

2021 Annual Report



CANADIAN
CELIAC
ASSOCIATION

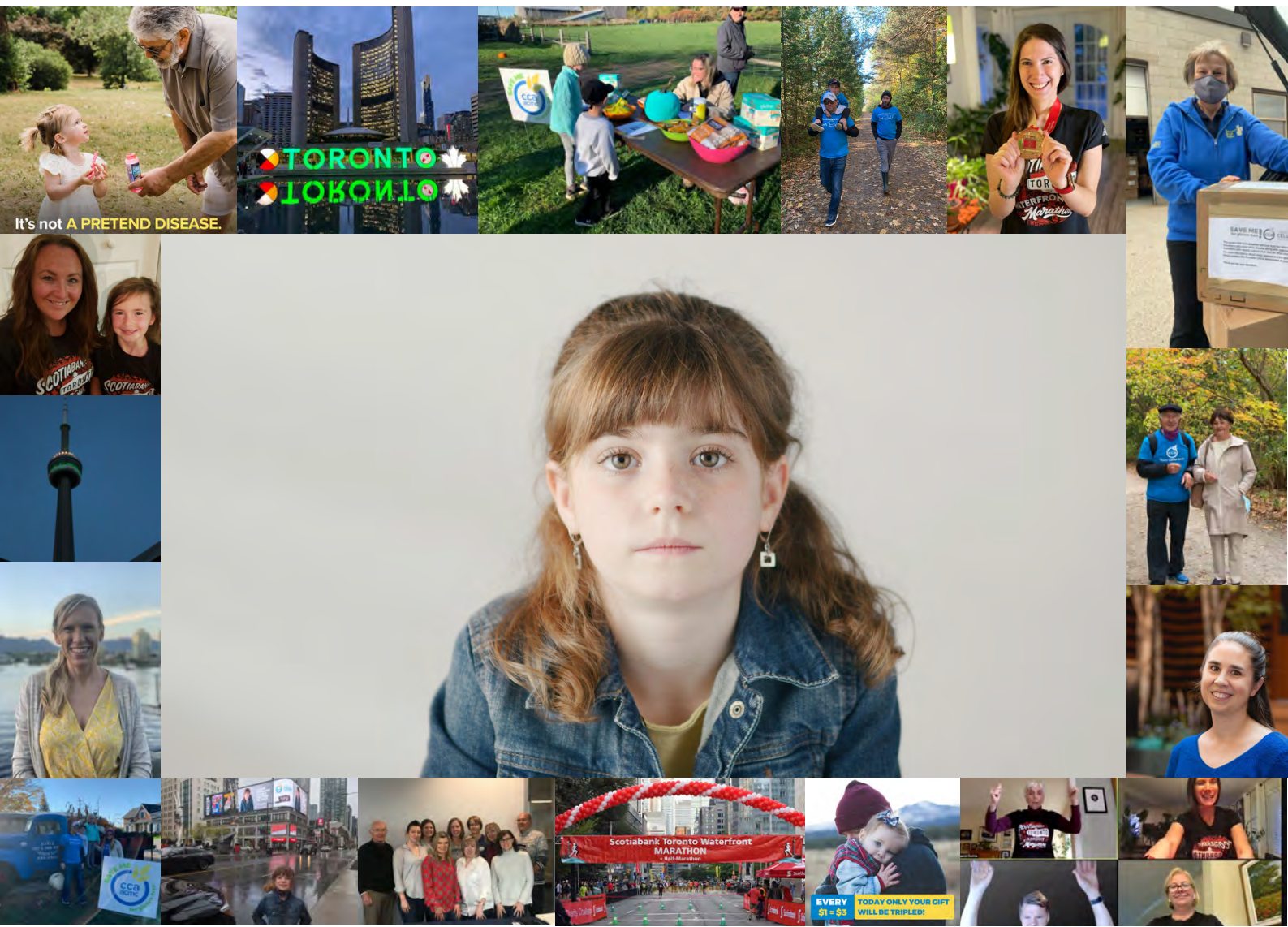


Table of Contents

OUR VISION... 2

MESSAGES FROM LEADERS... 3

OUR TEAM... 5

OUR CHAPTERS... 6

PROMOTE EVIDENCE BASED SOLUTIONS... 7 - 10

STRENGTHEN STANDARDS... 11 -13

ENSURE FINANCIAL STABILITY...14 - 17

INCREASE AWARENESS AND EDUCATION... 19 - 25

THANK-YOU DONORS AND SPONSORS... 25 - 27

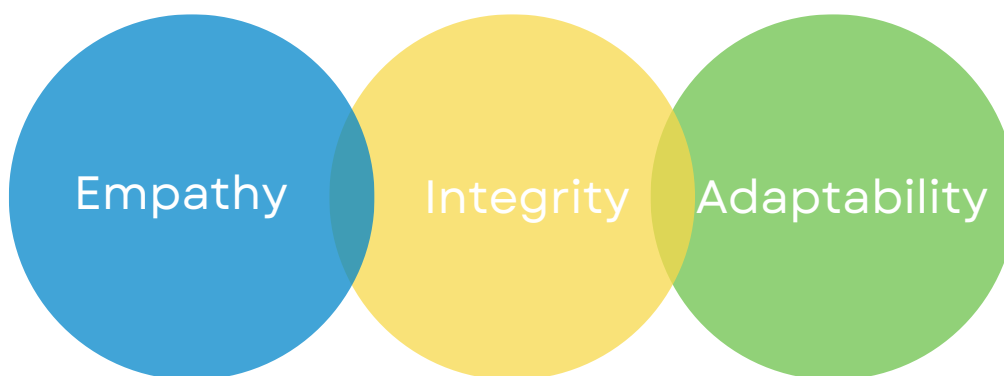
FINANCIAL STATEMENTS ... 28 - 40



Our Vision

Every Canadian with celiac disease diagnosed and empowered

Our Core Values



Our Priority Areas

Promotion of Evidence-Based Solutions

Strengthen Standards

Ensure Financial Stability

Increase Awareness and Education

President's Message

Navigating the New Normal

Through multiple waves of the COVID-19 pandemic, we continue to have a laser-focus on our key objectives of evidence-based advocacy, strengthening standards, and increasing awareness and diagnosis, all in aid of empowering Canadians with celiac disease and gluten disorders to live their best lives.

We have been working on improving label clarity for our community shopping on-line and in-store; promoting gluten-free food donations through our “Save Me for Gluten Free” food banks program; sharing our knowledge through regular webinars and our free virtual conference with Canada’s leading scientific and dietary experts researching celiac disease; and supporting our community – for example by standing up for Canadians who must have gluten-free food but could not access it in quarantine hotels. In Ontario, we were successful in our advocacy to support funding of the celiac blood test – at least on a temporary basis as part of a provincial pilot program. Let’s hope that funding leads to more and better diagnosis and becomes permanent.

All the above would not be possible without donor support. We thank everyone who has been able to generously donate this year, and we appreciate your continued support of the CCA. We also thank companies and organizations who have been able to work remotely with us throughout the pandemic.

As I finish off the term of my presidency and prepare to pass on the torch, I would like to thank the CCA National staff for their incredibly hard and impactful work, and the Board of directors for being amazing colleagues and peers. I wish you all the best.

Janet Bolton



Executive Director's Message

A 48-year old start up

Over the past five years, we have been in transformation mode like a start-up business. Prior to 2017, the 'times were a changing' with interest in memberships falling and challenges faced with balancing the organization's charitable public mandate with individual benefits for members. 2021 saw the first full fiscal year without support of membership dues.

Like any start-up, we've sharpened our value proposition - every Canadian with celiac disease diagnosed and empowered. We've actively researched our community and carefully listened to what they need from us. Freshened our communication channels with more responsive and thoughtful content for our donors and community. Our pricing model - well we're a 100% charity now, so our services are free and as such because our resources need to be accessible to all Canadians living with celiac disease at every economic level.

