



# **ANNUAL AGENCY REPORT 2018-2019**

**Presented at the Humanserve Annual General Meeting  
December 4, 2019**

*Submitted by Vanessa Ali, President*

Humanserve International Society for Relief and Development is a not-for-profit society incorporated in the Province of Alberta. The society works with local and international non-government organizations to provide educational, community health and social services in Lebanon and Palestine.

In 2018–2019, Humanserve continued its mandate to provide relief and development overseas and to educate the Canadian public with regards to conditions of life for disadvantaged populations in the Middle East. With public engagement, this society endeavoured to outline the role Humanserve plays in helping to alleviate suffering and in facilitating development in partnership with NGOs in the field and the role played by Canadian donors and funding agencies. The following is a summary of the most significant events in this society's past fiscal year (October 1, 2018 – September 30, 2019):

## **Projects**

***Kindergarten for Syrian Refugees – YR V*** – This project, first begun in September 2014, funded an educational program for 9 months (one academic year) to improve the conditions of Syrian refugees living in Lebanon. As well, the project aimed to focus on psycho-social activities and improve the health of children (ages 4 to 6 years) through health and hygiene puppet shows and plays.

Due to the success and overwhelming need for this project, we began running it for a fifth year starting in September 2019 with the same goals and objectives. The first overseas transfer of \$18,705.79 was made at the beginning of September.

***Al-Assaf Family Sponsorship*** – Our application made to the federal government to sponsor a family of seven currently living in a refugee camp in the Bekaa Valley in Lebanon was rejected. This led to Humanserve entering a sponsorship agreement with the Mennonite Central Committee of Alberta and obtaining approval from the AGLC to donate funds to MCCA. A payment of \$27,300 has been put in trust by MCCA for the family. The Al-Assafs have undergone their interviews and medical tests by Immigration Canada staff in Lebanon, however, the current political unrest and country-wide strikes in Lebanon have slowed the immigration process down and applications are taking much longer to go through. The situation is very fluid and therefore it is not known how long it may take for the family to get final word and hopefully receive their VISAs.



## **Annual Agency Report 2018-2019**

### **Fundraising**

**Zakat** – There were no zakat donations in this fiscal year and no call for funds was made before or during Ramadan. There were no zakat donations in the previous year.

**General Donations** - \$409.14 in unsolicited general donations were made this year. This is a \$249.86 decrease from the previous year.

**Products and Handicrafts** – We did not participate in the Just One World Sale due to lack of product and there was no sale of products made this fiscal year. \$2,056.50 worth of products were sold in the previous year.

**Pay Pal** – PayPal allows the ability for electronic donations on our website. In 2018-2019, \$20.00 was donated to Humanserve via PayPal and this has been noted as part of the general donations noted above.

**Casino** – We had a casino in September 2018. The pool payout made in this reporting period was \$80,179.16

### **Field Visits**

A field visit had been scheduled for late September, early October 2019, but due to the political unrest and uncertainty in Lebanon, it was postponed. The last field visit was made to Lebanon in May 2018 by Vanessa and Nizar Ali and Evan Worman.

### **Public Engagement**

**Web Site** ([www.Humanserve.org](http://www.Humanserve.org)) - Our site continues to be an efficient form of public engagement as well as a time and money-saving administrative tool.

**Capernaum Movie Screening** – This event was held in March 2019 at Metro Cinema. The screening was introduced by a Vanessa Ali. The film was a thought-provoking look at the life of refugees and migrants in Lebanon and very well-received by the audience. Donations received at this event are noted in the general donations under fund raising above.

### **AGLC Compliance Audit**

In August 2019, HSI was informed that we are being audited by AGLC as part of the regular, random audits that they do of the organizations which have casino licenses. Vanessa provided all the required documents, financial statements and records in September and we await the final report from AGLC during the upcoming 2019-2020 financial period for HSI. Initial findings and recommendations given at a meeting attended by Vanessa Ali and Evan Worman indicate that significant changes will need to be undertaken by HSI in the way we operate in order to meet all of the requirements of our own by-laws and to be compliant with AGLC's expectations into the future in order to maintain our casino license.

### **Summary**

This was a good year for Humanserve and our mandate. In the coming year, Humanserve will continue to support our partners overseas, raise monies for new projects and keep our funders and the Canadian public informed of our activities and about the humanitarian aspects of life for disadvantaged populations in the Middle East. We remain committed to exploring new direction for Humanserve in our effort to grow and sustain this society's vitality and we are ready to forge relationships with deserving new partners as the opportunities arise.



