



35 YEARS OF PEOPLE HELPING PEOPLE

ANNUAL REPORT

2019



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Charitable Registration Number 132542705 RR0001

IDRF (International Development and Relief Foundation) is a Canadian registered charitable organization dedicated to empowering the disadvantaged people of the world. Since 1984, IDRF provides effective humanitarian aid and sustainable development programs, without discrimination, based on the Islamic principles of human dignity, self-reliance, and social justice. As a testament to our values, we were included in MoneySense's 2019 list of Top 100 Canadian Charities and twice ranked by the Financial Times as a Top 25 Charity in Canada.



MESSAGE TO OUR SUPPORTERS

Greetings and As Salaam Alaikum,

This year is IDRF's 35th Anniversary. We are pleased to mark this milestone as a charity that was made in Canada by a group of Canadian Muslims and is based on Islamic principles. The founding members of IDRF were moved by news of the suffering caused by the African famine in the mid-eighties, and organized to help those in need. Since then, we have been able to carry out relief and development projects in 45 countries across the world in Africa, Asia, Eastern Europe, the Middle East, and the Americas, including Canada.

IDRF is immensely grateful for your active participation and generous giving which has made our work possible over these past three and a half decades. Your support has enabled IDRF to garner

recognition over the years, such as being selected as a Top 25 Canadian Charity by Financial Post two years in a row and as a Top 100 Charity by Moneysense.

This past year, humanitarian crises and poverty around the world remain at the forefront of the news cycle. In response:

- We provided emergency relief aid that included food, water, hygiene kits and fuel vouchers in countries such as Somalia, Gaza, Palestine and India. We also gave emergency aid to Rohingyas in Bangladesh, and to displaced Syrians inside Syria, Turkey and Lebanon.
- On the development front, we supported education, healthcare, including eye care and mental health, clean water and livelihood development in Gaza, Guyana, Pakistan, India, Yemen and Lebanon.
- In Canada, we are proud to help youth develop their potential through peer-to-peer tutoring, job readiness tutorial sessions and web coding seminars. These skills are helping young people to find rewarding jobs and careers in the Canadian job market and the STEM field.

On behalf of IDRF's Board, staff and volunteers, thank you for supporting us. We look forward to your continued interest in IDRF as we expand the scope of our work in the future.

