

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

FINANCIAL STATEMENTS

DECEMBER 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Trillium Childhood Cancer Support Centre

We have audited the accompanying financial statements of Trillium Childhood Cancer Support Centre, which comprise the statement of financial position as at December 31, 2017, and the statement of operations, statement of changes in net assets and statement of 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 audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on 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 organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Trillium Childhood Cancer Support Centre derives a material amount of revenue from donations and fundraising activities. We were not able to obtain sufficient appropriate audit evidence about the completeness of the reported amounts for accounts receivable, donation and fundraising revenue, revenue in excess of expenses and changes to net assets because there is no direct relationship between assets or services given up in exchange for amounts received or receivable. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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 Trillium Childhood Cancer Support Centre as at December 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

A handwritten signature in black ink that reads "DBK Accounting Professional Corporation". The signature is written in a cursive, flowing style.

DBK Accounting Professional Corporation
Authorized to practice public accounting by the Chartered
Professional Accountants of Ontario

Hamilton, Ontario
March 3, 2018

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

**STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2017**

	Capital Asset Fund	OuR Island Fund	Rainbow Lake Fund	Board of Directors Fund	Unrestrict- ed Fund	Total	Total
	2017	2017	2017	2017	2017	2017	2016
ASSETS							
CURRENT ASSETS							
Cash	-	362	-	115,571	536,796	652,729	637,606
Accounts receivable	-	-	-	-	10,162	10,162	40,505
Government remittances receivable	-	-	-	-	19,815	19,815	78,400
Prepaid expenses (and deposits)	-	-	-	-	302	302	32,135
	-	362	-	115,571	567,075	683,008	788,646
INVESTMENTS (Note 3)	-	-	-	389,429	-	389,429	384,764
CAPITAL ASSETS (Note 4)	-	1,427,684	171,608	-	594,635	2,193,927	2,285,064
	-	1,428,046	171,608	505,000	1,161,710	3,266,364	3,458,474
LIABILITIES							
CURRENT LIABILITIES							
Accounts payable and accrued liabilities	-	-	-	-	24,412	24,412	24,326
Unearned revenue	-	-	-	-	1,000	1,000	1,000
Current portions (Note 5)	-	-	5,424	-	-	5,424	118,424
	-	-	5,424	-	25,412	30,836	143,750
LONG-TERM DEBT (Note 5)	-	-	12,882	-	-	12,882	18,306
	-	-	18,306	-	25,412	43,718	162,056
FUND BALANCES							
NET ASSETS	-	1,428,046	153,302	505,000	1,136,298	3,222,646	3,296,418
	-	1,428,046	171,608	505,000	1,161,710	3,266,364	3,458,474

Approved on behalf of the board

Director, 
 Director, 

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Capital Asset Fund 2017	OuR Island Fund 2017	Rainbow Lake Fund 2017	Board of Directors Fund 2017	Unrestricted Fund 2017	Total 2017	Total 2016
REVENUES							
Donations	\$ -	\$ 202,326	\$ 110,898	\$ -	\$ 2,309,551	\$ 2,622,775	\$ 2,768,548
Rental	-	-	274,928	-	-	274,928	208,689
Less: related costs	-	-	(127,382)	-	-	(127,382)	(82,896)
Interest income and net capital gains	-	-	-	-	3,411	3,411	4,301
Other income	-	-	-	-	5,393	5,393	8,847
	-	202,326	258,444	-	2,318,355	2,779,125	2,907,489
EXPENSES							
Amortization	-	56,474	27,716	-	23,697	107,887	115,665
Corporate governance	-	-	-	-	5,872	5,872	5,835
Fund-raising direct cost	-	-	-	-	163,210	163,210	68,605
Interest on long-term debt	-	2,977	-	-	-	2,977	5,126
Materials and services	-	110,403	152,199	-	77,912	340,514	325,358
Office	-	12,577	23,456	-	35,889	71,922	83,208
Property and insurance	-	98,965	295,746	-	63,741	458,452	431,024
Special Programs	-	71	648	-	1,492	2,211	1,496
Staff	-	377,018	582,149	-	789,715	1,748,882	1,697,427
Transportation	-	30,221	25,349	-	22,782	78,352	81,620
	-	688,706	1,107,263	-	1,184,310	2,980,279	2,815,364
	-	(486,380)	(848,819)	-	1,134,045	(201,154)	92,125
OTHER EXPENSES/(INCOME)							
Rental income	-	-	(127,382)	-	-	(127,382)	(82,896)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ -	\$ (486,380)	\$ (721,437)	\$ -	\$ 1,134,045	\$ (73,772)	\$ 175,021