# **ANNUAL FINANCIAL REPORT 2018-2019**

**Presented at the Humanserve Annual General Meeting  
December 4, 2019**

To the Members of Humanserve International Society for Relief and Development,

We have reviewed the balance sheet of Humanserve International Society for Relief and Development as of September 30, 2019 and the statements of restricted and unrestricted revenue, expenses and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the society's management.

We have conducted our review in accordance with generally accepted accounting standards. In our opinion, these financial statements present fairly, in all material aspects, the financial position of the society as at September 30, 2019 and the results in operations for the year then ended in accordance with generally accepted accounting principles.

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Vanessa Ali, President  
Humanserve International

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Tracy Shaben, Treasurer  
Humanserve International

Edmonton, Alberta  
December 4, 2019



## Annual Financial Report 2018-2019

### BALANCE SHEET

For the Year Ended September 30, 2019  
(Unaudited)

#### ASSETS

	<u>2019</u>	<u>2018</u>
<b>CURRENT</b>		
Bank General - unrestricted	\$ 1,750.81	\$ 3,749.82
PayPal - unrestricted	\$ 118.72	\$ 99.34
Bank General - restricted ("Designated")	\$ 86.08	\$ 181.86
Bank Casino - restricted	\$ 668.15	\$ 314.06
Short-Term Deposits (GICs) - restricted	\$ 33,000.00	\$ -
Al-Assaf Family - restricted	\$ 5,024.99	\$ 5,019.99
<b>TOTAL</b>	<b><u>\$ 40,648.75</u></b>	<b><u>\$ 9,365.07</u></b>

#### LIABILITIES

##### CURRENT

Accounts payable and accrued liabilities - General	\$ -	\$ -
Accounts payable and accrued liabilities - PayPal	\$ -	\$ -
Accounts payable and accrued liabilities - Designated	\$ -	\$ -
Accounts payable and accrued liabilities - Casino+GIC	\$ 25,003.00	\$ -
Accounts payable and accrued liabilities - Al-Assaf Family	\$ -	\$ -
<b>TOTAL</b>	<b><u>\$ 25,003.00</u></b>	<b><u>\$ -</u></b>

#### FUND BALANCES

UNRESTRICTED FUND (General + PayPal)	\$ 1,869.53	\$ 3,849.16
RESTRICTED FUND (Designated)	\$ 86.08	\$ 181.86
RESTRICTED FUND (Casino + GIC)	\$ 8,665.15	\$ 314.00
RESTRICTED FUND (Al-Assaf Family)	\$ 5,024.99	\$ 5,019.99
<b>TOTAL</b>	<b><u>\$ 15,645.75</u></b>	<b><u>\$ 9,365.01</u></b>

APPROVED ON BEHALF OF THE BOARD:

\_\_\_\_\_ Director

\_\_\_\_\_ Director



## Annual Financial Report 2018-2019

### STATEMENT OF UNRESTRICTED GENERAL REVENUE, EXPENSES AND CHANGES IN NET ASSETS

For the year ended September 30, 2019

(Unaudited)

	<u>2019</u>	<u>2018</u>
<b>UNRESTRICTED GENERAL REVENUE</b>		
General non-tax receipted miscellaneous donations	\$ 409.14	\$ 659.00
General non-tax receipted zakat donations	\$ -	\$ -
<i>Kindergarten for Syrian Refugees</i> donations	\$ -	\$ 500.00
Sale of goods (handicrafts, soap, etc.)	\$ -	\$ 2,056.50
<i>Marcel Khalife</i> Concert ticket sales	\$ -	\$ 2,165.00
<b>TOTAL</b>	<b>\$ 409.14</b>	<b>\$ 5,380.50</b>
<b>UNRESTRICTED GENERAL EXPENSES</b>		
Bank charges	\$ -	\$ 80.00
PayPal transaction fees	\$ 0.62	\$ 1.90
Square transaction fees	\$ -	\$ 14.91
AGM dinner	\$ 210.95	\$ 155.77
Field visit expenses	\$ -	\$ 600.45
<i>Kindergarten for Syrian Refugees Project</i>	\$ -	\$ 2,260.44
<i>Al-Assaf Family</i>	\$ 877.20	\$ 9,806.85
Fundraising expenses & public engagement expenses	\$ 1,200.00	\$ 472.66
Miscellaneous expenses	\$ 100.00	\$ 500.00
<b>TOTAL</b>	<b>\$ 2,388.77</b>	<b>\$ 13,892.98</b>
<b>SURPLUS (-DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>-\$ 1,979.63</b>	<b>-\$ 8,512.48</b>
<b>UNRESTRICTED FUNDS, beginning of year</b>	<b>\$ 3,849.16</b>	<b>\$ 12,361.64</b>
<b>UNRESTRICTED FUNDS, end of year</b>	<b><u>\$ 1,869.53</u></b>	<b><u>\$ 3,849.16</u></b>