One of our key activities was centred around hiring our first permanent on-staff dietitian with health promotion experience and extensive knowledge of celiac disease. Thanks to the generosity of donors - a watershed moment for CCA - we now have the in-house expertise to help drive more evidence-based programming to meet the needs of our community at all stages of their life and disease.

As a mid-century start up, it is key to have the right partners. Thanks to the visionary leadership from our board, support from industry and local chapters, but most of all our individual donors - our most important collaborators - we are in growth mode. Individual donor support is the backbone of this community. We are just the vessel to help reach, advocate and empower as many Canadians with celiac disease as we can. Because of your support, we are transforming lives each and every day.



Melissa Secord

2021 Team

The following individuals supported CCA during 2021. Each and every member played an integral part and without them CCA would not be the organization that it is today.

Directors

Tamara Close
 David Congram (Sept.)
 Jessica Danford (June)
 Selena DeVries (June)
 Treena Duncan (June)
 Kathryn Djordjevic
 Doris Foster
 Uzair Jalil
 Marsha Hebert
 Ravil Veli
 Lizbeth Wall

Staff

Melissa Secord
 Nicole Byrom
 Francis Fernandez
 Caleigh McAulay
 Nisha Paul
 Lea Saad
 Megan Thompson

Consultants:
 Gauri Bawa
 Julie Greene

Executive

Janet Bolton - President
 Jennifer Stebbing- Vice Chair
 Wanda Walkden - Secretary
 Andrew Kotys - Treasurer

Professional Advisory Council

Dr. Donald Duerksen (Chair)
 Dr. Kimberly Bender Shelley
 Case, RD
 Dr. Dominica Gidrewicz
 Iris Joye, Phd.
 Ines Martincevic, RD
 Dr. Lucia Perez Repetto Dr.
 Maria Ines Pinto Sanchez Dr.
 Justine Turner, RD Dayna
 Weiten, RD

Our Chapters

It is essential to us that all of Canada has a place to turn to for a sense of community, and to be able to learn more about celiac disease close to home. By having local chapters, it encourages people to reach out, meet up, and learn more about celiac disease and what your community has to offer for those who have celiac disease.

Newfoundland and Labrador

Prince Edward Island

Saint John

Moncton

Ottawa

Kingston

Toronto

Thunder Bay

Manitoba

Regina

Calgary

Edmonton

British Columbia

A young child with light hair and a pacifier is sitting in a hospital bed. The child is wearing a white hospital gown and has a small bandage on their right hand. An older man with a grey beard and hair is leaning over the bed, reading a book to the child. The book is open, showing a page with a cartoon animal and the text "Even when it's playing dress up." and "MEADOWWI". The background shows hospital equipment and a white bed frame. The text "Promote Evidence-based Solutions" is overlaid in the center of the image.

**Promote
Evidence-based
Solutions**

Labelling Guide

Food Labelling: Guidelines for Individuals with Celiac Disease Following a Gluten-Free Diet



We strive to provide accurate and timely information so people can more easily navigate daily functions like their weekly grocery shopping. It's key for people with celiac disease to know how to read labels and to understand if food products are gluten free. This year our Dietitian Working Group worked many months to update our labelling materials to empower our community.

Food Labelling: Guidelines for Individuals with Celiac Disease Following a Gluten-Free Diet

Canadian Food Inspection Agency: Contains and May Contains Statements

Ingredients: Apples, Pie crust [flour (wheat), shortening, liquid albumen (egg), salt], Sugar, Flour, Lemon juice, Whole milk, Cinnamon.
May contain pecans.

If the packaged foods contain priority food allergens, gluten sources, or added sulphites, they must be declared at least once in the list of ingredients.

Ingredients: Apples, Pie crust [flour (wheat), shortening, liquid albumen (egg), salt], Sugar, Flour, Lemon juice, Whole milk, Cinnamon.
May contain pecans.

Priority food allergens, gluten sources, and added sulphites must be declared when they are part of, or a component of, an ingredient.