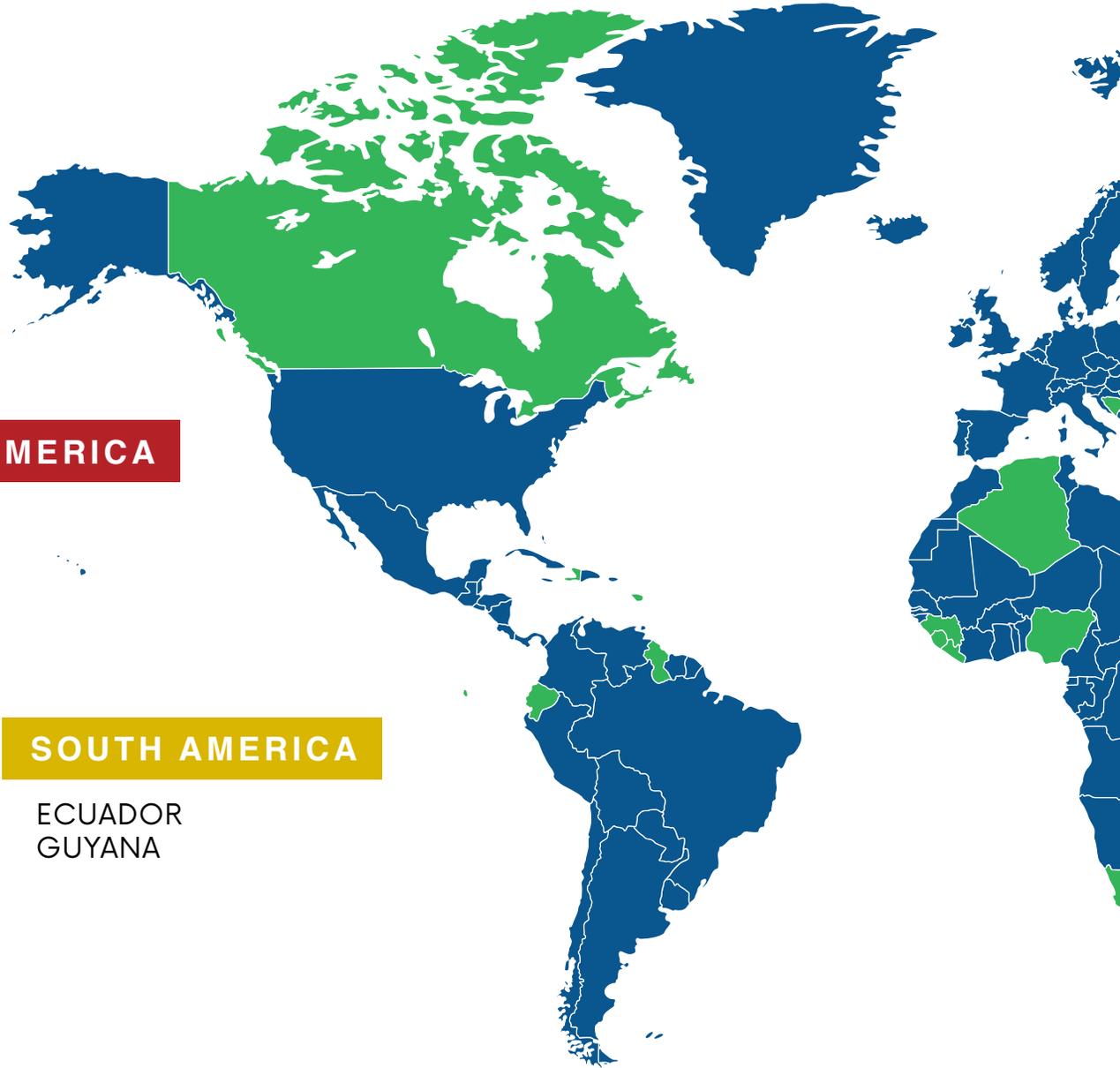
Sincerely yours,



Zeib Jeeva, O.Ont.
Chair, IDRF Board



35 YEARS OF PEOPLE HELPING PEOPLE



NORTH AMERICA

CANADA
DOMINICA
HAITI

SOUTH AMERICA

ECUADOR
GUYANA

Where We Are Making A Difference

Thanks to the generosity of our donors, IDRF has helped people in 45 countries. The countries in green indicate where we have worked over the last 35 years. Together, we have improved the lives of vulnerable people with emergency aid, healthcare, education, water and economic development support.

EUROPE

BOSNIA & HERZEGOVINA
RUSSIA (CHECHNYA)
KOSOVO

ASIA

AFGHANISTAN	IRAN
BANGLADESH	JAPAN
BURMA/MYANMAR	NEPAL
CHINA	PAKISTAN
INDIA	PHILIPPINES
INDONESIA	SRI LANKA

MIDDLE EAST

IRAQ
JORDAN
LEBANON
PALESTINE
SYRIA
TURKEY

AFRICA

ALGERIA	NIGERIA
BOTSWANA	SIERRA LEONE
EGYPT	SOMALIA
ETHIOPIA	SOUTH AFRICA
GUINEA	SUDAN
KENYA	TANZANIA
LESOTHO	UGANDA
LIBERIA	YEMEN
MALAWI	ZAMBIA
MOZAMBIQUE	



IMPACT FIGURES

Over the past year, we have helped more than **652,000** people in need:



How we provide support to the most vulnerable



Our Emergency Response programs assist communities affected by environmental or conflict-driven disasters, without discrimination. IDRF helps communities recover from these disasters, rebuild their lives, and increase their resiliency to future disasters through immediate response and long-term recovery projects.



Our Water, Sanitation and Hygiene programs enable men, women and children to have access to safe water, adequate sanitation facilities (such as washrooms and hand washing stations), and hygiene education. These resources will, in turn, keep families healthy and break the cycle of poverty.



Our Health programs provide access to essential, high-quality health services and trained healthcare workers to families who would not have access otherwise.



Our education programs ensure that boys and girls have equitable access to high quality education that will improve their employability and quality of life.



Our Economic Development programs help youth, women and men in need to become self-reliant by investing in useful and contextually appropriate job skills training.



Our Food Security and Nutrition programs provide vital sustenance to mitigate the harmful effects of malnutrition.

2018-2019 IDRF PROJECTS

WATER, SANITATION & HYGIENE

Pakistan	Clean Water, Brighter Futures IV
Somalia	Water Well Rehabilitation Somalia
Palestine	Clean Water, Healthy Children
Yemen	Yemen Solar Water Wells

EMERGENCY RELIEF

India	Food Distribution for Rohingya Refugees
Indonesia	Kerala Emergency Flooding WASH Response
Lebanon	Earthquake and Tsunami Response
Yemen	Emergency Winterization Assistance in Lebanon
Palestine	Emergency Winterization in Gaza
Bangladesh	WASH Kit Distribution in Somalia
Somalia	Emergency Food Distribution in Somalia
Somalia	Yemen Emergency Food Response