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017 Capital Asset Fund	2017 OuR Island Fund	2017 Rainbow Lake Fund	2017 Board of Directors' Fund	2017 Unrestrict- ed Fund	2016 Total	2016 Total
BALANCE, BEGINNING OF YEAR	2,148,334	9,561	-	474,000	664,523	3,296,418	3,121,397
Allocation of fund balances (Note 14)	<u>(2,148,334)</u>	<u>1,363,953</u>	<u>166,926</u>	-	<u>617,455</u>	-	-
NET ASSETS, BEGINNING OF YEAR	-	1,373,514	166,926	474,000	1,281,978	3,296,418	3,121,397
Excess(deficiency) of revenues over expenses	-	(486,380)	(721,437)	-	1,134,045	(73,772)	175,021
Inter-fund transfers	-	420,706	693,721	31,000	(1,145,427)	-	-
Acquisition of tangible capital assets	-	7,206	8,668	-	(15,874)	-	-
Net repayment of long-term debt	-	113,000	5,424	-	(118,424)	-	-
NET ASSETS, ENDING OF YEAR	-	<u>1,428,046</u>	<u>153,302</u>	<u>505,000</u>	<u>1,136,298</u>	<u>3,222,646</u>	<u>3,296,418</u>

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017 Capital Asset Fund	2017 OuR Island Fund	2017 Rainbow Lake Fund	2017 Board of Directors Fund	2017 Unrestrict- ed Fund	2017 Total	2016 Total
OPERATING ACTIVITIES							
Net income (loss)	-	(486,380)	(721,437)	-	1,134,045	(73,772)	175,021
Adjustments for							
Amortization	-	56,474	27,716	-	23,697	107,887	115,665
	-	(429,906)	(693,721)	-	1,157,742	34,115	290,686
Change in non-cash working capital items							
Accounts receivable	-	-	-	-	30,343	30,343	22,043
Prepaid expenses (and deposits)	-	-	-	-	31,833	31,833	(31,339)
Accounts payable and accrued liabilities	-	-	-	-	86	87	(7,526)
Government remittances receivable	-	-	-	-	58,585	58,585	(40,006)
Unearned revenue	-	-	-	-	-	-	1,000
Current portions	-	(118,424)	5,424	-	-	(113,000)	118,424
Interfund transfers of cash	-	120,207	14,092	-	(134,299)	-	-
	-	(428,123)	(674,205)	-	1,144,290	41,963	353,282
INVESTING ACTIVITIES							
Investments	-	-	-	(4,665)	-	(4,665)	(3,022)
Purchase of property, plant and equipment	-	(7,206)	(8,668)	-	(876)	(16,751)	(93,562)
	-	(7,206)	(8,668)	(4,665)	(876)	(21,416)	(96,584)
FINANCING ACTIVITIES							
Long-term debt	-	5,424	(10,848)	-	-	(5,424)	(230,848)
Inter-fund transfers	-	420,706	693,721	31,000	(1,145,427)	-	-
	-	426,130	682,873	31,000	(1,145,427)	(5,424)	(230,848)
Increase (decrease) in cash	-	(9,199)	-	26,335	(2,013)	15,123	25,850
Cash, beginning of year	-	9,561	-	89,236	538,809	637,606	611,756
Cash, end of year	-	362	-	115,571	536,796	652,729	637,606

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

1. NATURE OF OPERATIONS

The Trillium Childhood Cancer Support Centre is a not-for-profit organization, whose primary purpose is to provide, in Ontario, psycho-social support to children afflicted with cancer and to their families. The Organization was incorporated by Letters Patent under the Canada Corporations Act on July 7, 1987, and is a Registered Charity under Section 149 of the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) REVENUE RECOGNITION

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted and unrestricted investment income is recognized as revenue when earned.

Externally restricted contributions for the purchase of capital assets are recognized as revenue in the year the revenue is received in the respective Fund.

(b) FUND ACCOUNTING RESTRICTED

The revenues and expenses related to the collection of unrestricted donations and fund raising activities are reported in the Unrestricted Fund. The Restricted Fund reports amounts for which the use is restricted by the donors and related investment income on the fund balance.

