



Behind this incredible obsession with abstractions and statistics there are these individual human predicaments, and it's as if the world and its negotiations just can't focus on the human reality.

*Stephen Lewis,  
UN Special Envoy for HIV/AIDS in Africa*

**CARE Canada**  
Annual Report 2002



**Vision**

We seek a world of hope, tolerance and social justice, where poverty has been overcome and people live in dignity and security.

CARE Canada will be a global force and a partner of choice within a worldwide movement dedicated to ending poverty. We will be known everywhere for our unshakeable commitment to the dignity of people.

**Mission**

CARE Canada’s mission is to serve individuals and families in the poorest communities of the world. Drawing strength from our global diversity, resources and experience, we promote innovative solutions and are advocates for global responsibility. We facilitate lasting change by:

- strengthening capacity for self-help,
- providing economic opportunity,
- delivering relief in emergencies,
- influencing policy decisions at all levels, and
- addressing discrimination in all its forms.

Guided by the aspirations of local communities, we pursue our mission with both excellence and compassion; the people whom we serve deserve nothing less.

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This is the last time I will write ‘from the Chair’ in the CARE Canada Annual Report, as I stepped down from the position in October 2002. I joined the Board of this organization in 1994, became its Chair in 1995, and since then have traveled to all parts of the world in its service. There is no other organization with which I am associated in which I am as proud.

This past year presented more challenges than usual for CARE. We increased our programmes in Afghanistan in light of the humanitarian needs which resulted from war, drought and population movements. We fed growing numbers of hungry people in parts of Zambia and Zimbabwe where drought has reduced, sometimes to nothing, expected crops. We continued to manage refugee camps in northern Kenya and Zambia. We remain on guard in many of the countries in which we work where insecurity increases both the demands for our services and the difficulties of accomplishing them.

We are grateful to the private and institutional donors who make our work possible. The Canadian public is generous in its support, none more so than those mentioned in this report. In addition, we continue to be impressed with the numbers of Canadians who donate to CARE, people who ask us to help less fortunate people in the world, on their behalf.

Amongst our institutional donors, the largest by far is CIDA, the Canadian International Development Agency. CIDA is a generous partner, and we are grateful for its continuing support. We also continue to access funds from multilateral sources such as UNHCR, IFAD and the World Bank.

During the strategic planning process at CARE Canada this year, staff and board members listed the attributes which make us special. They are worth repeating here:

- *Front-line Presence* – We really are “out there” in the field with our personnel and projects.
- *Scalable Programmes* – from grass-roots pilot projects to large scale replication. Many NGOs do “tiny, perfect” projects at the community level and have no interest in how to “scale up” these activities. The World Bank and large bilaterals often do huge projects which fail because of the lack of community involvement. We are able to do large scale projects that start as small pilots and retain heavy local participation as they grow.

## MESSAGE FROM THE CHAIR

- *A Fair and Foul Weather Friend* – from emergency to development and back again. Most agencies do either humanitarian work in disaster zones or development work in more peaceful areas. We do both and are experts at moving from one phase to the other.
- *The View from the Ground* – a field perspective on high level policies. We straddle many contexts. We deal with high levels of the UN, multilaterals and governments. At the same time, through the scope and quality of our national staff, we know first-hand what is going on in the desperately poor communities in which we work. This puts us in the position of having relevant things to say regarding the impact of high-level policy change on the lives of poor people;
- *Quality Personnel and Organization* – We attract first-rate personnel who are able to manage the myriad of people and projects necessary for the viability, growth and expansion of activity in the developing world.

In April of this year we were proud to present the first CARE Canada award for innovative development thinking to Hernando de Soto, a creative Peruvian who is redefining the roots of poverty. We were pleased with his acceptance of the award, and of *The Globe and Mail's* sponsorship of its presentation. The Globe has continued its support of our Tools for Development Programme, for which we are also grateful.

CARE Canada is a member of CARE International, an eleven member federation. I have served on the Board of CARE International for the past seven years, and as Treasurer for six.

CARE Canada's governance structure is extremely effective. Board members volunteer their services; they are a talented and skilled group, and I have been proud to be their Chair. They join me in paying tribute to John Watson and the CARE Canada staff at headquarters and throughout the world who play such a crucial role in carrying out CARE's mission.



Peter Crossgrove  
Chair

## BOARD OF DIRECTORS 2002

### Chair

Peter A. Crossgrove  
Chairman  
Masonite Inc.

### First Vice-Chair

Robert J. Tweedy  
Chairman and CEO  
Sklar-Pepler Furniture Corp.

### Second Vice-Chair

Susan A. Conner  
Vice-President, Real Estate  
University Health Network

### Secretary

A. John Watson  
President and CEO  
CARE Canada

### Honourary Counsel

David W. Scott  
Partner  
Borden Ladner Gervais

### Advisor to Programme Committee

Honourable  
Flora I. MacDonald  
Former Minister of Foreign  
Affairs

### Advisor to Human Resources Committee

I. Barry Scott  
Transportation Consultant

Patricia M. Close  
Vice-Chair  
Canadian International  
Trade Tribunal

Ian C.B. Currie, Q.C.  
Corporate Director  
Jannock Properties Limited

L. Denis Desautels  
Executive Director  
University of Ottawa Center  
on Governance,  
Former Auditor General of  
Canada

Paul Drager  
Partner, Macleod Dixon LLP  
International Trade Law Dept.

Laura A. Edwards  
Director of Marketing &  
Development  
York House School

Diane Francis  
Editor-at-Large  
Financial Post / National Post

Carol F. Honey  
Director  
International Education &  
Resource Network (iEARN)

Céline Robitaille-Lamarre  
Linguist, Administrator

Richard J. Mahoney  
Principal, Borealis Capital Inc.  
Counsel, Fraser Milner  
Casgrain

Hon. Charles J. Mayer  
Business Person  
Former Canadian Minister of  
Agriculture

Tony Miller  
Regional Director  
McCann-Erickson,  
North America

Belinda H. Morin  
Consultant

Marc C. Régnier  
Consultant

Naju B. Shroff  
Retired Partner Arthur  
Andersen LLP

Professor  
Janice Gross Stein  
Director  
Munk Centre for  
International Studies  
University of Toronto

Gilles Varin  
Executive Vice-President  
Société Immobilière ELAN  
International

## MESSAGE FROM THE PRESIDENT



I am proud to report that CARE Canada has worked in 22 countries of the Third World over the last year. We programmed over \$100 million in humanitarian and development programming to assist poor people in some of the world's most challenging trouble spots.

Two programmes in particular stand out as exemplary of CARE's commitment to help the disadvantaged: Afghanistan and Southern Africa.

CARE Canada has been active in Afghanistan since the 1960's. Even during the difficult years of Taliban rule we were able to undertake crucial projects for girls' community schools and feeding programmes for widows and orphans.

The sense of hope that filled Afghanistan after the fall of the Taliban was palpable. CARE was well positioned to respond immediately. One image stands out in my mind. In January 2002 I had the privilege of being present at the first day of classes for a new girl's school supported by CARE in a drought and war ravaged village north of Kabul. The teacher, who had a bachelor's degree in English literature, cried as she welcomed us in the language she had put so much effort into mastering. She had not spoken the language or practiced her profession during the five years of Taliban rule when she had been forced to stay at home. The girl students, who had likewise not been able to go to school for five years, were proud of their bare mud-brick classroom whose only accessory was a battered black board.