EDUCATION

Palestine	Our Children our Future
Pakistan	Girls Primary Education in Pakistan
Pakistan	Deaf Reach
Pakistan	Educational support at the Khatoon-E-Pakistan Girls Campus
Palestine	Explore, Learn and Enjoy
India	Education In Rural India Through Computer & Technical Literacy
Guyana	OVC Support Program
Canada	Licensed to Learn (L2L)

HEALTH

Pakistan	Cancer Treatment for Children
Guyana	Renal Health Care
Yemen	Yemen Health Integrated Response
Pakistan	Emergency Room Medical for Children in Karachi at The Civil Hospital
Pakistan	Midwifery Training for Women from Tharparkar
Lesotho	Improving the Quality of Life for Children with Cerebral Palsy and Their Caregivers in Lesotho
India	Phaco Emulsification System

ECONOMIC DEVELOPMENT

Canada	Get Job Ready
Canada	Women Learning to Code and Take Leadership
Guyana	NACOSA Skills Development
Guyana	Assistance to Zakat Recipients in Guyana
Palestine	Support for Gaza Farmer

FOOD SECURITY & NUTRITION

Pakistan	Qurbani 2018
Somalia	Qurbani 2018
Palestine	Qurbani 2018
Palestine	Ramadan Fresh Food Parcels
Bangladesh	Food Distribution for Rohingya Refugees in Bangladesh
Bangladesh	Qurbani 2018
Canada	Qurbani 2018
Somalia	Ramadan Emergency Food Distribution for IDPs in the Daynile district, Banadir region (2019)
Syria	Syria Emergency Food Distribution
Yemen	Yemen Food Parcels



WATER, SANITATION & HYGIENE

CLEAN WATER FOR CHILDREN IN GAZA

A large majority of Gaza children do not have access to clean drinking water which is a leading cause of preventable death among this vulnerable demographic.

Our Impact:



27 schools provided with clean water



17,000 students supplied with fresh water



1.5 litres of water daily

INSTALLING HANDPUMPS AND LATRINES IN RURAL PAKISTAN

Tharparkar, located in rural Sindh province of Pakistan, is one of the most drought impacted regions of the world. This area has been significantly affected by chronic droughts, which have destroyed livestock, crops and livelihoods. To provide this precious resource for their families, women must walk several kilometres to retrieve water, risking their personal health and safety.

Our Impact:



