

Financial Statements

**Mothers Against Drunk Driving (MADD  
Canada)**

**Les mères contre l'alcool au volant (MADD  
Canada)**

March 31, 2016



Building a better  
working world

# INDEPENDENT AUDITORS' REPORT

To the Members of  
**Mothers Against Drunk Driving (MADD Canada)**  
**Les mères contre l'alcool au volant (MADD Canada)**

## REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **Mothers Against Drunk Driving (MADD Canada) – Les mères contre l'alcool au volant (MADD Canada)**, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, changes in net assets and cash flows for the nine-month period 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.

### **Auditors' 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 auditors' 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 auditors consider 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.

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



**Basis for qualified opinion**

In common with many charitable organizations, the organization derives revenue from the general public as donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of this revenue was limited of the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, assets and net assets.

**Qualified opinion**

In our opinion, except for the 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 **Mothers Against Drunk Driving (MADD Canada) – Les mères contre l'alcool au volant (MADD Canada)** as at March 31, 2016, and the results of its operations and its cash flows for the nine-month period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Toronto, Canada  
August 9, 2016

*Ernst + Young LLP*

Chartered Professional Accountants  
Licensed Public Accountants



**Mothers Against Drunk Driving (MADD Canada)**  
**Les mères contre l'alcool au volant (MADD Canada)**

**STATEMENT OF FINANCIAL POSITION**

	As at March 31, 2016 \$	As at June 30, 2015 \$
<b>ASSETS</b>		
<b>Current</b>		
Cash	5,110,334	4,047,722
Accounts receivable	141,438	293,254
Other [note 3]	575,083	476,488
<b>Total current assets</b>	<b>5,826,855</b>	<b>4,817,464</b>
<b>Non-current</b>		
Investments [note 4]	2,088,518	2,187,728
Capital assets, net [note 6]	438	15,034
<b>Total non-current assets</b>	<b>2,088,956</b>	<b>2,202,762</b>
	<b>7,915,811</b>	<b>7,020,226</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	462,840	272,201
Deferred contributions [note 7]	3,594,620	2,781,894
<b>Total current liabilities</b>	<b>4,057,460</b>	<b>3,054,095</b>
Commitments [note 9]		
<b>Net assets</b>		
Internally restricted – victim bursaries [note 5]	415,674	424,019
Unrestricted – National	2,053,036	2,101,773
Unrestricted – Chapters	1,389,641	1,440,339
<b>Total net assets</b>	<b>3,858,351</b>	<b>3,966,131</b>
	<b>7,915,811</b>	<b>7,020,226</b>

See accompanying notes

On behalf of the Board:



Director



Director

**Mothers Against Drunk Driving (MADD Canada)**  
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**STATEMENT OF OPERATIONS**

	<b>For the nine-month period ended March 31, 2016 \$</b>	<b>For the year ended June 30, 2015 \$</b>
<b>REVENUE</b>		
Gifts-in-kind <i>[note 11]</i>	<b>17,672,371</b>	24,319,479
Donations	<b>3,336,723</b>	4,006,523
Corporate gifts	<b>2,481,569</b>	3,254,603
Government grants	<b>179,282</b>	156,810
Nevada	<b>117,711</b>	154,755
Foundation grants	<b>74,056</b>	94,585
Investment income	<b>55,179</b>	198,659
School Assembly Program fees	<b>13,499</b>	29,900
Other	<b>9,836</b>	12,022
	<b>23,940,226</b>	32,227,336
<b>EXPENSES <i>[note 8]</i></b>		
Program		
Public education, public awareness and research <i>[note 11]</i>	<b>19,503,948</b>	26,556,311
Youth	<b>1,554,535</b>	1,729,805
Victim services	<b>398,291</b>	694,426
	<b>21,456,774</b>	28,980,542
Public outreach campaigns (fundraising)	<b>2,247,720</b>	2,449,871
General and administration	<b>343,512</b>	432,880
	<b>24,048,006</b>	31,863,293
<b>Excess (deficiency) of revenue over expenses for the period</b>	<b>(107,780)</b>	364,043

*See accompanying notes*

**Mothers Against Drunk Driving (MADD Canada)**  
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**STATEMENT OF CHANGES IN NET ASSETS**