OuR Island Fund and Rainbow Lake Fund

OuR Island and Rainbow Lake are two sites in Ontario on which the Organization maintains permanent camping facilities. Revenues received in the form of donations, and designated by the donor for use in programs operated at OuR Island or Rainbow Lake are credited to the OuR Island or Rainbow Lake, and are for a specified capital purpose. The revenues are retained and restricted until that specified capital purpose has been discharged. The expenses incurred in operating programs at OuR Island and Rainbow Lake are charged to those funds. The OuR Island Fund and Rainbow Lake Fund are both externally restricted.

Board of Directors' Fund

The Board of Directors from time to time transfers funds from unrestricted assets into the Board of Directors' Fund with the objective of building a reserve against unforeseen reductions in revenues or increases in expenses. The Board of Directors' Fund may not be drawn upon without prior consent of the Board of Directors, and is internally restricted.

Unrestricted Fund

All other revenues and expenses, and assets and liabilities, are reported in the Unrestricted Fund.

(c) INVESTMENTS

Investments consist of non-fixed income and fixed income instruments and are reported at fair value.

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) CAPITAL ASSETS

Capital assets are recorded at cost. The organization provides for amortization using the following methods at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates and methods are as follows:

Buildings	Straight-line	4%
Catering equipment	Declining balance	20%
Boats	Declining balance	20%
Camp equipment	Declining balance	20%

In the year of acquisition tangible capital assets are amortized at half the normal annual rate, while intangible capital assets are amortized at the full rate.

Leasehold improvements are amortized on a straight-line basis over the life of the lease less six months (to facilitate the application of amortization of half the normal rate in the year of acquisition) plus any extension to the lease already executed at the time of any addition, or twenty-five years, whichever is less.

(e) DONATED MATERIAL AND SERVICES

Donated materials are recognized at fair value where this can be reasonably determined and where, had the materials not been donated, it would have been necessary to purchase them.

The work of the Organization is dependent to some extent on the voluntary service of many individuals. The value of donated services is not recognized in these financial statements.

(f) USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are accounting for amortization and legal contingencies.

(g) ALLOCATED EXPENSES

The Organization runs several camping and related programs, and routinely incurs expenses on fund-raising and administration. All expenses are allocated, based on management's estimate of consumption, to programs, fund raising, or administration (which includes the cost of corporate governance). Expenses allocated to fund-raising or to administration are not re-allocated to programs. Management ensures that the basis for allocation of expenses is applied consistently from year to year, and regularly reviews its estimates of consumption, asset usage, and staff time allocation to ensure that the resulting allocations represent fairly the manner in which expenses are absorbed across the Organization.

(h) FINANCIAL INSTRUMENTS

The organization's financial instruments consist of cash, accounts receivable, investments, accounts payable, accrued liabilities and long-term debt. Unless otherwise noted it is management's opinion that the organization is not exposed to significant interest, currency or credit risks.

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

3. INVESTMENTS

	2017	2016
Non fixed income: Canadian equities, at fair value	\$ 6,541	\$ 5,650
Fixed income: Guaranteed investment certificates, at fair value	382,888	379,114
	\$ 389,429	\$ 384,764

The investment in Canadian equities was the result of a stock donation from an individual. The guaranteed investment certificates mature on a staggered basis in 2017, and carry effective interest rates from 0.50% to 0.85% a year. Fair values of all the non-fixed income investments are determined directly, in full, by reference to published data from the active market.

4. CAPITAL ASSETS

	2017 Cost	2017 Accumulated amortization	2017 Net	2016 Net
OuR Island Fund				
Land	\$ 708,000	\$ -	\$ 708,000	\$ 708,000
Buildings	1,033,684	375,089	658,595	699,939
Catering equipment	66,862	56,889	9,973	12,467
Boats	237,509	209,442	28,067	35,084
Camp equipment	226,700	203,651	23,049	20,706
	2,272,755	845,071	1,427,684	1,476,196
Rainbow Lake Fund				
Leasehold improvements	4,037,621	3,957,277	80,344	85,263
Vehicles	53,009	37,554	15,455	22,079
Catering equipment	66,862	56,889	9,973	12,467
Boats	237,509	209,442	28,067	35,084
Camp equipment	261,252	223,483	37,769	42,185
	4,656,253	4,484,645	171,608	197,078
Unrestricted Fund				
Land	469,436	-	469,436	467,760
Buildings	172,423	83,995	88,428	95,325
Vehicles	190,259	177,436	12,823	18,400
Furniture and fixtures	57,053	42,943	14,110	17,638
Computer equipment	94,413	92,346	2,067	2,953
Donor database software	57,508	49,737	7,771	9,714
	1,041,092	446,457	594,635	611,790
	\$ 7,970,100	\$ 5,776,173	\$ 2,193,927	\$ 2,285,064