130 handpumps installed



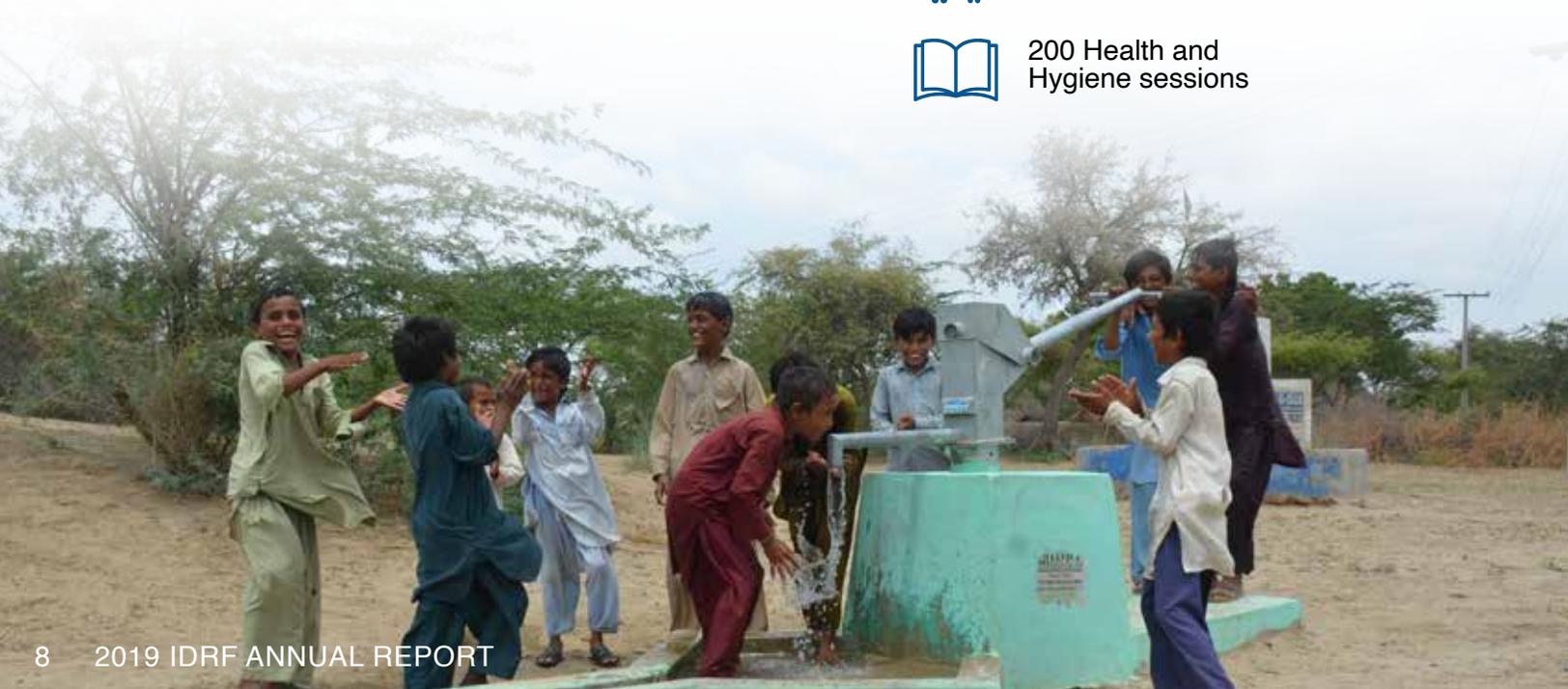
40 latrines installed



21,000 beneficiaries



200 Health and Hygiene sessions





CONSTRUCTING SOLAR WATER WELLS IN YEMEN:

As the conflict in Yemen reaches its fourth year, the war-torn country is contending with the spread of cholera and other water-borne diseases caused by the contamination of water supplies. There are inadequate water sources and infrastructure in the camps and in the City of Mukalla, which has led to people drinking unsanitary water to fulfill their daily needs.

Our Impact:



6 solar water wells constructed



35,000 beneficiaries





EMERGENCY RELIEF

PROVIDING LIFESAVING ASSISTANCE IN YEMEN

The humanitarian situation in Yemen continues to deteriorate. Over 20 million people require humanitarian aid and the conflict has displaced over 2.3 million people since March 2015. One of the most pressing needs in this crisis is access to adequate health care support for people living in the internally displaced camps of Abian and Lahj. Further, the ongoing conflict has limited the food aid available for affected families forced to flee their homes.

Our Impact:



200 patients transported and treated each month at the Alosra Specialized Hospital in Mukalla



70,000 people received food to last them one month

MEETING THE NUTRITIONAL AND SANITATION NEEDS OF THE PEOPLE OF SOMALIA

As 2019 draws to a close, 6.3 million Somalis are food insecure. Numerous factors created this food crisis, which includes climate change, conflict and extreme poverty. An estimated one million children are projected to be malnourished over the next year, including 180,000 who are likely to be severely malnourished.

Our Impact:



180,000 conflict and drought-affected people received food to last them one month



19,500 people received hygiene kits





PROVIDING FOOD ASSISTANCE TO ROHINGYA REFUGEES

Two years following a massive ethnic cleansing campaign against them in the Northern Rakhine State of Myanmar, the Rohingya refugees living in Bangladesh remain vulnerable. Over 900,000 fled to Cox's Bazar since 2017 and struggle to attain sufficient food, water, shelter and education and mainly rely on humanitarian assistance.

Our Impact:



32,000 Rohingya refugees received food aid that supported their nutritional needs for full month





HEALTH

IMPROVING THE QUALITY OF LIFE FOR CHILDREN WITH CEREBRAL PALSY IN LESOTHO

Children with Cerebral Palsy (CP) who live in Lesotho are often unable to receive the necessary support they need to live full and healthy lives. 80% of these children with CP are dependent on the public healthcare system, which is severely underfunded, under resourced and able to provide only 35 hours of physical therapy over the children's lifetime. For children with CP who live in remote and rural areas, they face even greater challenges to acquire this essential treatment.

Our Impact:



385 children with Cerebral Palsy and their mothers received training and rehabilitative therapy





MIDWIFERY TRAINING IN THARPARKAR, PAKISTAN

Each year, thousands of women in Pakistan die because of complications experienced during pregnancy and childbirth. Challenges such as poverty, inadequate information and health services and the vast distances to medical facilities all contribute to this alarming statistic.

Our Impact:



300 households supported with maternal childcare in Tharparkar, Pakistan



25 female midwives trained

PROVIDING LIFESAVING DIALYSIS TREATMENT IN GUYANA

Guyanese residents with renal issues are often unable to afford essential dialysis treatment due to its high cost and inadequate public hospital resources.