	<b>Internally restricted – victim bursaries</b>	<b>Unrestricted – national</b>	<b>Unrestricted – chapters</b>	<b>Total March 31, 2016</b>
	\$	\$	\$	\$
<b>Net assets, beginning of period</b>	<b>424,019</b>	<b>2,101,773</b>	<b>1,440,339</b>	<b>3,966,131</b>
Deficiency of revenue over expenses	—	(57,082)	(50,698)	(107,780)
Transfer from internally restricted net assets <i>[note 5]</i>	(8,345)	8,345	—	—
<b>Net assets, end of period</b>	<b>415,674</b>	<b>2,053,036</b>	<b>1,389,641</b>	<b>3,858,351</b>

  

	<b>Internally restricted – victim bursaries</b>	<b>Unrestricted – national</b>	<b>Unrestricted – chapters</b>	<b>Total June 30, 2015</b>
	\$	\$	\$	\$
<b>Net assets, beginning of period</b>	404,048	1,841,980	1,356,060	3,602,088
Excess of revenue over expenses	—	279,764	84,279	364,043
Transfer from internally restricted net assets <i>[note 5]</i>	19,971	(19,971)	—	—
<b>Net assets, end of period</b>	<b>424,019</b>	<b>2,101,773</b>	<b>1,440,339</b>	<b>3,966,131</b>

*See accompanying notes*

**Mothers Against Drunk Driving (MADD Canada)**  
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**STATEMENT OF CASH FLOWS**

	<b>For the nine-month period ended March 31, 2016 \$</b>	<b>For the year ended June 30, 2015 \$</b>
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	<b>(107,780)</b>	364,043
Add (deduct) non-cash items		
Amortization	<b>14,596</b>	19,024
Gain on sale of capital assets	—	(706)
	<b>(93,184)</b>	382,361
Changes in non-cash working capital balances related to operations		
Accounts receivable	<b>151,816</b>	58,241
Other assets	<b>(98,595)</b>	(39,853)
Accounts payable and accrued liabilities	<b>190,639</b>	(182,169)
Deferred contributions	<b>812,726</b>	613,599
<b>Cash provided by operating activities</b>	<b>963,402</b>	832,179
<b>INVESTING ACTIVITIES</b>		
Net change in investments	<b>99,210</b>	(123,068)
Purchase of capital assets	—	(16,112)
Proceeds from sale of capital assets	—	3,306
<b>Cash provided by (used in) investing activities</b>	<b>99,210</b>	(135,874)
<b>Net increase in cash during the period</b>	<b>1,062,612</b>	696,305
Cash, beginning of period	<b>4,047,722</b>	3,351,417
<b>Cash, end of period</b>	<b>5,110,334</b>	4,047,722

*See accompanying notes*

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**NOTES TO FINANCIAL STATEMENTS**

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**1. ORGANIZATION**

Mothers Against Drunk Driving – Les mères contre l'alcool au volant ["MADD Canada"] is a national grassroots organization founded in 1990, whose mission is to stop impaired driving and to support victims/survivors of this violent crime. MADD Canada's primary objectives include offering support services to victims/survivors, heightening awareness of the dangers of impaired driving and saving lives and preventing injuries on our roads and waterways. The organization has an extensive network of Chapters, Community Leaders, members and volunteers promoting the mission of MADD Canada.

MADD Canada has continued under the *Canada Not-for-Profit Corporations Act*, is registered as a charitable organization under the *Income Tax Act (Canada)* and, as such, is exempt from income taxes and is able to issue donation receipts for income tax purposes.

During the period ended March 31, 2016, MADD Canada changed its year-end from June 30 to March 31. Information as at and for the twelve-month period ended June 30, 2015 is presented for comparative purposes.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Part III of the *CPA Canada Handbook – Accounting*, which sets out generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies summarized below.

[a] Basis of presentation

These financial statements represent the financial activities of MADD Canada's national office, chapters and community leaders.

[b] Financial instruments

Investments reported at fair value consist of equity instruments that are quoted in an active market as well as investments in pooled funds and any investments in fixed income securities that MADD Canada designates upon purchase to be measured at fair value. Transaction costs are recognized in the statement of operations in the period during which they are incurred.