Ingredients: Apples, Pie crust [flour (wheat), shortening, liquid albumen (egg), salt], Sugar, Flour, Lemon juice, Whole milk, Cinnamon.
May contain pecans.

Cross-contamination (or precautionary) statements are used when a food allergen or gluten source may be unintentionally present in the food (e.g. through cross-contamination) despite the use of good manufacturing practices.

The guide contains information on what is safe for people with celiac disease or gluten disorders to purchase and consume. [Click here to view the guide in full.](#)

Collaborating for Success

Working with Universities

We had the privilege of partnering with multiple universities across Canada to further celiac disease research. Here is just a sample:

University of Guelph – Collaboration on food recall and consumer behaviour survey and placements for Masters of Nutrition Dietetics program.

McMaster University – Collaboration on University/college residents gluten-free experience survey.

University of Alberta - Led a multi-stakeholder collaboration including CCA on a series of newly-diagnosed videos.

Toronto Metropolitan University (Ryerson) - Placements for Dietetic interns which provided support for health promotions.



Working with Organizations

We worked with several organizations to increase awareness and educate the public through virtual webinars and resources. Here are three examples:

Osteoporosis Canada – Webinar collaboration on bone health

Food Banks Canada – Webinar with food bank managers and volunteers

Second Harvest – Webinar for food bank network

Investing in Research

Dr. Heather Galipeau was the winner of the 2021 J. A. Campbell Research Fund. Dr. Galipeau obtained a PhD degree from McMaster University in 2015 and currently holds a position as Research Associate and Assistant Director of the Axenic Gnotobiotic Unit. Her research focuses on how bacteria modulate host responses to the dietary trigger of celiac disease, gluten, focusing on early events that trigger disease development. Her long-term objective is to develop therapies to prevent or treat chronic inflammatory and autoimmune conditions.

Dr. Galipeau made an appearance in one of our "*In Conversation*" videos.

[Click here if you wish to learn more about Heather's research.](#)



Oats

We are undergoing a comprehensive review of gluten-free oats under the Dietitian Working Group as part of its oats position statement review. CCA Intern Emily Kewell logged **300 GF oat products** and their labels. Chapters were also asked to support the on- the-ground research in stores to verify and identify labels. The information will be shared with Health Canada and industry once the analysis has been completed in 2022 to ensure gluten-free oats are able to be clearly identified by consumers.

A woman with long brown hair, wearing a white long-sleeved dress, is seen from the side, pushing a shopping cart through a grocery store aisle. She is looking towards the shelves on the right. The background is filled with various products on shelves, slightly out of focus. The overall scene is brightly lit, suggesting a well-lit store environment.

Strengthen Standards

Advocacy Highlights

British Columbia Floods

We liaised with Health Canada to inform the public on temporary changes to food service products that were originally bound for the United States but redirected to BC retail stores for consumer purchases to help with food supply. US products have different food allergen and gluten label requirements than in Canada.

Federal COVID-19 Quarantine Hotel Issue

Gluten-free travelers were experiencing issues getting safe, gluten-free food, while staying in federal COVID-19 quarantine hotels. One woman went [40-hours without food](#) she could consume and contacted Global News who then alerted CCA to the issue. We sent letters to the Ministers of Health and Public Safety. Letters were also sent to opposition critics who raised the issue in Parliament. We also asked our supporters to also help raise awareness and within 48 hours 60 people sent letters to MPs.

Food Surveillance

We secured a full ingredient review of nuts by Health Canada and the Canadian Food Inspection Agency which will be completed in the first half of 2022. CFIA will test products for ingredient claims and potential recalls. Additional ingredients to be tested include pulses and pulse-based products. Health Canada will review a short list of May Contains products to identify if there are issues with over-labelling in 2022-2023.

Arsenic

Health Canada has updated and lowered allowable [arsenic](#) levels in food products for [infants and adults](#). CCA submitted a letter of support for the changes but also flagged the need for active CFIA monitoring of levels in GF packaged foods. The celiac community is at higher risk with rice-based processed foods.