Our Impact:



100 patients received dialysis treatment 3 times per week



40 dialysis health stations provided to the Doobay Medical and Research Clinic in Guyana





EDUCATION

COMPREHENSIVE EDUCATION SUPPORT FOR CHILDREN IN GUYANA

Impoverished Guyanese children often lack access to education, which can profoundly hinder their socio-economic development. Furthermore, support services such as transportation, food stipends and clothes are needed to ensure Guyanese children receive a holistic educational experience. Many school-age children also have developmental or physical disabilities and live with grandparents or neighbours who cannot afford to pay for their education.

Our Impact:



345 orphans and children receive daily transportation, tuition, books, clothes, food, vitamins and monthly stipends to aid their learning

EDUCATIONAL ASSISTANCE FOR STUDENTS IN GAZA

The harsh living conditions in Gaza have significantly affected its education system. Overcrowding, scarce school supplies and physical infrastructure damage to over 250 schools have left the territory with few child-friendly spaces. Many youth also suffer from mental illnesses such as depression, anxiety and hyperactivity and therefore require psychosocial support

Our Impact:



400 students receive vocational training in co-curriculum support in art and drama address their mental health issues





SUPPORTING GIRLS EDUCATION IN PAKISTAN

Across Pakistan, government schools face significant challenges in providing quality education to their students. Inadequate financing, poor governance, outdated learning materials and curriculum have resulted in low student enrollment and retention rates. In addition to systemic challenges within the education system, women and girls often face several external barriers that limit their access to education.

Our Impact:



900 female youth and girls were provided with academic and co-curricular programs



200 students receive a nutritious breakfast daily





CANADIAN PROGRAMS

LICENSED TO LEARN

Licensed to Learn (L2L) is a peer tutoring program that supports thousands of youth across Canada. High achieving students are trained on how to tutor their peers that require educational support through one-on-one sessions across 100 schools. Since 2002, L2L has impacted the lives of over 30,000 students through not only peer tutoring support but also leadership conferences.

Our Impact:



5,000 students participated in the Licensed to Learn program



8 full-day leadership conferences





WOMEN LEARNING TO CODE AND TAKE LEADERSHIP

Women Learning to Code and Take Leadership provides young women (18-29) in Toronto with free coding classes to introduce them to the tech sector. The program removes the financial barriers and intimidation often linked with tech education and helps young women develop their digital skills. Participants learn HTML5, CSS3, and JavaScript (front-end web development) to build websites. In 2019-2020, we will train 30 young women and provide additional scholarships to a 12-week intensive web development program for candidates whose goal is to become fulltime software developers.

Our Impact:



30 women trained in computer coding



Over 80% of our Web Development Bootcamp participants are now employed as developers

GET JOB READY

Get Job Ready participants across Canada learn effective strategies when initiating their job search. The program places a significant emphasis on networking, how to leverage social media and job interview preparation. Get Job Ready further incorporates soft skills training through group exercises to encourage teamwork, critical thinking, problem solving and leadership. The program has reached a diverse group of young Canadians, including at-risk youth living in neighbourhood improvement areas, newcomers, Canadians and indigenous youth.

Our Impact:



500 youth trained through the Get Job Ready program



Over 90% of participants felt more prepared for the workforce after completing the program



57% female participants & 30% newcomers to Canada





RELIGIOUS GIVING



FITRAH

In the Gaza Strip, over 1.5 million people do not have reliable access to food, with 80% of the population living below the poverty line. High rates of unemployment, low purchasing power, inflation and massive infrastructure damage have all contributed to a significant reduction in the food security of Gaza families.

Our Impact:



47 acres rehabilitated for small-scale farmers and producing crops for local markets

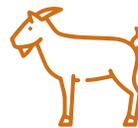


Over 90,000 people were provided with food for Fitrah this year. Food parcels were purchased from small-scale farmers