Investments in fixed income securities not designated to be measured at fair value are initially recorded at fair value plus transaction costs and are subsequently measured at amortized cost using the straight-line method, less any provision for impairment.

All transactions are recorded on a trade date basis.

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[c] Other assets

Costs directly related to the development of future School Assembly Program presentations are presented as other assets when MADD Canada can reliably demonstrate that there is a future economic benefit associated with these costs. These costs are expensed over their useful life, which is the period over which the presentations occur. Such costs are expensed immediately when there is insufficient evidence that the costs are recoverable.

[d] Capital assets

Purchased capital assets are recorded at acquisition cost. Donated capital assets are recorded at their fair value at the acquisition date when this value can be reasonably estimated. Capital assets are being amortized over their estimated useful lives on a straight-line basis. The annual amortization rates are as follows:

School Assembly Program equipment	2 years
Equipment	2 years
Computer hardware	2 years
Furniture	2 years

The estimated useful lives of assets are reviewed by management and adjusted if necessary.

[e] Revenue recognition

MADD Canada follows the deferral method of accounting for contributions, which include grants and donations. Grants and bequests are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received since pledges are not legally enforceable claims. Unrestricted contributions are recognized as revenue when initially recorded in the accounts. Externally restricted contributions are deferred when initially recorded in the accounts and recognized as revenue in the period in which the related expenses are recognized.

Revenue from the School Assembly Program is recognized as presentations occur.

Investment income, which includes interest, dividends, unrealized and realized gains and losses, is recognized on an accrual basis in the statement of operations.

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[f] Defined contribution pension plan

Contributions to a defined contribution plan are expensed on an accrual basis.

[g] Allocation of expenses

MADD Canada classifies expenses by function. The cost of each function includes amounts for personnel, premises and other expenses. Where an expenditure directly benefits more than one function, it is attributed on a reasonable basis.

The functions are:

[i] Public education, public awareness and research

MADD Canada's public education, public awareness and research programs offer a diverse range of campaigns, materials and services supporting MADD Canada's mission to stop impaired driving and to support victims/survivors of this violent crime. Programs such as Campaign 911 and Project Red Ribbon raise awareness about impaired driving and educate the public on how they can help reduce the incidents of impaired driving crashes. MADD Canada produces publications that inform about the state of impaired driving in Canada, examine the effectiveness of Canadian laws and legislation and support policy positions.

[ii] Youth programs

MADD Canada is committed to working with youth to help make our roads safer and reaches out to high school and elementary students and their families, teachers and mentors, primarily through the School Assembly Program, in targeting its message.

[iii] Victim services

Thousands of Canadians are personally affected each year by impaired driving and MADD Canada reaches out to victims/survivors. Support includes assisting impaired driving victims/survivors and their families and friends, Victim Services Volunteer Training and the Annual Conference for Victims of Impaired Driving and Candlelight Vigil of Hope and Remembrance.

[iv] Public outreach campaigns (fundraising)

Public outreach campaigns include contacting the public by mail and by phone, while raising funds to further MADD Canada's mission. These campaigns inform the public

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of ways to prevent impaired driving and available victims/survivors services, as well as about the programs that MADD Canada offers, including youth education.

[v] General and administrative

General and administrative expenses are incurred to operate MADD Canada, support its programs in a cost-effective manner and maximize opportunities to further MADD Canada's mission.

[h] Contributed materials and services

MADD Canada records contributed materials and services when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

MADD Canada benefits from the services of over 7,500 volunteers. Accomplishing the objectives of the organization would not be possible without their dedication. Because of the difficulty in determining their fair value, contributed services are not recorded in the financial statements.

**3. OTHER ASSETS**

Other assets consist of amounts incurred that provide economic benefits in future periods. They consist of the following:

	<b>March 31,</b> <b>2016</b>	<b>June 30,</b> <b>2015</b>
	\$	\$
Development costs of next year's School Assembly Program presentations	<b>353,692</b>	388,320
Conferences, inventory, insurance, rent and other	<b>221,391</b>	88,168
	<b>575,083</b>	476,488

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**4. INVESTMENTS**

[a] Investments consist of the following:

	<b>Carrying value</b>	<b>March 31, 2016 \$</b>	<b>June 30, 2015 \$</b>
Cash [b]	Market	<b>2,243</b>	4,217
Guaranteed investment certificates [c]	Amortized cost	<b>104,610</b>	312,006
Units in balanced pooled fund [d]	Market	<b>1,981,665</b>	1,871,505
		<b>2,088,518</b>	2,187,728

Since MADD Canada does not intend to use these funds in the next 12 months, they have been classified as long-term.

