments financiers

Évaluation des instruments financiers

L'organisme évalue initialement ses actifs financiers et ses passifs financiers à la juste valeur.

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, des débiteurs et des subventions à recevoir.

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)

Financial instruments (continued)

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. The Organization determines whether a significant adverse change has occurred in the expected timing or amount of future cash flows from the financial asset. If this is the case, the carrying amount of the asset is reduced directly to the higher of the present value of the cash flows expected to be generated by holding the asset, and the amount that could be realized by selling the asset at the balance sheet date. The amount of the write-down is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, 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

Transaction costs related to financial instruments subsequently measured at amortized cost reduce the carrying amount of the financial asset or liability and are accounted for in the statement of operations using the straight-line method.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. Bank overdrafts are included as a component of cash and cash equivalents when the bank balance fluctuates from being positive to overdrawn.

2. PRINCIPALES MÉTHODES COMPTABLES (suite)

Instruments financiers (suite)

Dépréciation

Les actifs financiers évalués au coût après amortissement sont soumis à un test de dépréciation s'il existe des indications d'une possible dépréciation. L'organisme détermine s'il y a eu un changement défavorable important dans le calendrier ou le montant prévu des flux de trésorerie futurs de l'actif financier. Si c'est le cas, il réduit la valeur comptable de l'actif à la valeur actualisée des flux de trésorerie attendus de l'actif ou au prix qu'il pourrait obtenir de la vente de l'actif à la date de clôture selon le plus élevé des deux montants. 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, 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

Les coûts de transaction relatifs à des instruments financiers évalués ultérieurement au coût après amortissement sont présentés en réduction de la valeur comptable de l'actif ou du passif financier et comptabilisés aux résultats sur la durée de l'instrument en vertu de la méthode linéaire.

Trésorerie et équivalents de trésorerie

La trésorerie comprend les fonds en caisse et les dépôts à vue. Les équivalents de trésorerie s'entendent des placements à court terme, très liquides, facilement convertibles en un montant connu de trésorerie et dont la valeur ne risque pas de changer de façon significative. Les découverts bancaires sont inclus dans la trésorerie et les équivalents de trésorerie lorsque le solde bancaire fluctue entre le positif et le négatif.

3. PROJECT REVENUES

3. PRODUITS LIÉS AUX PROJETS

	2016	2015	
Ministry of Education of Ontario – Safer & Accepting Schools			Ministère de l'Éducation de l'Ontario – Des écoles plus sécuritaires et tolérantes en Ontario
- Project	$ 535,820	$ 410,915	- Projet
- Amortized grants related to capital assets	9,343	8,928	- Amortissement des subventions liées aux immobilisations
Egale Centre – [redacted]	350,394	64,852	Le Centre Egale – [redacted]
Other projects and activities	310,451	167,786	Autres projets et activités
Safer & Accepting Campuses			Des campus plus sécuritaires et plus tolérants
- Project	226,851	102,404	- Projet
- Amortized grants related to capital assets	9,546	-	- Amortissement des subventions liées aux immobilisations
Youth Housing Support & Crisis Intervention Center	229,217	238,609	Centre d'intervention de crises et logement des jeunes
Draw the Line – TSVIP	121,370	34,682	Traçons les limites
Ministry of Education of Ontario – Trans Inclusive Resource Development	73,599	89,882	Ministère de l'Éducation de l'Ontario – Développement des ressources pour les transsexuels
Men's Health Partner (NTC)	66,711	76,574	Partenaire pour la santé des hommes (NTC)
You Can Play	66,308	1,703	You Can Play
Newfoundland & Labrador – Equity and inclusive Education Resource Kit	56,665	23,501	Terre-Neuve et Labrador – Équité et trousse éducative
Two Spirits – Safer & Accepting Schools	25,837	-	Deux esprits – Des écoles plus sécuritaires et tolérantes en Ontario
Two Spirits, One Voice – Aboriginal Youth Initiative	13,143	34,891	Deux esprits, une seule voix – Initiative de la jeunesse autochtone
New Horizons for Seniors Program	9,497	6,982	Programme Nouveaux Horizons pour les aînés
Seniors Community Grant Program	8,000	5,750	Programme de subvention aux projets communautaires pour l'inclusion des personnes âgées
Out At Night	-	218,169	Out At Night
OUTshine	-	124,205	Audace
New Brunswick – My GSA French Resource Kit	-	66,097	Nouveau Brunswick – Ma trousse GSA version francophone
Youth Homelessness Summit	-	49,894	Sommet des jeunes sans-abri
Balance to carry forward	2,112,752	1,725,824	Solde à reporter