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

5. LONG-TERM DEBT

	2017	2016
Loan from Royal Bank of Canada, bearing interest at prime rate plus 0.39% a year, repayable by annual installments of \$27,000 plus accrued interest, due May 25, 2017	\$ -	\$ 63,000
Loan from Royal Bank of Canada, bearing interest at prime rate plus 0.39% a year, repayable by annual installments of \$50,000 plus accrued interest, due November 30, 2017	-	50,000
Loan from Doughty Williamson Ltd., bearing interest at 0% a year, repayable in monthly installments of \$452, due March 31, 2021	18,306	23,730
	18,306	136,730
Less current portion	5,424	118,424
Due beyond one year	\$ 12,882	\$ 18,306

Estimated principal re-payments are as follows:

	2017	2016
2017	\$ -	\$ 118,424
2018	5,424	5,424
2019	5,424	5,424
2020	5,424	5,424
2021	2,034	2,034
	18,306	136,730
	\$ 18,306	\$ 18,306

The Organization has access to a revolving line of credit provided by Canadian Imperial Bank of Commerce. This is limited to a maximum of \$250,000 in borrowings at any time, with interest chargeable at prime rate plus 1.5% a year.

6. DONATIONS RECEIVED

	2017	2016
Canadian charitable and similar organizations - overall total including:		
Coast to Coast Against Cancer Foundation	\$ 763,024	\$ 738,080
MLSE Foundation	312,468	358,516
Odd Fellows and Rebekah Capital Fund	106,416	105,036
Others	130,358	123,557
	1,312,266	1,325,189
Donations from Estates, over \$5,000 each	227,542	283,035
Other donations [including \$89,785 (2016 - \$112,190) from the Set Sail for Hope Event]	1,082,964	1,160,324
	1,310,506	1,443,359
Total	\$ 2,622,772	\$ 2,768,548

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

7. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) MARKET RISK

Market risk is the risk that the fair value, or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

(b) CREDIT RISK

Accounts receivable: credit risk associated with accounts receivable is minimized by the Organization's policies and procedures respecting the extension of credit and the process of collection of outstanding accounts receivable. This includes accrued interest on fixed income investments, donations received after the year end, and other amounts due from various parties.

Management believes concentrations of credit risk with respect to amounts receivable is limited due to the credit quality of the parties extended credit, as well as the large number and geographic dispersion of smaller customers.

(c) LIQUIDITY RISK

Liquidity risk is the risk that the Organization will not be able to meet a demand for cash or fund its obligations as they come due.

The Organization meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations, anticipating investing and financing activities and holding assets that can be readily converted into cash.

(d) INTEREST RATE RISK

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments, will fluctuate due to changes in market interest rates.

The exposure of the Organization to interest rate risk arises from its interest bearing assets.

The Organization's interest bearing assets include amounts on deposit, cash equivalents and short-term investments with financial institutions that earn interest at market rates.

The Organization manages its exposure to the interest rate risk of its cash and cash equivalents and short-term investments by maximizing the interest income earned on excess funds while maintaining the liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest on cash and cash equivalents and short-term investments do not have a significant impact on the Organization's results of operations.

The objective of the Organization with respect to its fixed income investments is to ensure the security of principal amounts invested, provide for a high degree of liquidity, and achieve a satisfactory investment return.

The Organization manages the interest rate risk exposure of its fixed income investments by using a laddered portfolio with varying terms to maturity. The laddered structure of maturities helps to enhance the average portfolio yield, while reducing the sensitivity of the portfolio to the impact of interest rate fluctuations.

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

8. INTEREST PAID ON LONG-TERM DEBT

During the year, the Organization paid, and had outward cash flows for interest on long-term debt as follows:

	2017	2016
Interest on long-term debt	\$ 2,977	\$ 5,126

9. COMMITMENTS

The Organization may be contingently liable for site clearance and restoration costs in the event that it no longer occupies the site at Rainbow Lake. The lease on this site will expire on May 31, 2035, but does not clearly specify whether or not the Organization is liable for site clearance or restoration. Accordingly, the Board of Directors of the Organization believe that it is not appropriate to make any provision for such costs at this time.

The Organization was not committed to any other material capital projects or contracts, other than those in the normal course of business, as at December 31, 2017.