## Annual Financial Report 2018-2019

**STATEMENT OF RESTRICTED DESIGNATED REVENUE, EXPENSES  
AND CHANGES IN NET ASSETS  
For the year ended September 30, 2019  
(Unaudited)**

	<u>2019</u>	<u>2018</u>
<b>RESTRICTED DESIGNATED REVENUE</b>		
Interfund transfers for approved projects	\$ 18,700.00	\$ 40,767.23
Designated non-tax receipted donations ( <i>zakat</i> )	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 18,700.00</b>	<b>\$ 40,767.23</b>
<b>RESTRICTED DESIGNATED EXPENSES</b>		
<b>Project Remittances</b>		
<i>Kindergarten for Syrian Refugees - YR IV</i>	\$ -	\$ 39,579.93
<i>Kindergarten for Syrian Refugees - YR V</i>	\$ 18,705.78	\$ -
Project Administration	\$ 45.00	\$ 70.00
Project Monitoring	\$ -	\$ 1,452.81
Canadian Admin (Bank fees)	\$ 45.00	\$ 45.00
<b>TOTAL</b>	<b>\$ 18,795.78</b>	<b>\$ 41,147.74</b>
<b>SURPLUS (-DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>-\$ 95.78</b>	<b>-\$ 380.51</b>
<b>RESTRICTED DESIGNATED FUNDS, beginning of year</b>	<b>\$ 181.86</b>	<b>\$ 562.37</b>
<b>RESTRICTED DESIGNATED FUNDS, end of year</b>	<b><u>\$ 86.08</u></b>	<b><u>\$ 181.86</u></b>



## Annual Financial Report 2018-2019

**STATEMENT OF RESTRICTED CASINO REVENUE, EXPENSES  
AND CHANGES IN NET ASSETS**  
For the year ended September 30, 2019  
(Unaudited)

	<u>2019</u>	<u>2018</u>
<b>RESTRICTED CASINO REVENUE</b>		
Interest income	\$ 144.62	\$ 148.95
Funds transfer for casino advisors, volunteer meals	\$ -	\$ 2,534.22
Casino pool payout	\$ 80,179.16	\$ -
<b>TOTAL</b>	<b>\$ 80,323.78</b>	<b>\$ 2,683.17</b>
<b>RESTRICTED CASINO EXPENSES</b>		
Administration, office supplies	\$ 47.24	\$ -
Bank charges	\$ 45.00	\$ 17.00
Postage & courier		\$ 12.16
P.O. Box	\$ 177.45	\$ 174.30
Public Engagement (Printing)		\$ -
Website hosting & management	\$ 700.00	\$ 700.00
Interfund transfers for approved projects	\$ 18,700.00	\$ 38,506.79
Donation to MCC-AB for <i>Al-Assaf Family Sponsorship</i>	\$ 27,300.00	\$ -
Casino advisor fees	\$ -	\$ 2,402.30
Casino volunteer snacks	\$ -	\$ 131.92
<b>TOTAL</b>	<b>\$ 46,969.69</b>	<b>\$ 41,944.47</b>
<b>SURPLUS (-DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>\$ 33,354.09</b>	<b>-\$ 39,261.30</b>
<b>RESTRICTED CASINO FUNDS &amp; GICs, beginning of year</b>	<b>\$ 314.06</b>	<b>\$ 39,575.36</b>
<b>RESTRICTED CASINO FUNDS &amp; GICs, end of year</b>	<b><u>\$ 33,668.15</u></b>	<b><u>\$ 314.06</u></b>



## Annual Financial Report 2018-2019

**STATEMENT OF RESTRICTED DESIGNATED REVENUE, EXPENSES  
AND CHANGES IN NET ASSETS**  
For the year ended September 30, 2019  
(Unaudited)

	<u>2019</u>	<u>2018</u>
<b>RESTRICTED AL-ASSAF FAMILY REVENUE</b>		
Funds transfer from General account	\$ 50.00	\$ 5,050.00
<b>TOTAL</b>	<b>\$ 50.00</b>	<b>\$ 5,050.00</b>
<b>RESTRICTED AL-ASSAF FAMILY EXPENSES</b>		
Bank fees	\$ 45.00	\$ 45.00
<b>TOTAL</b>	<b>\$ 45.00</b>	<b>\$ 45.00</b>
<b>SURPLUS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>\$ 5.00</b>	<b>\$ 5,005.00</b>
<b>RESTRICTED AL-ASSAF FAMILY FUNDS, beginning of year</b>	<b>\$ 5,019.99</b>	<b>\$ 14.99</b>
<b>RESTRICTED AL-ASSAF FAMILY FUNDS, end of year</b>	<b><u>\$ 5,024.99</u></b>	<b><u>\$ 5,019.99</u></b>





## **Annual Financial Report 2018-2019**

### **Summary**

Humanserve's balance sheets for the 2019-2018 fiscal year were maintained by Vanessa Ali and reviewed by Tracy Shaben and the Financial Statements were prepared by Vanessa Ali and reviewed by Tracy Shaben.