3. PROJECT REVENUES (continued) / 3. PRODUITS LIÉS AUX PROJETS (suite)

	2016	2015	
Balance carried forward	**2,112,752**	1,725,824	Solde reporté
New Brunswick – My GSA English Resource Kit	-	39,710	Nouveau Brunswick – Ma trousse GSA version anglophone
Ontario Trillium Foundation – Youth Housing Project	-	22,947	Fondation Trillium de l'Ontario – Projet Logement des jeunes
Courage in the Face of Hate (CFH)	-	9,044	Courage face à la haine (CFH)
Truth and Reconciliation Commission of Canada – Two Spirits Reconciliation Forum	-	2,630	Commission de vérité et réconciliation du Canada – Forum réconciliation des deux esprits
New Brunswick Inclusive School Training	-	1,829	Formation dans les écoles au Nouveau Brunswick
	$ 2,112,752	$ 1,801,984	

4. ACCOUNTS RECEIVABLE / 4. DÉBITEURS

	2016	2015	
Trade accounts	**$ 85,439**	$ 139,345	Comptes clients
HST receivable	**97,616**	70,616	TVH à recevoir
Other	**7,309**	3,100	Autre
	$ 190,364	$ 213,061	

5. CAPITAL ASSETS / 5. IMMOBILISATIONS

	Cost/ Coût	Accumulated amortization/ Amortissement cumulé	2016	2015	
Computer equipment	**$ 9,134**	**$ 4,832**	**$ 4,302**	$ 2,623	Équipement informatique
Furniture	**27,662**	**18,955**	**8,707**	12,439	Ameublement
Vehicles	**75,557**	**18,889**	**56,668**	-	Véhicules
Equipment	**28,081**	**16,825**	**11,256**	-	Équipement
Website	**10,468**	**1,744**	**8,724**	-	Site Web
Leasehold improvements in progress – [redacted]	**519,096**	**-**	**519,096**	85,579	Améliorations locatives en construction – [redacted]
	$ 669,998	**$ 61,245**	**$ 608,753**	$ 100,641	

6. DEFERRED GRANTS AND DONATIONS

The changes in deferred grants and donations are as follows:

6. SUBVENTIONS ET DONS REPORTÉS

Les variations survenues dans les soldes des subventions et dons reportés sont les suivantes :

	2016	2015	
Balance, beginning of year	$ **530,482**	$ 281,015	Solde au début
Plus: Amount received during the year	**5,123,879**	1,174,757	Ajouter : montant reçu au cours de l'exercice
Less: Amount recognized as revenue in the year	**(1,683,748)**	(925,290)	Moins : montant constaté à titre de produits de l'exercice
Balance, end of year	$ **3,970,613**	$ 530,482	Solde à la fin

Deferred grants and donations are detailed as follows:

Les subventions et dons reportés se détaillent comme suit :

	2016	2015	
Egale Centre – [redacted]	$ **3,667,536**	$ 26,589	Le Centre Egale – [redacted]
You Can Play	**119,548**	50,831	You Can Play
Safer & Accepting campuses	**86,545**	191,032	Des campus plus sécuritaires et plus tolérants
Ministry of Education of Ontario – Safer Accepting Schools	**22,232**	91,108	Ministère de l'Éducation de l'Ontario – Des écoles plus sécuritaires et tolérantes en Ontario
Two Spirits – Safer Accepting Schools	**19,671**	-	Deux esprits – Des écoles plus sécuritaires et tolérantes en Ontario
Ministry of Education of Ontario – Trans Inclusive Resource Development	**17,995**	-	Ministère de l'Éducation de l'Ontario – Développement des ressources pour les transsexuels
York University – Transgender and performance Ethnography	**9,000**	-	Université de York – L'ethnographie des transgenres et de la performance
Draw the Line - TSVIP	**8,948**	75,318	Traçons les limites
Parents Reaching Out	**6,750**	-	Sensibilisation des parents
Senior Toolkit	**6,400**	-	Trousse pour les aînés
Men's Health Partner (NTC)	**4,234**	33,445	Partenaire pour la santé des hommes (NTC)
Public Service Alliance of Canada	**1,038**	1,339	Alliance de la Fonction publique du Canada
Youth Housing Support and Crisis Intervention Centre	**716**	10,916	Centre d'intervention de crises et logement des jeunes
Balance to carry forward	**3,970,613**	480,578	Solde à reporter