10. DONATED MATERIALS

During the year the following were received as donations:

	2017	2016
Boats	\$ -	\$ 7,500
Camp equipment	-	12,850
Catering equipment	898	-
Leasehold Improvements at Rainbow Lake	4,200	23,393
Securities quoted on a Canadian public stock exchange	19,228	12,551
Miscellaneous items consumed in programs	22,460	10,399
Total	\$ 46,786	\$ 66,693

11. COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year revenue over expenses.

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

12. INTER-FUND TRANSFERS

Capital Asset Fund

The Board of Directors approves transfers of income and cash from the Unrestricted Fund to cover the cost of acquiring capital assets to the extent that such acquisitions are not funded by donations designated specifically for that purpose.

OuR Island Fund

The Organization receives donations from the Independent Order of Odd Fellows which are restricted to the payment of principal and interest on the long-term debt related to the acquisition of the freehold property at OuR Island (see Notes 5 and 6). To the extent that these funds are not yet paid over to the lender, they are retained in a separate bank account. The donations are, however, considered as part of the pool of donations which are designated for application to the OuR Island Fund generally. Donations designated by the donor to this Fund, other than those restricted to the repayment of long-term debt as described, are insufficient to cover the entire cost of the OuR Island Program. Accordingly, the Board of Directors transfers surplus income and cash, as required, from the Unrestricted Fund to cover operating deficits in the OuR Island Fund.

Rainbow Lake Fund

Donations designated by the donor to this Fund, other than those restricted to the repayment of long-term debt as described, are insufficient to cover the entire cost of the Rainbow Lake Program. Accordingly, the Board of Directors transfers surplus income, and cash as required, from the Unrestricted Fund to cover operating deficits in the Rainbow Lake Fund.

Board of Directors' Fund

The Board of Directors' from time to time transfers funds from unrestricted assets into the Board of Directors' Fund with the objective of building a reserve against unforeseen reductions in revenues or increases in expenses.

13. INTER-FUND BALANCES

Balances due from one Fund to another are repayable at the discretion of the Board of Directors and are thus treated as being current in nature. These balances are not subject to interest and have no fixed terms of repayment.

14. REALLOCATION OF FUNDS

The capital asset fund balance and respective assets and liabilities have been reallocated to the fund in which the assets are utilized.

TRILLIUM CHILDHOOD CANCER SUPPORT CENTRE

**SCHEDULE OF EXPENSES
DECEMBER 31, 2017**

	OuR Island Fund 2017	Rainbow Lake Fund 2017	Day Camps 2017	Year End Programs 2017	Trillium in the Community 2017	Fund-Raising 2017	Administration and Overhead 2017	December 31 2017
Amortization	56,474	27,716	-	2,942	2,407	1,469	16,879	107,887
Amortization	59,725	28,769	-	3,863	3,161	2,195	17,952	115,665
Corporate governance	-	-	-	-	-	-	5,872	5,872
Corporate governance	-	-	-	-	-	-	5,835	5,835
Fund-raising direct cost	-	-	-	-	-	163,210	-	163,210
Fund-raising direct cost	-	-	-	-	-	68,605	-	68,605
Interest on long-term debt	2,977	-	-	-	-	-	-	2,977
Interest on long-term debt	5,126	-	-	-	-	-	-	5,126
Materials and services	110,403	152,199	4,263	53,636	310	-	19,703	340,514
Materials and services	117,494	152,630	3,554	35,236	1,491	-	14,953	325,358
Office	12,577	23,456	-	3,770	3,134	6,050	22,935	71,922
Office	15,809	30,120	73	4,827	3,970	10,086	18,322	83,207
Property and insurance	98,966	295,746	-	11,426	8,581	8,243	35,490	458,452
Property and insurance	98,972	281,723	-	11,657	8,363	8,027	22,281	431,023
Special Programs	71	648	1,061	-	431	-	-	2,211
Special Programs	778	175	461	-	83	-	-	1,497
Staff	377,018	582,149	2,418	286,420	163,059	198,723	139,095	1,748,882
Staff	370,923	583,715	1,529	257,636	148,822	197,559	137,243	1,697,427
Transportation	30,221	25,349	2,541	12,991	2,776	2,325	2,149	78,352
Transportation	32,527	21,817	1,758	16,215	3,340	2,900	3,064	81,621
2017 Total	688,707	1,107,263	10,283	371,185	180,698	380,020	242,123	2,980,279
2016 Total	701,354	1,098,949	7,375	329,434	169,230	289,372	219,650	2,815,364