#### **General Fund**

Fundraising activities and non-tax receipted donations amounted to \$409.14 this year. \$1,200 was spent to procure pottery from the West Bank for future fundraising activity (product sale).

With regards to the Al-Assaf Family, \$713.05 (US\$500 equivalent) was spent on emergency cash donations to the family, \$24.15 was spent on the required statutory declaration for the sponsorship agreement with MCC Alberta.

The net result for the year is a deficit of receipts over disbursements of -\$1,979.63 which when added to the brought forward balance of \$3,849.53 results in a **total surplus of \$1.869.53**.

**The remaining surplus is not earmarked for any particular project or endeavour and it is available for use at Humanserve's discretion to support fundraising activities, for field visit expenses, to remit overseas for emergency relief and for various non-project related expenses.**

#### **Restricted Designated Activities**

There was a total deficit of receipts over disbursements of -\$95.78 that when added to the brought forward balance of \$181.86 results in a **total surplus of \$86.08 left over from previous projects**.

#### **Restricted Casino Activities**

During the year, there was a total of \$46,969.69 in expenses, a casino pool payout of \$80,179.16 and interest income of \$144.62.

There were inter-fund transfers to the Designated Account of \$18,900 and an approved donation to MCCA of \$27,300 for approved use of casino funds this year.

The net result for the year is a surplus of receipts over disbursements of \$33,354.09 that that when added to the brought forward balance of \$314.06 means **there is a total surplus of \$33,668.15 with \$25,003.00 earmarked for the Kindergarten Project – YR V. This leaves \$8,665.15 available for future administration, office expenses, public engagement costs and approved project funds.**

#### **Restricted Al-Assaf Family Activities**

During the year, there was a total of \$45 in bank fee expenses

The net result for the year is a surplus of receipts over disbursements of \$5.00 that that when added to the brought forward balance of \$5,019.99 means **there is a total surplus of \$5,024.99. Because of the new sponsorship agreement with MCCA, this account is no longer needed. The account will be closed and all funds transferred back to the General Account.**



## **Annual Financial Report 2018-2019**

### ***Funds Available***

The funds available for future activities are as follows:

General Fund (incl. PayPal)	\$ 1,869.53
Designated Fund	\$ 86.08
Casino Fund (incl. GIC)	\$ 8,665.15
Al-Assaf Family	\$ <u>5,024.99</u>
<b>TOTAL</b>	<b>\$ 15,645.75</b>

### **Significant Bookkeeping Policies**

#### ***Revenue Recognition***

Restricted contributions and grants are recognized as revenue when received. Unrestricted contributions and grants are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### ***Contributed Services***

The board members contribute about 100 hours per year to assist the society in carrying out its service activities. Because of the difficulty of determining the fair value of the contributed services, there is no recognition of these services in these financial statements.

#### ***Donations***

Donations are recorded based on the amounts deposited into the society's bank and PayPal accounts.

#### ***Financial Instruments***

The society's financial instruments consist of cash, short-term deposits (GICs), accounts receivable and accounts payable. Unless otherwise noted, the society is not exposed significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

### **Restricted Net Assets**

The restricted net assets are comprised of funds the net proceeds from casinos. These funds are to be remitted to international and non-governmental organizations to provide educational, community health ad social services in Lebanon and Palestine. The casino funds can also be used for administrative and public engagement expenses.

### **Taxes**

The society is not-for-profit and therefore qualifies as a non-taxable organization.



## ***Annual Financial Report 2018-2019***

### **Related Party Transactions**

The board members were reimbursed for costs incurred in monitoring the implementation of projects and also receive honourariums based on time spent working on projects.

### **Interfund Transfers**

During the year, \$18,700 was transferred from the casino fund to support approved projects undertaken through restricted designated funds.

### **Donations**

During the year, \$27,300.00 was donated by HSI to the Mennonite Central Committee of Alberta in support of our sponsorship agreement for the Al-Assaf Family.

### **Going Concern**

The society's ability to deliver programs is dependent upon being able to obtain continued funding from existing sponsors or new funding sources.