Ontario Blood Tests

After years of hard work and dedication from our staff and volunteers, in 2021, Ontario began a new pilot program that offered free tTg and IgA blood screening, which helps to identify celiac disease.

This is an important milestone and we want to see continued coverage of these screening tests funded across Canada.

The pilot was meant to last for five months, from November 1 to March 31, 2021 but was extended to March 31, 2023.

Before this trial began, Ontarians were paying anywhere from \$60-\$150 to be able to be screened for celiac disease, which had deterred many from being screened due to the cost.

Now, with bulletins posted within physician offices, Ontarians are encouraged to get screened for celiac disease, and continue to spread the good news of the extension of this pilot.

It is estimated that **85% of people with celiac disease remain undiagnosed**. Permanent coverage of the tests would mean that they would be added to the standard laboratory requisition thus the opportunity to increase the number of people screened for celiac disease.

Food Security

Our **Save Me for Gluten Free** program is a food bank initiative that aims to encourage people to donate gluten-free food options to their local food banks. The program is supported by chapters across Canada and there is a growing list of food banks on our website offering regular supplies of gluten-free food.

Thanks to **Gold Partner Glutino** for their financial support of this initiative. We collaborated with Food Banks Canada and Second Harvest - two of the largest food agencies in Canada - to provide information and education on celiac disease to their staff and volunteers to help improve services for our community members who use food banks.

[Learn more at www.celiac.ca](http://www.celiac.ca) - Search Save Me for Gluten Free.



Georgetown Breadbasket has several families that rely on GF donations.



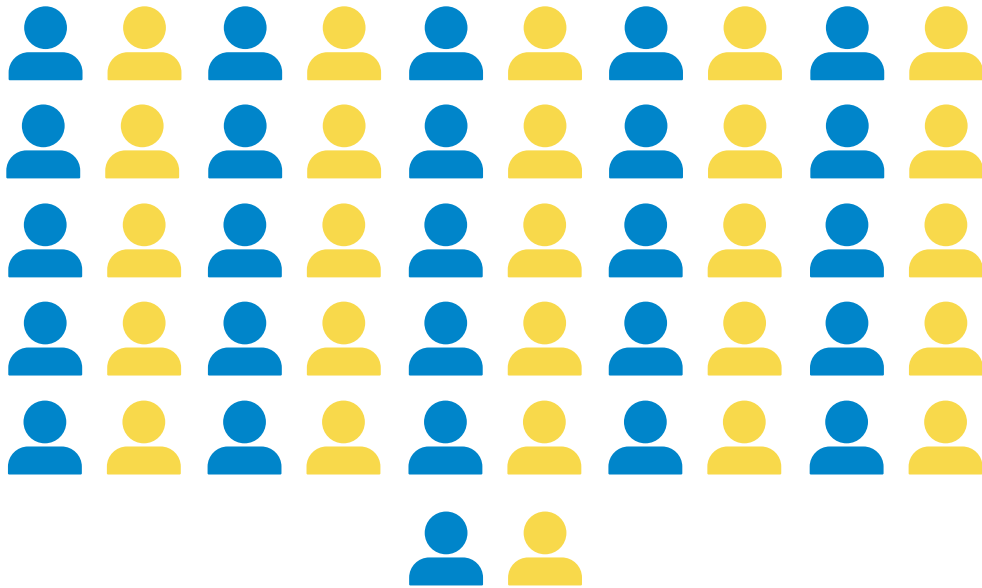


Ensure Financial Sustainability

Stepping Up for Celiac

1,498 kilometres

walked and ran by



52 people

for the Scotiabank Charity Challenge.



We had the second largest team with a minimum of \$50 donated by each individual. By achieving this milestone, we were awarded an additional \$3,000 dollars and raised nearly \$40,000 for programs and services.

Davis Family Farm

The Davis family of Caledon East, Ontario have been wonderful friends of the CCA since 2018. Throughout 2021, we partnered with them to sell sunflower seed packets from the first day of spring until May 31. Through this joint initiative and donor support, we have been able to deliver more celiac disease resources and initiatives.