In Southern Africa we were confronted by the misery of the AIDS pandemic which continues its slow burn through sub-Saharan Africa. In Zambia and Zimbabwe in particular we continued our work in countries overwhelmed by the HIV/AIDS plague. The numbers are staggering. One would have to go back many centuries in history to find similar death rates caused by the Black Death in Europe. Even this comparison does not do justice to the challenges thrown up by AIDS which kills people in the prime of their productive years leaving the very young and very old to cope with the aftermath. This already grim situation in Southern Africa was compounded by crop failures, political tensions and the debate over genetically modified food aid. CARE was there on the frontlines of response with disease and famine monitoring projects which targeted the orphans and grandparents left behind.

On September 11th we were all horrified by the slaughter of 3000 innocent people in the United States. At the same time, it is important to remember that every day last year 8000 Africans died of disease and famine; those deaths did not make it to the front page of our newspapers. I do not believe that people in the developed world have emotionally registered what is happening in Africa as a result of AIDS and famine. How else can we explain the paucity of resources committed to fighting these twin scourges?

For this reason we put a special effort over the last year in getting across these realities to Canadians. With the help of the talented photo journalists of the PhotoSensitive collective we mounted an exhibition – HIVpositive – of CARE's work in Zambia. The exhibit toured 5 Canadian cities and was displayed at the G8 meeting in Kananaskis as well as the Barcelona International AIDS conference. Our continuing effort to bring the reality of the AIDS pandemic to Canadians accounts for the unusual format of this Annual Report.

By year-end there was clear progress on reconstruction in Afghanistan and on the fight against AIDS. On the latter I point to falling infection rates among adolescents in some locales, and cheaper antiretroviral medications. Nevertheless my overwhelming sense is that we are heading into a dark period as the world's wealthy nations invest heavily in the military response to terrorism while the funds for Afghanistan reconstruction, African famine relief and the fight against AIDS are woefully inadequate.

Under these circumstances we feel a heavy responsibility to use the few resources we can mobilize in an efficient manner. Much can be done and I close by thanking those individual donors and institutions such as CIDA for allowing us to carry on our work during these difficult times.

A. John Watson  
*President and CEO*  
CARE Canada

## CARE PROJECTS

The projects below are CARE Canada-managed activities. The figures shown include all projects managed by CARE Canada in all Country Offices, and all projects in CARE Canada-led Country Offices.

### AGROFORESTRY AND CONSERVATION

*Total Programme Sector Expense:*  
**\$11,767,366**

CARE Canada works with poor farmers to develop long-term solutions to hunger and poverty. By providing access to credit as well as improved seeds, farming tools and technology, CARE helps establish the land needed to grow crops. To protect the environment, CARE promotes agroforestry – the planting of trees with crops to enrich degraded soil and prevent erosion.

- Bangladesh** – RVCC (Reducing Vulnerability to Climate Change)
- Cameroon** – Monitoring and Evaluation of FAO Project
- East Timor** – Community-Based Natural Resource Management for Carbon Sequest
- Ghana** – FSNC (Resources and Markets in the NE Corridor of Ghana)
- Indonesia** – ECML (Environmental Conservation of Marginal Lands) • EEMD (Environmental Education & Media Development) • Humanitarian Response & Economic Recovery



- Jordan** – Reform of Livestock & Rangeland Management
- Kenya** – RFSI (Regional Food Security Initiative)
- Mozambique** – Maputo Urban Erosion Control
- Zambia** – Community Based Natural Resource Management • LFSP (Livingstone Food Security Programme)
- Zimbabwe** – Community Based Food Security • Rainwater Harvesting in Communal Lands • Safety Net • SDACRMP (Small Dams & Community Resource Management) • Small Dam & Irrigation



### SMALL ENTERPRISE DEVELOPMENT AND INCOME GENERATION

*Total Programme Sector Expense:*  
**\$23,947,225**

Includes value of contributions in kind and food for RMP (see Note 2 of Financial Statements.)

CARE Canada improves economic security while expanding income opportunities for poor people, especially women. By providing access to credit and helping to create savings mechanisms, CARE helps people invest in themselves and increase their earning power.



- Afghanistan** – COPE (Community Organization for Primary Education)
- Albania** – Global Food For Education Initiative
- Bangladesh** – RMP (Rural Maintenance Program)
- Bosnia & Herzegovina** – Micro-Credit (Republic of Srpska) • NGO Foundation • Rural Economic Activities Promotion
- Canada** – Youth Internship
- Caucasus** – REAP (Rural Economic Advancement In Caucasus)
- Costa Rica** – TOOLS for Development
- Ecuador** – TOOLS for Development
- Honduras** – Coffee Export
- Indonesia** – Improve Access to Education • RBS (Rural Business Services)
- Jamaica** – TOOLS for Development
- Kenya** – Capacity Building in Basic Education • Professional Services • REAP (Rural Enterprise & Agri-Business)

- Malawi** – Civil Society Education Coalition Support
- Mozambique** – REAP (Rural Enterprise & Agri-Business)
- Tanzania** – Canadian Initiative for Poverty Reduction • KEEP (Kahama Education Enhancement Project)
- Zambia** – CHANGES • PROSPECT (Poverty Elimination) • PULSE (Peri-Urban Lusaka Small Enterprise) • REAP (Rural Enterprise & Agri-Business) • World Bank URWSP
- Zimbabwe** – AGENT II (Expansion of Agribusiness) • Business Development Services – Midlands • Rural Micro Finance • SCORE (Savings & Credit Opportunities)



## CARE PROJECTS

### EMERGENCY ASSISTANCE

Total Programme Sector Expense:  
\$32,642,573

Each year, CARE Canada provides millions of people with basic needs: food, health care, temporary shelter, seeds and tools, and support for rehabilitation. CARE has a three-pronged strategy aimed at natural and human devastation. It includes disaster preparedness, quick and effective response, and recovery.