[b] Cash is held in a premium interest account at a Canadian chartered bank yielding prime less 2% [June 30, 2015 – 2%].

[c] The guaranteed investment certificates mature from April 2016 to February 2018 [June 30, 2015 – November 2015 to February 2018]. The interest rates vary from 0.5% to 1.8% [June 30, 2015 – 0.65% to 2.20%].

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[d] The asset mix of the balanced pooled fund is as follows:

	<b>March 31, 2016</b>		<b>June 30, 2015</b>	
	\$	%	\$	%
<b>Fixed income</b>				
Government	<b>365,954</b>	<b>18</b>	320,252	17
Corporate	<b>254,307</b>	<b>13</b>	196,283	10
	<b>620,261</b>	<b>31</b>	516,535	27
<b>Equities</b>				
Canadian	<b>513,251</b>	<b>26</b>	434,189	23
U.S.	<b>426,058</b>	<b>22</b>	402,374	22
Other international	<b>334,902</b>	<b>16</b>	305,055	16
	<b>1,274,211</b>	<b>64</b>	1,141,618	61
Cash and cash equivalents	<b>35,670</b>	<b>2</b>	162,821	9
Other investments	<b>51,523</b>	<b>3</b>	50,531	3
	<b>1,981,665</b>	<b>100</b>	1,871,505	100

[e] Investments are held for the following purposes:

	<b>March 31, 2016</b>	<b>June 30, 2015</b>
	\$	\$
Internally restricted net assets – victim bursaries	<b>415,674</b>	424,019
Other	<b>1,672,844</b>	1,763,709
	<b>2,088,518</b>	2,187,728

**5. INTERNALLY RESTRICTED NET ASSETS – VICTIM BURSARIES**

MADD Canada's Board of Directors has internally restricted an amount of net assets for the formation of a scholarship program for victims/survivors whose parent, sibling or legal guardian has died as a result of an impaired driving crash. These internally restricted amounts, and investment income generated by the investments held for these amounts, are not available for other purposes without approval of the Board of Directors.

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**6. CAPITAL ASSETS**

Capital assets consist of the following:

	<b>March 31, 2016</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net book</b>
	\$	amortization	value
		\$	\$
School Assembly Program equipment	91,691	91,253	438
Equipment	32,664	32,664	—
Computer hardware	17,659	17,659	—
Furniture	7,748	7,748	—
	<b>149,762</b>	<b>149,324</b>	<b>438</b>

  

	<b>June 30, 2015</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net book</b>
	\$	amortization	value
		\$	\$
School Assembly Program equipment	91,691	90,232	1,459
Equipment	66,505	56,609	9,896
Computer hardware	17,659	13,980	3,679
Furniture	7,748	7,748	—
	<b>183,603</b>	<b>168,569</b>	<b>15,034</b>

Fully amortized assets of \$33,841 [June 30, 2015 – nil] have been removed from cost and accumulated amortization as they are no longer in use.

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**7. DEFERRED CONTRIBUTIONS**

Deferred contributions represent unexpended externally restricted contributions for program expenses in future years. The continuity of deferred contributions is as follows:

	<b>March 31, 2016</b>	<b>June 30, 2015</b>
	\$	\$
<b>Balance, beginning of period</b>	<b>2,781,894</b>	2,168,295
Amounts received during the period	<b>2,530,044</b>	2,775,408
Amounts recognized as revenue during the period	<b>(1,717,318)</b>	(2,161,809)
<b>Balance, end of period</b>	<b>3,594,620</b>	2,781,894

Deferred contributions consist of funds held for the following purposes:

	<b>March 31, 2016</b>	<b>June 30, 2015</b>
	\$	\$
LCBO for School Assembly Program	<b>3,262,576</b>	2,494,919
Other	<b>332,044</b>	286,975
	<b>3,594,620</b>	2,781,894

The Liquor Control Board of Ontario ["LCBO"] contribution was made on the condition that it be used in Ontario during the next school year for the School Assembly Program.