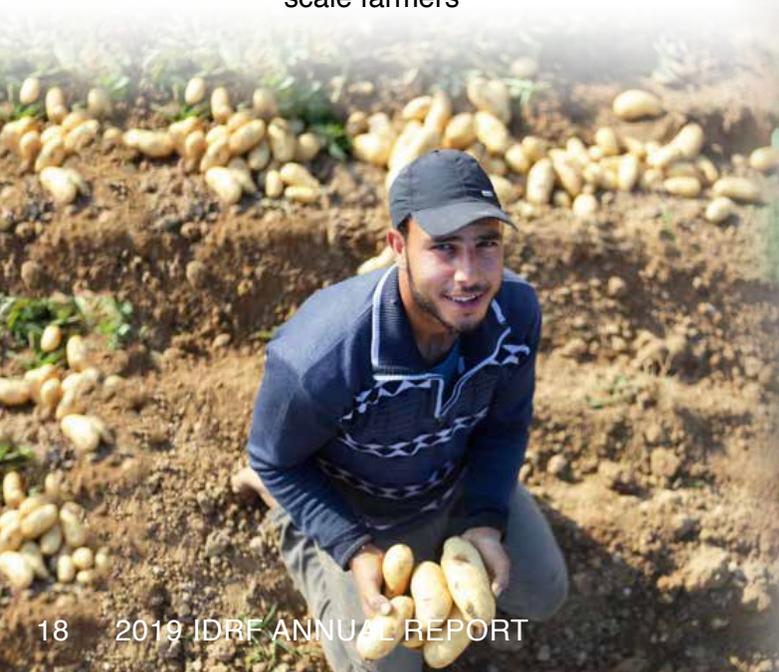
QURBANI

Every year, IDRF implements Qurbani/Udhiya projects in countries where families have limited resources to purchase meat shares for Eid ul-Adha. During the religious holiday of Eid ul -Adha, IDRF provided fresh meat to thousands of impoverished people in Somalia, Bangladesh, Palestine, Pakistan, Canada, India and Lebanon.

Our Impact:



49,100 people received meat shared for Eid ul-Adha



Financial Statements

Independent Auditor's Report

To the Directors of International Development and Relief Foundation

Qualified Opinion

We have audited the accompanying financial statements of International Development and Relief Foundation (the "Foundation"), which comprise the statement of financial position as at June 30, 2019, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at June 30, 2019, 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.

Basis for Qualified Opinion

In common with many not for profit organizations, the Foundation derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Foundation. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising events revenue, excess of revenues over expenses, and cash flows from operations for the years ended June 30, 2019 and 2018, current assets as at June 30, 2019 and 2018, and net assets as at July 1 and June 30 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended June 30, 2018 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Markham, Ontario
September 17, 2019

International Development and Relief Foundation

Statement of Financial Position

June 30 2019 2018

Assets

Current

Cash	\$ 3,488,815	\$ 130,937
Short term investments (Note 2)	3,774,134	2,171,501
Interest receivable	13,911	8,188
HST receivable	38,346	95,751
Other receivables	26,432	15,284
Prepaid expenses	22,939	42,525
	7,364,577	2,464,186
Investments (Note 2)	-	1,750,000
Note receivable (Note 3)	700,000	-
Capital assets (Note 4)	68,493	1,170,065
	\$ 8,133,070	\$ 5,384,251

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 71,550	\$ 66,481
Deferred revenue (Note 5)	614,293	479,317
	685,843	545,798

Net Assets

Unrestricted	3,751,091	3,888,239
Internally restricted for international development projects	3,696,136	950,214
	7,447,227	4,838,453
	\$ 8,133,070	\$ 5,384,251

On behalf of the Board:

Director  _____

Director  _____

International Development and Relief Foundation

Statement of Operations

For the year ended June 30	2019	2018
Revenue		
Donations and fundraising events (Note 5)	\$ 6,525,072	\$ 5,399,424
Interest and other income (Note 4)	1,454,631	42,639
	7,979,703	5,442,063
Expenses		
Program Services		
Development programs (Notes 6 and 7)	4,520,423	4,394,931
Educational development (Note 6)	48,832	47,467
	4,569,255	4,442,398
Supporting Services		
Amortization	37,469	40,261
Fundraising (Note 6)	609,306	541,893
General and administrative (Note 6)	154,899	203,841
Interest on long term debt	-	4,493
	801,674	790,488
	5,370,929	5,232,886
Excess of revenue over expenses	\$ 2,608,774	\$ 209,177

The accompanying notes are an integral part of these financial statements.

International Development and Relief Foundation

Statement of Changes in Net Assets

For the year ended June 30

	Unrestricted	Internally Restricted	Total 2019	Total 2018
Balance, beginning of year	\$ 3,888,239	\$ 950,214	\$ 4,838,453	\$ 4,629,276
Excess (deficiency) of revenue over expense	3,105,717	(496,943)	2,608,774	209,177
Transfer to internally restricted fund (Note 8)	(3,242,865)	3,242,865	-	-
Balance, end of year	\$ 3,751,091	\$ 3,696,136	\$ 7,447,227	\$ 4,838,453

The accompanying notes are an integral part of these financial statements.