The Davis's also held their annual **Sunflower Festival** in late July and early August. Despite the restrictions of the on-going pandemic and uncooperative weather at times, they still raised over \$16,000 with one dollar from every entry supporting the CCA. Sean Davis and his son Weston both have celiac disease and take advantage of the services CCA provides.

In the fall, we teamed up with them once again to host a Save Me for Gluten Free food bank drive and Scotiabank Charity Challenge walk.

Thanks to the three generations of the Davis Family!





**Increase
Awareness and
Education**

Driving Education

It is essential for people who have celiac disease to have access to information that is research-oriented and evidence based.

Throughout our monthly [Gluten Free 101](#) webinars, and our special topic webinars, we have been able to showcase evidence-based research that empowers people living with or caring for others with the disease. Nearly [3,500](#) people participated in these education sessions.

We partner with other experts like Osteoporosis Canada to further the credibility of the information that we provide and aids in reaching out to other communities to raise awareness.

[Check out our YouTube Channel for a growing list of helpful videos on a variety of topics.](#)



Registered Dietitian

The CCA National staff is small, but as time goes on, we are able to add valuable team members to better not only the organization, but the support and care that we provide those who seek it. This year, we made the addition of Registered Dietitian, Nicole Byrom, who has been a help to not only the quality of our information, but also the quality of support we can provide.

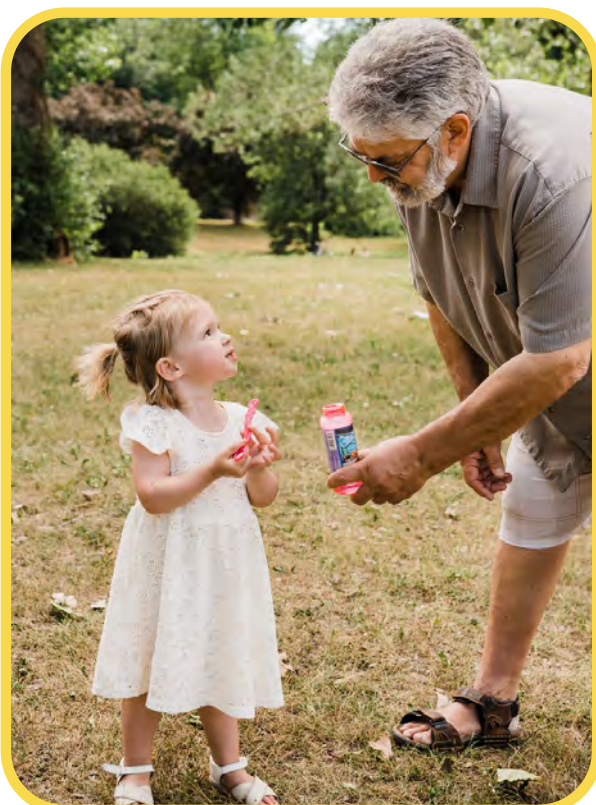
Nicole has been able to give her expert opinion on gluten-free labelling, how to eat in restaurants, supplements and vitamins, and the best recipes to use. She is able to create content for those who are newly diagnosed in an easily 'digestible' format. Nicole has been creating infographics, hosting webinars and cook-a-longs, as well as creating meal plans and grocery lists to assist those who are looking for further help.



Thanks to donors, Nicole, along with our Health Promotions Coordinator [Caleigh McAulay](#) and a team of Peer Supporters we were able to provide information to [1,600 people](#) through our **Client Support Desk** along with another [17,000](#) on our Facebook Online Support Group.

It's not pretend

Sadie and Lily were the focus of the spring campaign. The #ItsNotPretend was thoughtfully developed by the creative agency Broken Hearts Love Affair to spark conversation and break through the noise of advertising to showcase the seriousness of celiac disease and how many people that it affects across Canada. Sadie's story on YouTube reached **over 3 million** impressions by year end. We saw record visits to our website and growth across all social channels.