**Afghanistan** – DAL (Drought Assistance in Logar) • Kabul Widows Emergency Feeding • Refugee/IDP Crisis 2001 • Snow Removal in Afghanistan

**Albania** – Emergency Assistance to Macedonia Refugees

**Bosnia & Herzegovina** – Integrated Rehabilitation In Municipality of Gradiska • Phoenix Civil Society • Return and Reconstruction Specialist • Return to Otoka • Support to Returnees In Donji Lapac

**Canada** – IFAD Technical Assistance • Peace-building • RIM (Response In Motion) Emergency Response Capacity

**East Timor** – IDP (Internally Displaced People) Relief

**El Salvador** – Earthquake Response 2001

**Honduras** – CAMI (Central America Mitigation Initiative)

**India** – CARE/FICCI Gujarat Reconstruction Fund • Emergency Relief to Orissa Flood Affected People

**Indonesia** – Fires and Drought Emergency • IDP Relief (West Timor) • Medical Supplies to Hospitals • Posso Emergency Relief

**Kenya** – Assistance to Flood Affected Areas • Drought Intervention (KDAP) • RAP (Refugee Assistance Program) • Title II DAP

**Kosovo** – Shelter

**Macedonia** – Livelihood Security Project for Returnees/IDPs in Tetovo

**Rwanda** – Goma Volcano Emergency

**Sri Lanka** – Food Security

**Sudan** – North Kordofan Water Harvesting

**Yugoslavia** – Emergency Assistance in Southern Serbia • Livelihood Security • Winter Fuel for Specialized Institutions

**Zambia** – Angolan Refugee Emergency • Drought Assistance • EMOP (Emergency Assistance to Flood & Drought Affected Population) • Refugee Empowerment • Southern Province Food Relief

**Zimbabwe** – Emergency Food Assistance • Flood Response – Small Dam Rehabilitation



### WATER AND COMMUNITY HEALTH

Total Programme Sector Expense:  
\$26,895,275

CARE Canada helps people gain access to primary health care through public education, nutrition, social-services outreach and health-worker training programmes. CARE implements water and sanitation programming to reduce the incidence of water-related diseases and dehydration.

**Kenya** – Ann Mully Women Development and Cultural Centre • Child Survival • EA/ME Regional Program Initiatives • ECD (Early Childhood Development) • GHR (Global Human Rights Initiative) • Girl Child • HAPAC (HIV/AIDS Prevention) • Jamaa Wazim (Shewas) • Mission Development Initiatives • Mission Support • NDEWAS (Ndhwiwa Health Education) • Nyanza Healthy Water • Public Relations • Regional Genital Mutilation Prevention Resources • Rights Based Approach Operation • Siaya HIV AIDS Initiative • SPPN (Strengthening Population Programs in Nyanza) • Sudan Advocacy

**Kosovo** – Community Health Services

**Mali** – Increased Local Organizational Capacity • Jama Ka Kalan (Our School Belongs To Everyone)

**Nepal** – Participation of Women Enabling Their Real Representation

**Rwanda** – Community Assisted Water Management • Mobile Health Centers • SNC (Strengthening New Communities)

**Sri Lanka** – LIFT (Local Initiatives For Tomorrow)

**Sudan** – Wau Peace and Conflict Mitigation

**Tanzania** – Hujakwama (Community Services)

**West Bank/Gaza** – Popular Theatre In Palestine

**Zambia** – HIVPositive: A Multimedia Photo Exhibition • C3 City Community Challenge Fund • Community Family Planning • Contract Compliance • CULP (Copperbelt Urban Livelihood) • GCEP (George Community Empowerment Program) • Groundwater Development and Sanitation Improvement • ICMRC (Infant & Child Mortality Reduction) • INSAKA (Initiative for Sharing Knowledge in Action) • Mission Support • MOST • Operations Research • PACE (Partnership For Capacity Building) • SCOPE (Strengthening Community Participation for Empowerment) • Sexual and Gender-Based Violence in Refugee Camps • Tuberculosis Control • ZIHPCOMM (Integrated Health Package) • ZIPSERVE (Integrated Health Service/Delivery)

**Zimbabwe** – CRISP (Credit for the Informal Sector Project) • FIS Training and Installation • LRSP (Long Range Strategic Planning) • Micronutrient Initiatives • Mission Development • Mission Support • SIMBA (Support IGA Needs AIDS-Affect) • Women's Health & Development Trust

## OUR PARTNERS

### THE CARE NETWORK AND ITS INSTITUTIONAL DONORS

#### *CARE International*

CARE International operates in over 70 developing countries. Its members are CARE Australia, CARE Canada, CARE Denmark, CARE Deutschland, CARE France, CARE Japan, CARE Nederland, CARE Norge, CARE Österreich, CARE UK and CARE USA.

#### *CARE Canada*

CARE Canada is an operational agency that, as a member of the CARE International network, supports development projects and relief operations around the world. It is also the lead agency responsible for coordinating the overall efforts of the CARE International network in Albania, Bosnia-Herzegovina, Cameroon, Croatia, Cuba, East Timor, Indonesia, Jamaica, Kenya, Zambia and Zimbabwe.

CARE Canada's work would not be possible without the commitment of institutional donors, particularly the Canadian International Development Agency (CIDA). We take this opportunity to thank all donors for their significant support.

#### *CARE Canada and CIDA*

##### *CIDA Matching Funds*

Public donations to CARE Canada are often matched by the Canadian International Development Agency (CIDA) in varying ratios depending on the type of project to which they are applied. CARE Canada projects receive different funding from three different branches of CIDA: Canadian Partnership, Bilateral programmes and Multilateral programmes.

##### *Canadian Partnership*

Under this branch, CIDA contributes three dollars for every dollar donated to a project's direct costs. These projects, which are initiated by a non-profit, non-government organization like CARE, encourage partnerships between Canadian and developing country participants. Self-reliance and maximum use of the local resources in the host country are also emphasized.

##### *Bilateral Programmes*

Under this branch, the usual practice is that CIDA covers the majority of cash requirements while CARE Canada and its partners make substantial in-kind contributions. These projects, which call for an agreement between the Government of Canada and the host government, are normally larger in scope. Development projects are often capital-intensive and involve infrastructure development such as building roads, warehouses, water supply and sanitation systems, or integrated community development.

##### *Multilateral Programmes*

International Humanitarian Assistance (IHA) projects under this branch meet the immediate relief needs of disaster victims, with CIDA funding up to 100 percent of costs. It also provides for emergency food distribution in famine areas. As well, the Multilateral Food Aid Programme supports food monetization and food swaps where proceeds are used for rehabilitation or long-term development activities.

### CARE CANADA AND THE MULTILATERALS

The UN family of specialized agencies includes the UN High Commissioner for Refugees (UNHCR) and the World Food Programme (WFP). CARE Canada enters into contracts with these agencies, in countries where it is the lead CARE member, for assistance to refugees and the delivery of food.

CARE Canada has a growing relationship with the World Bank and (through CARE International) with ECHO, the European community's humanitarian assistance organization.

The International Fund for Agriculture and Development (IFAD) supports CARE Canada rural-enterprise development projects in Zambia and Kenya. These projects focus on the integration of small holder farmers in the market economy.

### HERNANDO DE SOTO HONOURED AS LEADING DEVELOPMENT THINKER



Ideas are powerful. They are, undeniably, central to the fight against poverty. In designing policies and programmes, bright ideas can boost livelihoods or save lives. If there is one lesson to be gleaned from the past fifty years of development thinking, it is that good intentions are inadequate; they must be married to the right ideas for people to benefit.

Whether they are in universities in Canada or in villages in Vietnam, the people who think trenchantly about development shape CARE's work and are as important in alleviating poverty as our staff in the field. Realizing that powerful ideas are the product of perspicacious thinkers, CARE created a new award this year called the CARE Canada Award for Excellence in Development Thinking. This award recognizes the contribution of an individual whose innovative ideas are leading to concrete results on the ground.