International Development and Relief Foundation

Statement of Cash Flows

For the year ended June 30

2019

2018

Cash provided by (used in)

Operating activities

Excess of revenue over expenses	\$ 2,608,774	\$ 209,177
Adjustment to reconcile excess of revenue over expenses to net cash from operating activities		
Amortization	37,469	40,261
Gain on sale of capital assets	(1,395,127)	-
Changes in non cash operating balances		
Interest receivable	(5,723)	(3,184)
HST receivable	57,405	(30,282)
Other receivables	(11,148)	178,414
Prepaid expenses	19,586	(6,780)
Note receivable	(700,000)	-
Accounts payable and accrued liabilities	5,069	15,898
Deferred revenue	134,976	181,500

751,281

585,004

Investing activities

Net proceeds (purchase) of short-term investments	147,367	(3,411,433)
Proceeds on sale of capital assets	2,530,660	-
Purchase of capital assets	(71,430)	-

2,606,597

(3,411,433)

Financing activities

Repayment of long-term debt	-	(301,197)
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Net change in cash

3,357,878

(3,127,626)

Cash, beginning of year

130,937

3,258,563

Cash, end of year

\$3,488,815

\$ 130,937

The accompanying notes are an integral part of these financial statements.

June 30, 2019

1. Summary of Significant Accounting Policies

a. Purpose of Organization The International Development and Relief Foundation (the "Foundation") is a Canadian charitable organization dedicated to empowering the disadvantaged people of the world through emergency relief and participatory development programs based on the Islamic principles of human dignity, self reliance and social justice.

The Foundation undertakes relief and rehabilitation programs in developing countries and organizes educational conferences and seminars on international development issues.

The Foundation was incorporated under the Canada Corporations Act as a corporation without share capital. The Foundation is exempt from tax by virtue of section 149(1)(f) of the Income Tax Act (Canada).

b. Basis of Accounting The Foundation has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

c. Revenue Recognition The Foundation follows the deferral method of accounting for contributions whereby restricted donations are recognized as revenue in the year in which related expenses are incurred. Unrestricted donations are recognized as revenue when received. Contributions received during the year that have not been used for their specified purposes, are deferred until such time as they are used for the intended purpose. Donations in kind are recorded as revenue at fair value and are shown as a corresponding expenditure in the period received.

Interest and other income is recognized on a time proportionate basis.

The Foundation is dependent on the work of volunteers to fulfil its mission. These donated services are not recorded in these financial statements due to the difficulty in determining their fair value.

The accompanying notes are an integral part of these financial statements.

International Development and Relief Foundation

Notes to Financial Statements

June 30, 2019

1. Summary of Significant Accounting Policies (continued)

d. Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided over the estimated useful life of the asset as follows:

Building	- 40 years straight line basis
Furniture and equipment	- 20% diminishing balance basis
Computer hardware	- 30% diminishing balance basis
Computer software	- 30% diminishing balance basis

e. Net Assets Internally Restricted for International Development Projects

Relief and rehabilitation project expenses approved for future years are appropriated at the year end and reported as internally restricted net assets.

f. Allocation of Expenses

The Foundation engages in Development Programs, Educational Development and Fundraising programs. The costs of each program include the costs of personnel, premises and other expenses that are directly related to providing the program. The Foundation also incurs a number of general support expenses that are common to the administration of the Foundation and each of its programs.

The Foundation allocates certain of its general support expenses by identifying an appropriate basis of allocating each component expense, and applies that basis consistently each year. The Foundation allocates 70%, 4% and 14% of general administrative expenses to development programs, educational development and fundraising programs, respectively, with the exception of the following items, which are allocated to development programs, educational development and fundraising programs, respectively, as follows:

Postage and courier costs — 25%, 5%, 50%

International salaries and travel — 100%, 0%, 0%

Bank charges — 0%, 0%, 100%

The accompanying notes are an integral part of these financial statements.

International Development and Relief Foundation

Notes to Financial Statements

June 30, 2019

1. **Summary of Significant Accounting Policies** (continued)

g. Write-down of Long - Lived Asset

The Foundation monitors its use of capital assets and when the capital asset no longer has any longterm service potential to the organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. As at June 30, 2019, there was no writedown recorded.

h. Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. All investments have been designated to be in the fair value category, with gains and losses reported in operations in the period in which they arise. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

i. Use of Estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates 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. Actual results could differ from management's best estimates as additional information becomes available in the future.

The accompanying notes are an integral part of these financial statements.

International Development and Relief Foundation

Notes to Financial Statements

June 30, 2019

2. Investments

	2019	2018
Mutual funds	\$ 24,134	\$ 11,501
Six guaranteed investment certificates, bearing interest at 1.55%, matured July 2, 2018	-	1,860,000
One guaranteed investment certificate, bearing interest at 1.53%, matured April 5, 2019	-	300,000
Seven guaranteed investment certificates, bearing interest at 1.60%, matured June 30, 2019	-	1,750,000
Thirteen guaranteed investment certificates, bearing interest at 1.96%, maturing October 19, 2019	3,250,000	-
Two guaranteed investment certificates, bearing interest at 1.80%, maturing April 22, 2020	500,000	-
Less: current portion	3,774,134 (3,744,134)	3,921,501 (2,171,501)
	\$ -	\$ 1,750,000

3. Note Receivable

The note receivable arose upon the sale of the office premises on April 18, 2019 (see Note 4). The note matures on April 17, 2022, bears interest at the rate of 1% in the first year, 2% in the second year and 3% in the third year, and is secured by a second mortgage on the sold property.

