

Consolidated Financial Statement of the National Council, Y.M.C.A. of Canada (CANADA - ENGLAND - FRANCE)

The National Council of the Y.M.C.A. herewith presents a complete statement of its finances for the year 1917, covering its entire service Overseas and in Canada.

The Executive Committee of the Council arranged last November to have a complete statement for the year 1917 ready for publication before the recent Red Triangle Fund Campaign, but owing to conditions arising out of Military operations in France, this has been unavoidably delayed. It is presented now at the earliest date that existing conditions have permitted.

The portion of the following statement which concerns England and France has already been submitted to the Overseas Military authorities. Audited statements of the funds handled have been submitted to the Militia Department at Ottawa and for the past two years regular accounting has been made as well to the authorities in England and in France. In addition to the regular audit in France, the canteen business is checked every month by the Military Field cashiers, to determine the amount which is paid to Military units as indicated in the Expenditures. Printed copies of the

audited statements are posted up in the huts for the information of the soldiers.

The General Operation Account shows on the one hand the entire receipts of the National Council; first, from the gross sales of its Military canteens in Canada, England and France, and second, from subscriptions received during the year. On the other hand, there is shown the entire expenditures for the year, including, first, the cost of the goods sold in the canteens and, second, the expenditures connected with the entire service which is carried on under the direction of the National Council.

The Balance represents the excess of receipts over expenditures. Of this the sum of \$118,351.43 was the balance at the National Headquarters at Toronto, and the remainder was Overseas. This balance at the end of the calendar year represents the amount available to carry on operations until the time of the campaign in 1918. While the

financial statement is drawn up on the basis of the calendar year the receipts from the campaign of one year have to serve until the campaign of the next year. The above balance at the National Headquarters was by April 30th, just before the new campaign, not only used up but changed to a deficit of \$237,930.13. This deficit was, however, offset by the balance overseas, which has to be maintained there as a working balance to carry on operations.

The item of \$240,524.86 is a special amount which had to be expended for the purchase of canteen and other supplies in Canada for shipment to France. Beginning with June, 1917, on account of the scarcity of supplies in Great Britain, much of the purchasing formerly done there had to be transferred to Canada. The long period of time required for the shipment of these supplies to France involves the continuous employment of a large sum. The amount expended for this pur-

pose, as at December 31st, has had to be treated as an expenditure and placed in a Reserve Account against the merchandise in hand. It is, however, a possible asset and will, when realized upon, be devoted to other forms of service to the soldiers, when it is no longer required to maintain the canteen service in France.

It was possible to provide for this expenditure only because the amount asked by the National Council in 1917 was oversubscribed by more than the amount required just at the time the Canadian Purchasing had to be undertaken. But for this it would have been necessary either to borrow this large amount or greatly curtail the service in France.

It is to be remembered that the goods at the front in France, where the greater part of the stock is carried, are subject to enormous risks. The English Y.M.C.A. in the German offensive of March and April suffered losses in huts and canteen supplies of nearly One Million Dollars. In the more recent offensive the American Y.M.C.A. has suffered losses nearly as large, and the National Executive have deemed it a matter of prudence to be prepared to meet a similar loss if it should fall on the Canadian Y.M.C.A.

The National Council has from the first declared the policy of devoting to the service of the soldiers whatever balance remains in the Military Fund at the close of the war. This policy has been made known to and accepted by the Overseas Military authorities. The need for the Y.M.C.A. service will continue all through the period of demobilization and the plan of the National Council is to use whatever balance then exists to keep up the efficiency of the service to the soldiers during that important period.

The National Council of the Y.M.C.A., under which the Military Work is conducted, is a representative body of the various Y.M.C.A.'s throughout Canada, but it has no authority over or financial responsibility for any local branch. The funds which it handles have no connection with those of any local branch of the regular Y.M.C.A. It wishes to make clear, therefore, that the funds which are acquired in or subscribed for the Y.M.C.A. Military Work have not been and will not be used in connection with the regular work of any of these branches, but will, according to the policy already announced, be kept in the Military Work and devoted exclusively to the service of soldiers.

The service represented in the expenditures of the accompanying statement covered at the opening of the present year, 96 centres of operation in France and 75 in England, including all regular camps and units, base camps, convalescent camps, hospitals, railway troops, cavalry, London and Paris, and forestry units from the north of Scotland to the South of France.

There were on the Overseas staff 133 Secretaries carrying honorary commissions, 50 of whom were at the expense of the Y.M.C.A. for pay and allowances and the remainder at the expense of the Government. There are also a considerable number of other ranks, non-commissioned officers and men, detailed to the Y.M.C.A. staff by the Military authorities. A number of these, who are given non-commissioned rank because of special responsibility, are at the expense of the Y.M.C.A. for the extra pay that of their regular rank. Civilian help is also employed where required and where circumstances permit.

In Canada the soldiers are served in 35 centres, including camps, barracks, Red Triangle Clubs, hospitals, naval stations and on troop trains. This has required approximately 100 Secretaries, who work on a civilian basis and are entirely at Y.M.C.A. expense. There is also required a considerable staff of employed helpers, exclusive of the committees of ladies who render their service free.

The scope and variety of the entire service, in so far as expenditures can reveal them, are indicated in the following statement.

Signed on behalf of the National Council of the Y.M.C.A.

G. H. WOOD, Chairman.

F. L. RATCLIFF, Chairman of Finance Committee.

CHAS. W. BISHOP, General Secretary.