6. DEFERRED GRANTS AND DONATIONS (continued)

6. SUBVENTIONS ET DONS REPORTÉS (suite)

Balance carried forward		**3,970,613**	480,578	Solde reporté
Ontario English Catholic Teachers Association (OECTA)		-	20,487	Ontario English Catholic Teachers Association (OECTA)
Youth Suicide Prevention Toolkit		-	13,520	Trousse de prévention du suicide chez les jeunes
New Horizons for Seniors Program		-	9,497	Programme Nouveaux Horizons pour les aînés
LGBTQ2S Seniors Summit 2016		-	6,400	LGBTQ2S Sommet sur les aînés 2016
Balance, end of year	$	**3,970,613**	$ 530,482	Solde à la fin

7. DEFERRED GRANTS RELATED TO CAPITAL ASSETS

The deferred grants related to capital assets represent funding received specifically to purchase capital assets, which are recognized in the statement of operations on the same basis as the related capital asset depreciation.

7. SUBVENTIONS REPORTÉES LIÉES AUX IMMOBILISATIONS

Les subventions reportées liées aux immobilisations reflètent le financement gouvernemental reçu spécifiquement pour l'achat d'immobilisations. Les subventions sont reconnues à l'état des résultats selon la même méthode que la charge d'amortissement liée à ces immobilisations.

		2016		2015	
Balance, beginning of year	$	-	$	8,928	Solde au début
Plus: Amount received during the year		**75,557**		-	Plus : montant reçu au cours de l'exercice
Less: Amount recognized as revenue in the year		**(18,889)**		(8,928)	Moins : montant constaté à titre de produit de l'exercice
Balance, end of year	$	**56,668**	$	-	Solde à la fin

8. LONG-TERM DEBT

8. DETTE À LONG TERME

	2016	2015	
Long-term debt with lien on a vehicle, net book value of $28,029 – 0%, maturing in April 2022	$ 26,445	$ -	Dette à long terme avec privilège sur un véhicule d'une valeur comptable nette de 28 029 $ - 0 %, venant à échéance en avril 2022
Long-term debt with lien on a vehicle, net book value of $28,639 – 0%, maturing in April 2022	28,044	-	Dette à long terme avec privilège sur un véhicule d'une valeur comptable nette de 28 639 $ - 0 %, venant à échéance en avril 2022
	54,489	-	
Current portion of long-term debt	10,220	-	Partie courante de la dette à long terme
	$ 44,269	$ -	

Long-term debt principal repayments ever the next five years are as follows:

Les versements en capital estimatifs à effectuer au cours des cinq prochains exercices sont les suivants :

2017	$ 10,220
2018	$ 10,220
2019	$ 10,220
2020	$ 10,220
2021	$ 10,220

9. NET CHANGE IN NON-CASH WORKING CAPITAL ITEMS

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

	2016	2015	
Accounts receivable	$ 22,697	$ (22,811)	Débiteurs
Grants receivable	(2,727)	(29,742)	Subventions à recevoir
Prepaid expenses	(10,634)	(15,173)	Frais payés d'avance
Advance to Égale Canada	-	52,786	Avance à Égale Canada
Accounts payable and accrued liabilities	(24,655)	52,382	Créditeurs et frais courus
Deferred grants and donations	3,440,131	249,467	Subventions et dons reportés
Prepaid lease – [redacted]	(592,216)	-	Loyer payé d'avance – [redacted]
Note payable – [redacted]	189,483	-	Effet à payer – [redacted]
	$ 3,022,079	$ 286,909	

10. 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.

The Organization establishes allowances for doubtful accounts while keeping in mind the specific credit risk of clients, their historic tendencies and economic situation. Approximately 54% of the total trade accounts is to be received from one entity. The Organization considers that no risk arises from that situation.

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.

10. 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.

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. Environ 54 % du total des comptes clients sont à recevoir de une entité. L'organisme évalue qu'aucun risque important ne découle de cette situation.

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 dernier est exposé sont minimes.

11. INTERNAL RESTRICTIONS

The [redacted] Fund

The Organization is the designated beneficiary of a donation of $653,000 from the estate of [redacted]. An amount of $53,000 was received and recognized as general donations in 2015 and the balance of $600,000 was received and recognized in 2016 as general donations. An amount of $410,000 of the donation is internally restricted and was established by the Board of Directors for contingencies in the best interest of the Organization. Only the Board of Directors can approve the use of the reserve.

11. AFFECTATIONS INTERNES

Le Fonds [redacted]

L'Organisation est le bénéficiaire désigné d'un don de 653 000 $ provenant de la succession de [redacted] Un montant de 53 000 $ a été reçu et constaté comme dons généraux en 2015 et le solde de 600 000 $ a été reçu et constaté en 2016 en tant que dons généraux. Un montant de 410 000 $ du don est grevé en affectation interne et a été établi par le conseil d'administration à être utilisé pour des éventualités. Seul le conseil d'administration peut approuver l'utilisation des fonds de la réserve.