4. Capital Assets	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ -	\$ -	\$ 324,293	\$ -
Building	-	-	918,346	137,243
Furniture and equipment	261,408	199,606	247,014	184,156
Computer hardware	75,059	68,368	67,311	65,500
Computer software	21,774	21,774	21,774	21,774
	\$ 358,241	\$ 289,748	\$ 1,578,738	\$ 408,673
		\$ 68,493		\$ 1,170,065

International Development and Relief Foundation

Notes to Financial Statements

June 30, 2019

4. Capital Assets (continued)

On April 18, 2019, the Foundation sold its office premises at Unit 908, The East Mall, Etobicoke, Ontario, for \$2,500,000 realizing a gain of \$1,395,127 which is included with interest and other income in the statement of operations. Subsequent to year end, the Foundation entered into an agreement to purchase new office premises located in North York, Ontario, at a cost of \$2,350,000. The difference of \$150,000 remaining after the completion of the transactions will be assigned to an IDRF Endowment fund. Key donors who contributed to the purchase price of the Foundation's Etobicoke office premises had requested that any capital appreciation resulting from the sale of the premise be applied towards the acquisition of subsequent office premises.

5. Deferred Revenue

	2019	2018
Opening balance	\$ 479,317	\$ 297,817
Donations and fundraising received during the year	6,660,048	5,580,924
Donations and fundraising recognized as revenue in the year	(6,525,072)	(5,399,424)
Closing balance	\$ 614,293	\$ 479,317

Deferred revenue represents the unexpended portion of four (2018 - three) grants that relate to specific programs.

4. Allocation of Expenses

General and administrative expenses of \$1,187,892 (2018 - \$1,118,786), which include salaries and benefits, occupancy costs and office expenses, have been allocated to Program and Supporting Services as follows:

	2019	2018
Development programs	\$ 870,508	\$ 827,686
Educational development	48,832	47,467
Fundraising	268,552	243,633
	\$ 1,187,892	\$ 1,118,786

June 30, 2019

7. **Related Party Transactions**

The Foundation is related to Licensed to Learn Inc. by virtue of common management. Unless otherwise noted, transactions with related parties are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration agreed to by the related parties.

During the year, the Foundation made donations to Licensed to Learn Inc. totaling \$200,000 (2018 \$150,000). In addition, the Foundation allowed Licensed to Learn Inc. to utilize its premises for operational purposes rent-free.

8. **Internally Restricted for International Development Projects**

An internally restricted fund was established to provide a reserve for relief and rehabilitation expenses approved for future years. In the current year, \$3,242,865 (2018 \$415,482) was transferred as approved by the Board of Directors.

9. **Financial Instruments**

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Foundation's financial instruments that are exposed to concentrations of credit risk relate primarily to cash, short-term investments, other receivables and note receivable.

The Foundation limits its exposure to this risk by maintaining cash and short-term investments with major financial institutions.

Liquidity Risk

Liquidity risk is the risk that the Foundation encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Foundation will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities.

The Foundation continues to focus on maintaining adequate liquidity to meet operating working capital requirements and capital expenditures.

The risks have not changed from the prior year.

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Penny Fancy, Director Resource Development
Muhammad Aslam Rasool, Director Finance
Bibi Ahmad, Finance and Admin Support Officer
Kashif Arshad, Community Development Manager
Elyas Burney, Program Manager
Augustine Dharmai, Manager, Donor Services/IT
James D'Souza, Program Manager
Ali Haidar, Community Development Manager West
Alex Hori, Communications Specialist
Yussuf Moostofa, Financial Clerk
Sabrina Natale, Program Manager
Dulaa Osman, Fund Development and Volunteer Coordinator
Farook Yusooof, Program Manager

IDRF-PAKISTAN STAFF:

Yasir Khan Muhammad

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Dr. Kamil Kazi
St. John, NB

Special Note:

Dr. Vahdet Ketene was a long-time friend of IDRF and our Halifax Representative for decades. He passed away peacefully in his sleep in June 2019. May Allah SWT rest his soul in peace.



Thank you for enabling us to fulfill our mission of people helping people these past 35 years: through your generous donations, we have been able to provide food, water, shelter and education to vulnerable people in 45 countries.

CONTACT US



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