Thanks to our Platinum Sponsor Promise Gluten Free, CCA held one of its largest awareness campaigns ever with print, video, outdoor and social media posts across Canada.



Shining a Light on Celiac

Iconic buildings and landmarks were illuminated in green on May 16th for International Celiac Disease Awareness Day for the fourth year across Canada. International patient groups joined our campaign to 'Shine A Light' on celiac disease.

We asked our community to share their 'GF Oreo Moment' and let Canadians know what it is like to have celiac disease.



Thanks to our Celiac Month partners Mondelez, makers of Oreo cookies, and Made Good for supporting our awareness and spring campaigns respectively.

MADEGOOD
Trust in something good.

OREO

Expanding Audiences

In our vision to have every Canadian with celiac disease diagnosed and empowered, it is important that our resources reflect the diversity of Canada. In addition to our resources in English and French, we worked with our friends at **Takeda, who are Platinum partners**, to offer resources in Punjabi and Arabic.

With the help of Takeda, we were able to translate information into our **Gluten-free Living Guide**, as well as create two website landing pages. CCA undertook a media and digital campaign to publicize these new resources.

You can find these web resources here: [Brochures - Canadian Celiac Association](#)

الأكل بعيدًا عن المنزل

تذكرون تلك الأوقات، مثل العائلات التي تتناول فيها الطعام في منزل أحد الأصدقاء، عندما لا يتسكع إحداهم الطعام العائلي من الخبز أو الحبوب المحببة؟ في هذه الحالات، لا يتسكع الطعام الذي يتناولونه في المنزل، مما يجعله خيارًا آمنًا. لكن عندما تكون في الخارج، فإن الخبز أو الحبوب المحببة يمكن أن تكون مصدر قلق كبير. في هذه الحالات، فإن الخبز أو الحبوب المحببة يمكن أن تكون مصدر قلق كبير. في هذه الحالات، فإن الخبز أو الحبوب المحببة يمكن أن تكون مصدر قلق كبير.

المعيشة بدون غلوتين

نأمل للأشخاص الذين تم تشخيص إصابتهم مؤخرًا بمرض السيلياك (داء البطني أو "التيقيف")

جميعات السيلياك في أمريكا الشمالية

BEYOND CELIAC
Together for a Cure

CCA CANADIAN CELIAC ASSOCIATION

nca National Celiac Association

Celiac Disease FOUNDATION celiac.org

Thank-you Donors

We thank all of those who donated in 2021. Without these donations, the CCA would not have been able to achieve all that it has within the 2021 year.

Founders Legacy

Gifts over \$50K

Anonymous

Founders Circle

Gifts Over \$10,000

A.Gagnon

Anonymous

R. Beddie

Giftfunds Canada

Joanne Davis

Leaders Level

Gifts \$3,000 to \$9,999

A. Marano

Anonymous

Takeda Canada Inc.

PayPal Giving Fund

CCA British Columbia

CCA Ottawa Chapter

Gifts \$1,000 -

Abundance Canada

Aqueduct Foundation

ATCO Electric

B. Bachelder

H. Bosman

M. Charalambous

CN Employees and

Pensioners Community Fund

Davis Feed & Farm Supply Ltd.