General Operations for the Year ended 31st December, 1917

RECEIPTS

Operating Balances brought forward from 1916:—				
(a) At National Headquarters	\$ 6,730.22			
(b) In England and France	50,963.43			
		\$ 66,693.65		
Remittances from Canada in 1916 received Overseas in 1917		123,606.67		
Gross Canteen Sales:				
In Canada	153,544.03			
In England	594,238.21			
In France	2,233,990.09			
		2,981,767.33		
Subscriptions received in Canada:				
Ontario and Quebec	765,227.55			
Western Provinces	226,626.18			
Maritime Provinces	134,736.43			
Interest earned	4,601.42			
		1,131,191.61		
Subscriptions received Overseas:				
France	14,328.93			
England	3,321.42			
Interest earned	2,397.74			
		20,548.09		
Adjustment of Exchange between Canada, England and France		5,716.62		
		4,329,653.97		

EXPENDITURES

	CANADA	ENGLAND	FRANCE	TOTAL
Cost of Goods sold in Canteens	\$ 103,653.67	\$ 462,390.46	\$ 1,801,912.22	\$ 2,368,456.35
Transportation and Transport Equipment for Canteen Goods	7,753.96	13,168.72	20,922.68	33,386.01
Loss from Damaged Goods, Fire, Shell Fire and Submarines	2,131.25	15,202.21	14,159.95	31,493.41
Canteen Equipment	7,214.45	2,840.44	8,068.12	17,913.01
Administration of Canteen Service, including Warehouse expenses	18,312.80	103,418.29	121,031.11	242,762.20
Huts, Hut Equipment, Tents and Decorations	1,587.28	84,807.08	71,587.28	157,972.64
Percentage of Canteen Sales given in Cash to Military Units for Extra Rations, Comforts, etc.	12,179.31	38,509.20	51,688.51	102,377.02
Free Distribution of Drinks, etc., including Service to Wounded	9,009.45	24,103.92	37,061.81	70,175.18
Free Distribution of Athletic Supplies and Prizes	5,100.36	35,019.24	60,264.23	100,373.83
Free Cinemas, Concerts, Lectures, Pianos, Music and Gramophones	1,925.85	8,700.35	23,189.34	33,815.54
Automobile and Transport Equipment and Maintenance	14,456.66	4,043.29	18,499.95	37,000.00
Supervision of Military Camps (Canadian figures include Salaries)	14,106.52	8,777.40	4,544.82	27,428.74
Administration Headquarters including Office Expenses (Canadian figures include Salaries)	40,976.68	47,640.03	33,509.54	122,126.25
Pay and allowances of Overseas Secretaries, not on Government pay; extra pay and rations of non-commissioned officers and men on Y.M.C.A. staff Overseas; wages and board of civilian help Overseas, and salaries of Secretaries in Military branches in Canada	5,766.82	10,469.43	15,828.34	32,064.59
Rents, Rates, Heating and Lighting	16,915.78	7,583.08	2,791.65	27,290.51
Office Equipment	874.41	7,532.69	448.85	8,955.95
General and Sundry Expenses including Travelling, Postages, Telephones, etc.	773.33	7,532.69	448.85	8,754.87
Interest and Exchange	5,327.60	35,797.50	35,797.50	71,922.60
Information and Records	5,400.00	240,524.86	240,524.86	486,449.72
Educational Work	28,535.18	27,350.31	15,753.62	71,639.11
Hospitality League Work in London	14,463.25	9,640.04	9,573.91	33,677.20
Expenses of sending workers Overseas	9,573.91			9,573.91
Amount paid to the British Y.M.C.A. for work among Canadian Soldiers				
For work among troops in Mesopotamia				
Cash paid in Canada for Purchases of Canteen and other supplies for France, still in transit				
For work in Military Barracks, Hospitals, Discharge Depots, on Troop Trains, etc.—				
In Ontario and Quebec	28,535.18			28,535.18
In Western Provinces	27,350.31			27,350.31
In Maritime Provinces	15,753.62			15,753.62
For work on Transports, in Munitions Plants and Internment Camps	14,463.25			14,463.25
Naval work at Halifax	9,640.04			9,640.04
For work with Boys on Farm Service	9,573.91			9,573.91
				\$3,705,406.39
Advertising, Printing, Organization and Collection Expenses in connection with Financial Campaigns				54,243.09
For General Work of National Council, part of which is Military Administration and the remainder National supervision of Territories, Boys' Work, Student, Industrial and Railroad Departments, funds for which were subscribed in conjunction with Military Funds by agreement of regular contributors				64,155.63
Balance of Receipts and Expenditures carried forward to 1918, of which \$118,351.43 was at the National Headquarters, Toronto				415,848.87
				\$4,229,653.97

AUDITOR'S CERTIFICATE

We have audited the books, vouchers and accounts of the National Council Headquarters at Toronto, and of the Central Territorial Division, for the year ended 31st December, 1917, and have been furnished with the audited statements of the Maritime and Western Divisions of the National Council for the same period. We have also been furnished with the Annual Statement for England for 1917, duly audited, and the Annual Statement for France for 1917 with the auditor's Certified Statement for the six months to June 30th. Owing to our understanding, to Military restriction on civilian travel between England and France, it was impossible for the auditor to go to France and complete the audit to 31st December, 1917. We have agreed the Canadian and Overseas statements with the above General Statement, which combines them, and, according to the books and statements furnished, the above statement in our opinion, correctly sets forth the operations of the National Council at home and overseas.

OSCAR HUDSON & COMPANY,
Chartered Accountants.

Toronto, July 3rd, 1918.