The award's first recipient is Peruvian economist Hernando de Soto. Mr. de Soto is one of the world's best known and respected development theorists. He is currently advisor to several heads of states including those of Mexico, Egypt, Haiti, and the Philippines. Mr. de Soto is also the economist and president of The Institute for Liberty and Democracy (ILD) a non-profit organization based in Lima, Peru. The institute focuses on creating modern legal frameworks that empower the poor of the developing world by providing them with a new, comprehensive legal property system which allows them to turn their assets into leverageable capital - impacting over 4 billion people who are now virtually excluded from participating in the global economy.

In addition, de Soto is also a reputed author of best sellers including *The Other Path: The Invisible Revolution in the Third World* and *The Mystery of Capital: Why Capitalism Triumphs in the West and Fails Everywhere Else*.

On 15 April in Toronto, CARE Canada presented Hernando de Soto with the CARE Canada Award for Excellence in Development Thinking. The award ceremony took place under the sponsorship of Canada's National Newspaper, *The Globe and Mail*, and was attended by major corporate leaders. While in Canada de Soto met with the Deputy Prime Minister John Manley and the Minister of Finance, Paul Martin, gave interviews, speeches and papers.

### IN MEMORY OF JOHN WILLIAM SCOGGAN (1945 – 2002)

*The Man in the Background – a True Mentor*

John Scoggan, an employee of CARE Canada for the past 10 years, died on September 30, 2002 while on CARE business in Peru. He was the first Canadian to die while carrying out CARE Canada's work overseas. John worked for CARE in Indonesia, Zimbabwe and latterly in Ottawa.

He held a Ph.D in anthropology, a Masters in Public Administration specializing in economics and international affairs, a Masters of Arts in humanities, and a Bachelor of Science in biology and chemistry. He was familiar with the halls of academia but the halls he was most comfortable in were the halls where the poor people of developing countries etched out their lives. He focused his attention on practical interventions that would make life better for the disadvantaged people with whom CARE works.

The best of John's projects have changed the way we do our work and are being adjusted and replicated in many other countries. In this way, the effect of John's work will be felt long after his passing. His most recent success was



*John Scoggan, top row, 4<sup>th</sup> from right*

the launching of a CARE coffee project whereby growers in Honduras benefit from technological innovation and credit, and sell their product to a major coffee distributor at a price considerably higher than they had been receiving. John appears on the label of the coffee tins with Empresa San Luis coffee growers

which Van Houtte is marketing across Canada. This is a fitting epitaph for a brilliant, shy, self-motivated individual who was in the background of many of the most creative development projects CARE has undertaken over the last decade.

At the October meeting of the Board of CARE Canada approval was received to rename the *CARE Canada Award for Excellence in Development Thinking* to the *Scoggan Award* in John's honor.

John is survived by his wife Shamiso Manyozo Scoggan and their son Hailey Tafadzwa Scoggan, as well as a brother Hugh, sister Elizabeth, and their families. He will be fondly remembered and sadly missed by his family, friends, colleagues, and those for whom he was a mentor around the world.



## CARE STAFF

### CARE CANADA OVERSEAS STAFF\*

<b>Albania</b>	Karim, Rezaul	<b>Nepal</b>	
Dhar, Kunal	Loucks, Jennifer	Vigoda, Marcy	
Earle, Charles	Mijovic, Hana		
Havelka, Eva	Nowlan, James	<b>Rwanda</b>	
Majagira, David	Pokhrel, Bishnu	Drainville, Paule-Josée	
	Salem, Catherine		
<b>Bangladesh</b>	Toledo, Ricardo	<b>Tanzania</b>	
Sarkar, Faruque	Wong, Jessica	Agobia, Charles	
Schaerer, Claudia		Postma, William	
Tanner, Philip	<b>France</b>	Wood, Jacqueline	
	Drost, Nancy		
<b>Bosnia</b>		<b>Zambia</b>	
Dionne, Guy	<b>Honduras</b>	Bayombong, Teresa	
Holcman, Barbara	Castaneda, Miriam	Cocq, Karen	
Kalumba, Fridah	Lainez, Nelson	Cupper, Brenda	
Rauf, Waleed	Perez, Elsa	Greenaway, Kate	
		Mair, Gordon	
<b>Cameroon</b>	<b>Indonesia</b>	Nyundu, Philippe	
Boucher, Cyrille	Burke, Ted	Rhody, David	
Dillow, Alden	Gilbert, Steven	Travers, Patrick	
Holdrinet, Gérard	Osman, Mohamud	Uriarte, Reymundo	
Tonelli, Lise	Porta, Gerardo	Warwick, Robert	
	Schofield, Lise		
<b>Cuba</b>	Shea, Garry	<b>Zimbabwe</b>	
Hedley, Darren	Wilczak, Rod	Christensen, Philip	
		Davis, James	
<b>East Timor</b>	<b>Kenya</b>	Gwynne-Vaughan, Stephen	
Cardinoza, Marlon	Nightingale, Wayne	Ndungu, Patrick	
Charpentier, Patrice	O'Brien, Dennis	Shenstone, Barbara	
Gernal, Joseph	Rusk, Stephen		
Gnanathurai, Nicholas	Strickland, Charles		

### MEMORIAL

In memory of the three staff members of CARE International who died in the course of carrying out their humanitarian duties in 2001-2002:

Jose Major Mupeta	Mozambique	2002
Hami Léko	Niger	2001
Haroun Nyongesa Luonga	Kenya	2001

### HEADQUARTERS STAFF\*

CARE Canada's headquarters staff are organized into units which support each other and connect with one another directly through the Core unit.

<b>OTTAWA</b>	Grenon, Suzanne	<b>Overseas Operations</b>
<b>Communications</b>	Hutt, Lise-Anne	De Grâce, René
Graham, Andrew	McCarthy, Shirley	Lindor, Jean-Bernard
Moore, Jesse	Prince, Robyn	Matthews, Kyle
	Roche, Marie-Frédérique	O'Brien, Kathleen
<b>Core</b>	Shorey, Leisha	Orange, Nevin
Gordon, Nancy	Watkins, Melissa	Palanque, Nicolas
McCort, Kevin		Paquette, Stefan
Tassie, Rosemary		Paterson, Richard
Watson, John		Peake, Maria
	<b>i2K</b>	Qazilbash, Mohammed
<b>Finance</b>	<b>(Information Technology)</b>	Rahimi, Asif
Campos, Xiomara	Burrill, Duncan	Tartaglia, Mauro
Elmi, Mohamed	Connelly, Deana	Umbach, Jill
Grant, Randall	Garcia, José	
Henriquez, Estela	Hudson, Mary	<b>Special Programs</b>
Koehler, Anita	Hynes, Rick	Munro, Michelle
Loi, Kimberly	Lai, Vivian	Steckley, Gail
McDonald, James	Parisien, Gilles	
Mendoza, Edwin	Staunton, Sean	<b>Sector Specialists</b>
Ng, Kimberley	Taza, Mark	Schneider, Signi
Pangantihon, Imelda	Van Bussel, Ian	Scoggan, John
Paquet-Young, Hélène	van der Burg, Gérard	Sharma, Devendra
Smulska, Eva	Ventura, Leslie	
Wolff, Brian	<b>Internal Audit</b>	<b>MONTREAL</b>
Woodstock, Nathalie	Madhavan, Madhu	<b>Marketing</b>
	Oliveira, John	Aubin, Daniel
	Seahra, Nina	<b>Overseas Operations</b>
<b>Finance SCALA Team</b>	<b>Marketing</b>	Audet, François
Cambranes, Rafael	Anderson, Beverley	
Heale, Jeffrey	Clifford, Andrea	<b>TORONTO</b>
Kibui, Mwaura	Ducharme, Kelly	<b>Overseas Operations</b>
Rajack, Glen	Hyba, Jessica	Dyshniku, Frida
	Jacquin, Marc	Megarry, Roy
<b>iHR</b>	Latour, Gilles	Tamayo, Dario
<b>(Human Resources)</b>	Lombardo, Maria	
Alderwood, Mary	Ryan, Robert	
Altorio, Louise		
Barth-Davis, Gillian		

\* Lists include current personnel, personnel who served at least six months of current year and long-term personnel who departed during current year.