Other deferred contributions represent externally restricted amounts from government agencies and corporations which had not been spent by period-end.

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**8. ALLOCATION OF EXPENSES**

Certain common operating expenses are allocated to functions reported in the statement of operations as follows:

	<b>Nine-month period ended March 31, 2016 \$</b>	<b>Year ended June 30, 2015 \$</b>
Public education, public awareness and research	<b>113,300</b>	167,893
Youth	<b>88,248</b>	108,867
Victim services	<b>29,579</b>	34,993
Public outreach campaigns (fundraising)	<b>15,499</b>	23,329
	<b>246,626</b>	335,082

**9. COMMITMENTS**

MADD Canada rents office premises for its national office under a lease which expires on September 30, 2025. The future minimum annual lease payments are as follows:

	\$
2017	178,506
2018	165,310
2019	165,310
2020	165,310
2021	168,811
Thereafter	732,327
	<b>1,575,574</b>

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**10. FINANCIAL INSTRUMENTS – RISK MANAGEMENT**

MADD Canada manages its exposure to the risks associated with financial instruments that affect its operating and financial performance in accordance with its Risk Management Policy. The objective of the policy is to reduce volatility in cash flows and operating results.

[a] Credit risk

Credit risk arises from the possibility of a party defaulting on its financial obligations. MADD Canada is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, which would cause it to incur a financial loss.

The total amount of cash, accounts receivable and guaranteed investment certificates corresponds to MADD Canada's maximum exposure to credit risk.

*Cash and guaranteed investment certificates*

Credit risk associated with cash and guaranteed investment certificates is minimized by depositing cash with Canadian chartered banks and investing in guaranteed investment certificates issued by Canada Deposit Insurance Corporation ("CDIC") insured financial institutions.

*Accounts receivable*

Credit risk associated with accounts receivable is minimal since MADD Canada holds few accounts and other receivables.

[b] Liquidity risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they come due.

MADD Canada manages its liquidity risk by constantly monitoring forecasted and actual cash flow and financial liability maturities, and by holding sufficient assets that can be readily converted into cash. Accounts payable are normally repaid within 30 days. Obligations reported as deferred contributions must generally be fulfilled within the next fiscal year.

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[c] Market risk

MADD Canada is exposed to market risk arising from changes in the fair value of financial instruments due to market price fluctuations. Market risk consists of currency risk, interest rate risk and other price risk.

*Currency risk*

Currency risk is the risk that the fair value of a financial instrument or the related future cash flows will fluctuate due to changes in foreign exchange rates. MADD Canada is exposed to currency risk with respect to the underlying investments in certain pooled funds.

*Interest rate risk*

Interest rate risk is the risk that the fair value of a financial instrument or the related future cash flows will fluctuate due to changes in market interest rates.

MADD Canada is exposed to interest rate risk with regard to its cash and guaranteed investment certificates. MADD Canada has no interest-bearing liabilities.

MADD Canada's cash includes amounts on deposit with financial institutions that earn interest at the market rate. MADD Canada's investments also include guaranteed investment certificates that earn a fixed rate of return.

MADD Canada manages its exposure to interest rate risk by minimizing its capital investment risks while achieving a satisfactory return and maintaining the minimum liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market interest rates on cash do not have a significant impact on MADD Canada's results of operations.

*Other price risk*

MADD Canada is exposed to other price risk through changes in market prices [other than changes arising from interest rate or currency risks] in connection with its investments in pooled funds. MADD Canada manages this risk by investing in a balanced pooled fund with an asset mix that is designed to maximize returns within reasonable risk tolerances.

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**11. GIFTS-IN-KIND**

Gifts-in-kind include the following:

	<b>Nine-month period ended March 31, 2016 \$</b>	<b>Year ended June 30, 2015 \$</b>
Donated airtime for public service announcements	<b>17,545,879</b>	24,176,398
Use of vehicles	<b>126,492</b>	143,081
	<b>17,672,371</b>	24,319,479

During 2016, MADD Canada's public service announcements aired 133,077 times [June 30, 2015 – 139,792 times].