12. CONTRACTUAL OBLIGATIONS

The commitments of the Organization under lease agreements expiring in 2018 aggregate to $311,169 and include the following payments over the next two years:

2017	$ 153,488
2018	$ 157,681

12. ENGAGEMENTS CONTRACTUELS

Les engagements pris par l'organisme en vertu de baux venant à échéance en 2018 totalisent 311 169 $ et comprennent les versements suivants pour les deux prochains exercices :

13. 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.

13. ÉVENTUALITÉS

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.

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.

On the basis of information provided by management, we have compiled the following supplementary information. We have not performed an audit or a review engagement in respect to this supplementary information. Accordingly, we do not express an audit opinion or a review conclusion on this supplementary information.

Users are cautioned that the supplementary information hereafter is not required to achieve a fair presentation of the financial position, results of operations and cash flows of Egale Canada – Human Rights Trust according to Canadian accounting standards for not-for-profit organizations and that it may not be suitable for their purposes.

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 portant sur ces états financiers sont présentés dans la section précédente de ce document.

Sur la base des informations fournies par la direction, nous avons compilé l'information financière supplémentaire. Nous n'avons pas réalisé une mission d'audit ou d'examen à l'égard de l'information financière supplémentaire et, par conséquent, nous n'exprimons aucune assurance à leur sujet.

Le lecteur doit garder à l'esprit que l'information financière supplémentaire n'est pas requise pour atteindre l'objectif d'une image fidèle de la situation financière, des résultats et des flux de trésorerie d'Egale Canada – Human Rights Trust selon les Normes comptables canadiennes pour les organismes sans but lucratif et que l'information financière supplémentaire risque de ne pas convenir à ses besoins.

[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, 2016

(unaudited – see Comment, Page 18)

INFORMATION FINANCIÈRE SUPPLÉMENTAIRE

EXERCICE CLOS LE 31 DÉCEMBRE 2016

(non audité – voir Commentaire, page 18)

PROJECT EXPENSES	2016	2015	CHARGES DE PROJETS
Ontario Safer & Accepting Schools	$ **545,163**	$ 471,623	Des écoles plus sécuritaires et tolérantes en Ontario
Egale Centre - [redacted]	**350,394**	65,138	Le Centre Egale – [redacted]
Safer & Accepting campuses	**236,397**	102,404	Des campus plus sécuritaires et plus tolérants
Youth Housing Support & Crisis Intervention Center	**229,217**	238,609	Centre d'intervention de crises et logement des jeunes
Draw the Line - TSVIP	**121,370**	34,682	Traçons les limites
Trans Inclusive Resource Development	**73,599**	89,882	Développement des ressources pour les transsexuels
Men's Health Partner	**66,711**	76,574	Partenaire pour la santé des hommes
You Can Play	**63,047**	1,703	You Can Play
Newfoundland & Labrador Equity and Inclusive Education Resource Kit	**56,665**	23,501	Terre-Neuve et Labrador – Équité et trousse éducative
Two Spirits – Safer and Accepting Schools	**26,135**	-	Deux esprits – Des écoles plus sécuritaires et tolérantes
Two Spirits, One Voice – Aboriginal Youth Initiative	**13,394**	34,891	Deux esprits, une seule voix – Initiative de la jeunesse autochtone
Seniors Community Grant Program	**13,173**	7,436	Programme de subvention aux projets communautaires pour l'inclusion des personnes âgées
New Horizons for Seniors Program	**9,899**	6,982	Programme Nouveaux Horizons pour les aînés
OUTshine	**-**	170,651	Audace
Out At Night	**-**	161,932	Out At Night
New Brunswick – My GSA French Resource Kit	**-**	66,097	Nouveau Brunswick – Ma trousse GSA version francophone
Youth Homelessness Summit	**-**	50,041	Sommet des jeunes sans-abri
New Brunswick – My GSA English Resource Kit	**-**	39,818	Nouveau Brunswick – Ma trousse GSA version anglophone
Youth Housing Project	**-**	23,923	Projet Logement des jeunes
Courage in the Face of Hate (CFH)	**-**	9,077	Courage face à la haine (CFH)
Two Spirits Reconciliation Forum	**-**	2,630	Forum réconciliation des deux esprits
New Brunswick Inclusive School Training	**-**	1,829	Formation dans les écoles au Nouveau Brunswick
Other projects	**251,163**	132,866	Autres projets
	$ **2,056,327**	$ 1,812,289	