## COUNTRY DIRECTORS



**1 Charles (Chuck) Earle**

**2 Eva Havelka**  
CARE Albania

Chuck and Eva share country director responsibilities. Both with credentials as Urban Developers, Managers and Civil Engineers, they have worked together in Albania, Angola, Bolivia, Canada, Ethiopia, Ghana, Lesotho, Sudan, Tanzania, Uganda and Albania.

**3 Waleed Rauf**

**CARE Bosnia-Herzegovina / Croatia**  
A Canadian/Pakistani development professional since 1996, Waleed has been a Country Director in both East Timor and Bosnia-Herzegovina.

**4 Lise Tonelli**

**CARE Cameroon**  
Lise has worked in the development sector with CARE in Indonesia, the Philippines, Rwanda, Burundi, Guinea, Kenya and, most recently, Cameroon.

**5 Darren Hedley**  
CARE Cuba

Darren joined CARE in Zambia 8 years ago refining a highly successful urban development programme.

**6 Rezaul Karim**  
CARE East Timor

Rezaul came to CARE last year from the United Nations and private consulting.

**7 Walter (Bud) Crandall**  
CARE Indonesia

Bud joined CARE in 1990 in Sierra Leone and has worked in senior roles in western Kenya, Bosnia and currently, Indonesia.

**8 Dennis O'Brien**  
CARE Kenya

Dennis has over 25 years professional experience in Canada, Papua New Guinea, Zambia, Kenya and Zimbabwe.

**9 Brenda Cupper**  
CARE Zambia

A development professional since 1978, Brenda has worked with CARE for over 10 years including serving as Country Director in Zambia, Indonesia, and Bosnia.

**10 Philip Christensen**  
CARE Zimbabwe

Phil is an 8-year veteran of CARE Canada, having worked in Burundi, Zaire, Haiti and, most recently, Zimbabwe.

## CORPORATE ADVISORY GROUP (QUEBEC)

A group of Quebec-based professionals have formed an advisory group to support CARE Canada activities and fundraising, particularly with corporations and foundations.

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Partner  
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*Director, Public Affairs – Quebec EDS*

### Vice-President

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*Direction régionale de Montréal*

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A TRIBUTE TO EXCEPTIONAL GENEROSITY



CARE Canada is honoured this year to pay tribute to the very special and generous contribution Marcelle and Jean Coutu have made to the agency over the past seventeen years.

The couple made their first personal gift to CARE Canada in 1985. In subsequent years, CARE developed an exceptionally cooperative

relationship with the Fondation Marcelle et Jean Coutu. The most enduring legacy of that relationship is without doubt the Marcelle et Jean Coutu Emergency Fund, which has become the cornerstone of CARE Canada's emergency preparedness and early response capacity.

The Fund allows experienced CARE staff to be at the scene of a humanitarian crisis within hours or days of its onset, delivering basic relief services to the victims of disaster immediately, even as institutional and other private funding is being sought.

Year after year, CARE's rapid response in the critical first days of a natural or man-made disaster has saved countless lives, thanks to the Marcelle et Jean Coutu Emergency Fund. The Rwandan genocide, Hurricane Mitch in Central America, the massive influx of Kosovar refugees into Albania, the devastation of the Bosnian war, the earthquakes in El Salvador and India, the deadly rampage surrounding East Timor's referendum on independence: these are only a few of the crises where the Coutu contribution was crucial.

The Fondation Marcelle et Jean Coutu also has responded to a great many specific requests for urgently needed help: the shipment of medicines to Cuba following a hurricane there; resettlement kits for returning Afghan refugees; support to small Honduran coffee producers seeking access to the Canadian market.

CARE Canada is proud to number among its donors two individuals whose continued solicitude toward the world's poorest and most vulnerable is exemplary: Marcelle and Jean Coutu. Thank you.

At CARE Canada, we are able to help those who are suffering around the world because of the support we receive from each of our thousands of donors across the nation. Although many of those who have contributed to CARE choose to remain anonymous, we would like to thank publicly those who make the work we do possible. This list represents only a few whose recent support has been significant.

- |                           |                        |                           |
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### CORPORATIONS

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 B P Foundation Inc.  
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 CD Nova-Tech Inc.  
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 BUSAC  
 Construction Interlag  
 Construction Opéra Inc.  
 Corporation Des Syndics  
 Apostoliques  
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 The Alibhai Foundation  
 The Carmen & Frances  
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 The Craig Stewart E splen  
 Family Foundation  
 Edwards Charitable  
 Foundation  
 Enos Foundation  
 Fleming Foundation  
 Fondation Boucher Lambert

Fondation Edward Assh  
 Fondation Marcelle et  
 Jean Coutu  
 Fondation Regina De Vos  
 Howick Foundation  
 The J. W. McConnell Family  
 Foundation  
 The K. M. Hunter Charitable  
 Foundation  
 Moibus Charitable  
 Foundation  
 Pirie Foundation  
 Sahel 21  
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 Foundation

### SERVICE CLUBS AND OTHER ORGANIZATIONS

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 Elmwood Parents & Friends  
 Association  
 Junior League of Calgary  
 Londoners For Afghanistan's  
 Women  
 Multiple Dist 19 Lions Clubs  
 Old Colony Mennonite Church  
 Ottawa Council of Women  
 Quota Club of Collingwood  
 Quota Club of Huronia  
 Religious Hospital of St. Joseph  
 Sisters of Saint Joseph of  
 The Diocese of London,  
 Ontario  
 Sommerfeld Mennonite Church  
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 Union  
 Terre Sans Frontières  
 Toronto Community  
 Foundation  
 University of Saskatchewan  
 Westmount Secondary School

## PLANNED GIVING

This is the fourth year for our donor club, The Circle of Caring. This club offers a meaningful way to express support for CARE's work, whether you plan to give through a bequest, in your will, through a gift of life insurance, a charitable remainder trust, or a charitable gift annuity. By making a planned gift to CARE, you can help us continue to help those in need around the world.

The following people have made a special pledge of support by making a planned gift to CARE:

### Circle of Caring Donors

Victor C. Allen and Margaret L. Allen	Cornelia Fuykschot Anna E. Graham-Cumming	Thomas Middleton Ann Mully
Angus Beaton	Lini Groll	Helen Norman
Alex and Mary Benesh	Leslie Gyorok	Heather Petrie
Thomas Bocking	Esther Hardick	Bryan Rapson
William and Laraine Birnie	Glen Heatherington	Robert Ryan
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Louise Easton	Kusum	Albert Victor Wilkinson
Laura Edwards	Marie E. Kutnjak	Fay Wood
Leila Fawzi	W. Paul Loofs	
Fred J. Fulton	Christina Middleton	

### In 2001-2002, CARE Canada received generous bequests from the following estates:

Estate of Sara Black	Estate of J. A. Jones	Estate of Gerd Schroeter
Estate of Daisy Jane Brealey	Estate of Emily R. Jones	Estate of Isabel Shark
Estate of Franklin F. Creighton	Estate of Joseph E. M. Lagasse	Estate of Henry C. Spady
Estate of Eileen M. Dafeo	Estate of Mary K. Lawlor	Estate of John D. Stewart
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Estate of Harold George Hutchinson	Estate of James T. Rhodes	
	Estate of Clara Marie Salton	

## QUESTIONS DONORS OFTEN ASK

### *How does CARE choose projects to support?*

CARE project proposals are developed by our staff in close collaboration with communities, local governments and organizations. This ensures that our projects address the most critical needs of each country. CARE works exclusively in developing countries.

### *What are your administration costs?*

The audited statements for 2002 in this report show that our administration costs remained low at 4.8 percent of total expenditure. This includes the cost of fundraising.

### *How can I support CARE?*

There are several ways to support CARE. You can donate by cheque or money order, or make a credit-card donation using your VISA, American Express or MasterCard. You can also support our work through convenient, automatic monthly withdrawals from your bank account or credit card (CARE Plan), bequests, gifts of stock, life-insurance donations and annuities. Donations can also be made securely over the Internet at care.ca. For more details, contact CARE Canada's Donor Relations Team at 1-800-267-5232.

Did you know that CARE has expanded its online giving capabilities? In addition to secure donations from our website (care.ca) using your credit card, cash donations can also be made to CARE Canada through the online and telephone systems of Canada's major banks: Royal Bank, CIBC, Scotiabank, TD Bank, and the National Bank.

### *Is my donation eligible for a tax credit?*

Yes. All donations to CARE Canada are eligible for tax credit under the registration number 11883 8333 RR0001.

MANAGEMENT DISCUSSION & ANALYSIS

CARE Canada effected changes in 2001/2002 to respond to a growing trend toward competitive bids and sector specialization. Two units were created and we began upgrading our information management systems to better enable us to monitor business activities and trends. This upgrade will be completed by June 2003.

2001/2002 Revenues:

Private donations increased by \$217,000. This means that our initial investment during 2000/2001 in the direct mail marketing campaign is continuing to have a positive influence.

CIDA's contribution increased 8% or \$2.2 million. Significant contracts included Zambia tuberculosis control activities, health of Zambian children, emergency assistance in Afghanistan and winter fuel for specialized institutions in Serbia.

Other contributions increased by 125% or \$7.6 million primarily due to increases in our project portfolio in Zimbabwe.

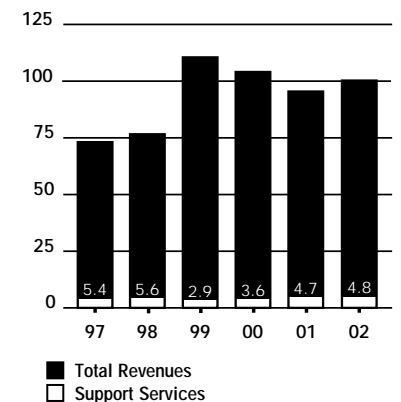
2001/2002 Expenses:

CARE Canada continues to use 95% of its total revenue on programme activities. Emergency Assistance decreased by \$3.9 million or 11% due to concluding activities in the Balkans and less drought and flood relief in Kenya and Mozambique. Much of the follow-up works done in emergency areas are classified as small enterprise development and income generation.

Management and general increased by \$252,000 or 11% due to annual salary increments and a small increase of staff at headquarters, plus related office supplies and equipment.

Total Revenues and Support Services  
(Millions of Dollars)





Support Services as a Percentage of Revenues



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# FINANCIALS

## TOTAL PROGRAMME SECTOR EXPENSE

<i>Water and Community Health</i>	<i>Emergency Assistance</i>	<i>Small Enterprise and Income Generation</i>	<i>Agroforestry and Conservation</i>
\$26,895,275	\$32,642,573	\$23,947,225	\$11,767,366
			

Fundraising costs increased \$324,000 or 19% due to outsourcing our processing and receipting of public donations that has now grown beyond our internal capacity, as well as an increase in postage and general production costs.

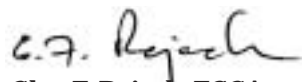
### Financial Position:

CARE Canada remains consistently liquid with current assets to current liabilities ratio of 1.1:1.

Investment in capital assets increased by \$261,000 over last year reflecting the current's year upgrade to our information systems.

### Looking forward:

CARE Canada has completed its strategic directions for the next three years. Emphasis will be place on five key areas: making markets work for the poor; addressing rights and needs of vulnerable groups; decreasing the distance through technology and communications; holding ourselves more accountable; and enhancing entrepreneurial style and competitive effectiveness.



**Glen F. Rajack, FCGA**  
Vice-President, Finance and Treasurer

## MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all other information contained in this annual report are the responsibility of CARE Canada management.

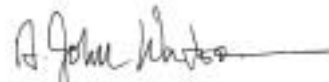
The financial statements have been prepared on the basis of historical costs and include judgements and estimates in accordance with Canadian generally accepted accounting principles. Significant accounting policies adopted by CARE Canada are described in Note 2 of the financial statements.

The preparation of financial information is an integral part of the ongoing operation of the Organization. Management has established internal control systems to ensure that all financial details are objective and reliable, and that the Organization's assets are safeguarded.

The Board of Directors is responsible for the financial statements through the Organization's finance and audit committee, which is comprised of five board members at large. The finance and audit committee meets regularly with management as well as internal and the external auditors to ensure the adequacy of internal controls and to review the financial statements and auditors' report.

The finance and audit committee reviews the audited financial statements with management and the external auditors before making recommendations to the board and the membership for their acceptance. The finance and audit committee annually recommends to the board the appointment or re-appointment of the external auditors.

The financial statements have been audited by external auditors KPMG LLP, Chartered Accountants. The report outlines the scope of KPMG's examination as well as its opinion of CARE Canada's financial statements.



**A. John Watson**  
President and C.E.O.



# FINANCIALS

## AUDITORS' REPORT TO THE DIRECTORS

We have audited the statement of financial position of CARE Canada as at June 30, 2002 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of CARE Canada's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of CARE Canada as at June 30, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

*KPMG LLP*

**Chartered Accountants  
Ottawa, Canada  
October 9, 2002**

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2002, WITH COMPARATIVE FIGURES FOR 2001

	2002	2001
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 22,950,925	\$ 30,743,406
Short-term investments	-	50,885
Amounts receivable (net of allowance)	2,573,511	2,377,736
Contributions receivable from donors	3,478,377	6,406,618
Programme advances for field operations	2,181,323	3,501,953
Prepaid expenses	583,957	293,974
	<u>31,768,093</u>	<u>43,374,572</u>
Long-term assets:		
Restricted investments (note 6)	229,794	229,794
Long-term investments (note 5)	84,172	84,172
Capital assets (note 4)	389,656	128,281
	<u>703,622</u>	<u>442,247</u>
	<u>\$ 32,471,715</u>	<u>\$ 43,816,819</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 9,151,671	\$ 7,175,828
Programme advances from donors	19,535,325	32,744,158
	<u>28,686,996</u>	<u>39,919,986</u>
Funds held in trust (note 6)	229,794	229,794
Net assets:		
Unrestricted	3,165,269	3,538,758
Investment in capital assets (note 4)	389,656	128,281
	<u>3,554,925</u>	<u>3,667,039</u>
Commitments (note 10)		
	<u>\$ 32,471,715</u>	<u>\$ 43,816,819</u>

See accompanying notes to financial statements.

On behalf of the Board

*Aileen Corneil*  
Director

*Barbara...*  
Director

## FINANCIALS

### STATEMENT OF OPERATIONS

YEAR ENDED JUNE 30, 2002, WITH COMPARATIVE FIGURES FOR 2001

	2002	2001
Support and revenue:		
Donations:		
Unrestricted	\$ 5,210,352	\$ 5,183,683
Restricted	657,009	652,161
Canadian Government (CIDA) contributions (note 7)	28,191,641	26,004,138
UNHCR contributions	6,952,658	6,531,707
CARE International Members contributions	43,114,369	44,540,530
Other contributions	13,717,514	6,098,938
Interest income	857,754	687,281
Miscellaneous	1,288,151	1,225,109
	<b>99,989,448</b>	<b>90,923,547</b>
Expenses:		
Programme activities:		
Water and Community Health	26,895,275	23,128,775
Small Enterprise Development and Income Generation	23,947,225	18,874,616
Agroforestry and Conservation	11,767,366	7,756,021
Emergency Assistance	32,642,573	36,544,566
	<b>95,252,439</b>	<b>86,303,978</b>
Support services:		
Management and general	2,469,610	2,218,032
Fundraising, public and donor relations	2,042,524	1,718,589
Membership in CARE International	336,989	326,614
	<b>4,849,123</b>	<b>4,263,235</b>
	<b>100,101,562</b>	<b>90,567,213</b>
Excess (deficiency) of revenue over expenses	\$ (112,114)	\$ 356,334

See accompanying notes to financial statements.

### STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2002, WITH COMPARATIVE FIGURES FOR 2001

	Unrestricted	Invested in capital assets	Total 2002	Total 2001
Net assets, beginning of year	\$ 3,538,758	\$ 128,281	\$ 3,667,039	\$ 3,310,705
Excess (deficiency) of revenue over expenses	(112,114)	-	(112,114)	356,334
Acquisition of capital assets	(293,252)	293,252	-	-
Amortization of capital assets	31,877	(31,877)	-	-
Net assets, end of year	<b>\$ 3,165,269</b>	<b>\$ 389,656</b>	<b>\$ 3,554,925</b>	<b>\$ 3,667,039</b>

See accompanying notes to financial statements.

## STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2002, WITH COMPARATIVE FIGURES FOR 2001

	2002	2001
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenses	\$ (112,114)	\$ 356,334
Amortization of capital assets, which does not involve cash	31,877	111,687
Changes in non-cash working capital:		
Decrease (increase) in amounts receivable	(195,775)	375,224
Decrease (increase) in contributions receivable from donors	2,928,241	(2,797,206)
Decrease in programme advances for field operations	1,320,630	262,153
Increase in prepaid expenses	(289,983)	(44,851)
Increase (decrease) in accounts payable and accrued liabilities	1,975,843	(651,802)
Increase (decrease) in programme advances from donors	(13,208,833)	4,691,188
	(7,550,114)	2,302,727
Financing and investments:		
Acquisition of capital assets	(293,252)	(59,574)
Decrease in short-term investments	50,885	18,634,883
Increase in long-term investments	-	(84,172)
	(242,367)	18,491,137
Increase (decrease) in cash and cash equivalents	(7,792,481)	20,793,864
Cash and cash equivalents, beginning of year	30,743,406	9,949,542
Cash and cash equivalents, end of year	\$ 22,950,925	\$ 30,743,406

CARE Canada considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

See accompanying notes to financial statements.

## 1. Description:

CARE Canada is an independent member of CARE International. CARE Canada was established in 1946 and incorporated under Part II of the Canada Corporations Act in 1977. CARE Canada is a non-profit, non-governmental organization in the field of relief, reconstruction and development in developing countries and is governed by a volunteer board of directors whose services are provided at no cost to CARE Canada. CARE Canada is a registered charitable organization for purposes of the Income Tax Act (Canada) and as such is not subject to income tax.

## 2. Significant accounting policies:

*(a) Financial statement presentation:*

These financial statements include the assets and liabilities of CARE Canada's Canadian operations and the nine overseas Country Offices (Albania, Cameroon, Croatia/Bosnia and Herzegovina, Cuba, East Timor, Indonesia, Kenya, Zambia, and Zimbabwe) for which it has responsibility, and revenue and expenses for which CARE Canada and its nine overseas Country Offices enter into contracts with donors for the funding of projects in various countries.

*(b) Contributions and donated services:*

Grain and other contributions-in-kind received from multilateral donors, Government of Canada and other organizations are recorded as revenue and programme activity expenses at fair market value.

Wherever government and local communities in countries in which CARE Canada operates contribute labour, services, transportation and storage facilities to various projects, the value of such contributions is not reflected in the financial statements because of the difficulty of measurement.

Similarly, contributions by various media for public information and fundraising campaigns are not reflected in the financial statements because of the difficulty of measurement.

*(c) Expense allocation:*

Expenses that can be directly identified with programme activities or support services are charged accordingly. Certain support services have been allocated to programme activities, based on management's best determination of use.

*(d) Donor restricted funds:*

Donor restricted funds are recorded as liabilities and subsequently transferred to revenue when such funds are utilized in accordance with donor restrictions.

## NOTES TO FINANCIAL STATEMENTS

### (e) Canadian Government (CIDA) and other contributions:

CARE Canada enters into contracts with the Canadian Government (CIDA) and other donors for the funding of projects in various countries. These funds are recorded as revenue in the statement of operations as related expenses are incurred. Any management fee that is applicable to CARE Canada is recorded as revenue in the statement of operations in accordance with the terms in the individual contracts.

Contributions received in excess of donors' share of funds expended in the current year for project activities represent unspent externally restricted contributions for expenditures in future years, and are shown in the statement of financial position as programme advances from donors. Any contributions expended in excess of the contributions received from the donors are shown in the statement of financial position as contributions receivable from donors.

### (f) Agricultural commodities:

CARE Canada may receive funding to purchase commodities which when sold are designated for specific CARE Canada project activities. The proceeds are recorded as programme advances from donors. Revenue and expense is recognized in the statement of operations as the funds are utilized in project activities.

### (g) Capital assets:

Equipment and leasehold improvements acquired for direct use in projects are expensed in the year of acquisition.

Equipment and leasehold improvements that are not project specific are capitalized and amortized over their estimated useful lives.

Amortization is provided on a straight-line basis over the estimated useful lives as follows:

Asset	Useful life
Buildings	15 years
Leasehold improvements	5 years
Furniture, fixtures	5 years
Office equipment	5 years
Computer hardware	3 years
Computer software	3 years

### (h) Foreign currency translation:

Monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates in effect at the statement of financial position date. All other assets and liabilities are translated at their historical rate. Revenue and expense items

are translated using average rates for the fiscal period. Any resulting foreign exchange gains or losses are charged to the programme activities or support services as appropriate.

### (i) Long-term investments:

Long-term investments are recorded at cost. When there is a loss in value that is other than a temporary decline, the investments are written down to market.

### (j) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

### 3. CARE Country offices assets and liabilities:

Country office operations are an integral part of CARE Canada's business. With these operations, CARE Canada is exposed to certain risks based on the economic and political environments of the host countries. Assets in the amount of \$16,507,830 (2001 - \$18,281,105) and liabilities in the amount of \$14,952,573 (2001 - \$16,974,319) of the country offices are included in the statement of financial position at June 30.

### 4. Capital assets:

	Cost	Accumulated amortization	2002 Net book value	2001 Net book value
Building	\$ 240,085	\$ 158,138	\$ 81,947	\$ 91,815
Leasehold improvements	59,017	59,017	-	-
Furniture and fixtures	466,978	466,978	-	-
Office equipment	220,848	206,391	14,457	22,028
Computer hardware	186,353	186,353	-	14,438
Computer software	293,252	-	293,252	-
	<u>\$ 1,466,533</u>	<u>\$ 1,076,877</u>	<u>\$ 389,656</u>	<u>\$ 128,281</u>

Cost and accumulated amortization at June 30, 2001 amounted to \$1,173,282 and \$1,045,001 respectively.

## NOTES TO FINANCIAL STATEMENTS

### 5. Long-term investments:

	2002		2001
	Cost	Market Value	Cost
Bonds	\$ 73,864	\$ 74,788	\$ 73,864
Guaranteed investment certificate	10,308	10,308	10,308
	\$ 84,172	\$ 85,096	\$ 84,172

The market value of long-term investments at June 30, 2001 totalled \$86,226.

### 6. Funds held in trust:

CARE Canada's funds held in trust consist of long-term investments which are held in trust for the donor. Use of the investment income of \$15,343 (2001 - \$13,580) earned on these investments has been restricted by the donor for use in children's programmes.

### 7. Canadian Government (CIDA) Contributions:

Included in this amount is \$6,707,712 (2001 - \$5,275,860) of funds made available to CARE Canada by the Government of Bangladesh. The Government of Canada donates grain to the Government of Bangladesh which sells the grain locally. Proceeds realized on the sale of grain are made available to CARE Canada for use in project activities in Bangladesh.

### 8. Lines-of-credit:

An unsecured line-of-credit of \$2,000,000 is available for use by CARE Canada. Advances under the line-of-credit bear interest at the bank's prime rate and are repayable on demand. As at June 30, 2002, the line-of-credit had not been drawn down by CARE Canada.

An additional unsecured line-of-credit of \$454,830 is available for use by CARE Canada from CARE USA for non-capital expenditures relating to the SCALA information system implementation. Advances under the line-of-credit bear interest at 2.5% and are repayable in US dollars over a five year period. As at June 30, 2002, CARE Canada had not drawn down the line-of-credit.

A loan in the amount of \$872,940 is available to CARE Canada from CARE USA to finance the capital expenditures relating to the SCALA information system implementation. The loan is non-interest bearing. Repayment of the loan will be in US dollars made quarterly over a five-year period, to be fully paid by June 30, 2007. As at June 30, 2002, CARE Canada had not utilized the loan.

### 9. Controlled entity:

CARE Canada controls the Global Development Group through Board of Directors representation. The Global Development Group was incorporated as a not-for-profit organization under the Canada Corporations Act. Its purpose is to bridge the gap between business and international development for improvement of the world's needy. Global Development Group's financial statements have not been consolidated with CARE Canada's financial statements. A financial summary of Global Development Group is as follows:

	2002	2001
Financial position:		
Total assets	\$ 1,238,517	\$ 316,263
Total liabilities	1,179,040	292,010
Total net assets	\$ 59,477	\$ 24,253
Summary of operations:		
Total revenue	\$ 1,450,172	\$ 290,828
Total direct costs	1,174,515	207,979
Total administrative expenses	240,433	69,068
Excess of revenue over expenses	\$ 35,224	\$ 13,781

Amounts due from Global Development Group are \$249,913 (2001 - \$54,553) as of June 30, 2002. Amounts due to Global Development Group as of June 30, 2002 total \$157,982 (2001 - \$Nil).

### 10. Commitments:

#### (a) Leases:

CARE Canada is committed to payments under operating leases in Country Offices and in Canada expiring in 2006. Minimum annual payments for the next four years are as follows:

	Country offices	Canada	Total
2003	\$ 834,212	\$ 269,913	\$ 1,104,125
2004	278,561	-	278,561
2005	24,241	-	24,241
2006	1,877	-	1,877
	\$ 1,138,891	\$ 269,913	\$ 1,408,804

#### (b) Letter of credit and performance guarantees:

A guaranteed letter of credit in the amount of \$441,900 has been assigned to the Canadian International Development Agency for the services and expenses relating to the Canadian Experts in Bosnia II project.

## NOTES TO FINANCIAL STATEMENTS

CARE Canada has guaranteed a performance guarantee on behalf of CARE UK in the amount of 750,000 EUR (Cdn \$1,122,900). The guarantee is set to expire December 31, 2002.

An additional guaranteed letter of credit in the amount of \$340,000 has been assigned to the Canadian International Development Agency in relation to the potable water and community health project in Cameroon.

Cucorp Financial Services has provided a letter of credit to CARE Canada in the amount of \$2,456,000 in relation to the CIDA monetization contract. As at June 30, 2002, \$1,473,600 had been drawn down on this line of credit.

### *(c) Legal actions:*

In the ordinary course of business activities, CARE Canada becomes involved in various legal actions. While the ultimate effect of such actions cannot be ascertained at this time, management believes that their resolution will not have a material adverse effect on the financial statements.

### **11. Comparative figures:**

Certain 2001 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2002.

**CARE Canada is incorporated as a non-profit organization under Part II of the Canada Corporations Act and has been granted tax-exempt status by the Canada Customs and Revenue Agency.  
Registration Number 11883 8333 RR0001.**

**This Annual Report covers the period July 1, 2001 to June 30, 2002.**

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Ce rapport est aussi disponible en français

ISSN: 1201-3137



*Last Mission: John Scoggan (3rd from left) at Barrick Mines, Peru.  
See memorial, page 13. Photo by François Audet*

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