C. Elford

D.Elliott

M. Kuyvenhoven

C. MacKinnon

P MacCaig

M. Oldham

J. Palmer

C. Smith

H. Spence

J. Strachan

The Boiler Inspection and

Insurance Company of Canada

The Central National Gottesman

Canada Foundation

The United Church of Canada

Foundation

The Velan Foundation

K. Tuckey

V. Vaartnou

L. Verhelst

L. Wall

D. Wiebe

A. Wilkes

I. Worling

A.Wraggett

Gifts \$400 - 999

Stephen Aldersley

Janet Alexander

Jarrold Anderson

Joanne Banyard

Megan Bengoechea

Esther Bobet

Melanie Brawdy

Rowan Brown

Janette Brown

Sharron Buium

David Carey

CCA Moncton Chapter

CCA Prince Edward

Island Payton

Comazetto

Ian Croft

Kathryn Djordjevic

Patrick Dooley

Risa Drimmer

Stuart Dubberley

Margaret Duthie

Martin & Jacqueline

Elton Blaine Ens

Penny Fairbrother

Claudia Febbraio

Eleanor Susan Finlay

First West Credit

Union Geoffrey Fisher

Lois Gagley

Rose Galston

Martin Gillis

John Goffin

Edith Grant

Scott Guitard

Barclay Hancock

Peter Hannam

Rhonda Harder Epp

Richard Holden

Richard Huckvale

Humam Jabban

Melissa Ing

Quinn Jones

Sandra Jurczak

Sheri Kelly

R. Bruce Kingham

Bruno Larochele

Susan MacKenzie

Edna Martin

Frank Massong

Roderick Mathews

James Mavor

Roderick and Kathryn McBey

Terry & Marilyn McCool

Sonia Medeiros

Kenneth Miller

Joan Mohns

David Nicolson

Carolyn O'Brien

Ted Orsini

Elizabeth Ostrander

Martha Ottenbreit

Eleanor Ovens

Chris Owen

Tony Petrilli

Raymond James Canada

Foundation Alexis Renwick

Sonia Reynolds

Dennis Robertson

Pauline Scharfe

Melissa Secord

Robert Seeley

Thomas Silvester

Judie Sparling

M.J. St. Amour Raymond

Teresa Stauff

Margery Steckler

Steve Takacs

Dennis Tarr

TD Bank Group

Blake Tufford

Karen Uthe

Judy Vardon

Kevin Venuto

Wayne Wagner

Wanda Walkden

Valerie Ward

Cindy Ward

Sheila Watson

Gloria Wolff

Donnel Wonnenberg

Thank-you Donors

Gifts \$300 - 399

J. Betts
 D. Bowker
 K. Brien
 D. Campbell
 Judith Carlisle
 Wendy Chanasyk
 Krishna Charan
 David Congram
 Barbara Conway
 Jane Curry
 Valerie Dennis
 Dolores Eyolfson
 Isobel Field
 Caroline Finlay
 Judy Flecknell
 Gayle. Fransham
 Gluten Free by Suzie
 Alan Graham
 Karen Green
 Nancy Hamilton
 Thomas Haslam-Jones
 Wayne Hayman
 Elizabeth Henderson
 Duncan Hill
 Ruth Hopkins
 Elizabeth Julian
 Susan Jurkowski
 Winnie Kassabian
 Edward Kernaghan
 Bettie Kerr
 Lois Klein
 Margaret Knight
 Shannon Kuntz
 Colette Ledoux
 Jim Litowski
 Sharon Manchee
 Melissa Marginet
 Cilla McMullan
 Matthew Neale
 B. & Sandra Omichinski
 Hazel Parker-Jervis
 Jamie Percy
 Safia Qureshis
 Joanne Ross
 Jennifer Russell
 Claudia Serres
 Bill Shank
 Carole Shuttleworth
 Patricia Sparling
 Marjorie Swartz

Patrick Taylor
 Helene Trottier
 Eleanor Walker
 Lori. Williams-Stroich
 Stan Zoldos
 Adriana Zylmans

Gifts \$250 +

Erin Bayly
 Janet Beach
 John Bocock
 Mary Brandreth Mary
 Bruce Calgary
 Foundation Yvonne
 Chute Lauren
 Coulter Elaine
 Crocker Judith
 Daughney Patricia
 Daws
 Sue Digioacchino
 Derek Doan
 John & Piya Drew
 Daphne Fitzgerald
 Doris Foster
 Tuula Gallant Sheila
 Gariepy Sheila Gibb
 Muriel Gibson Sheri
 Gilhula
 Frank Godmer
 Janice Graves
 Deepa Gupta
 Barb Hacking
 Graham Hanna
 Norman Harrison
 Kimberley Heaps
 Rita Hill
 Sandra Holowaty
 Barry Hudson
 George
 Iwanchyshyn Mary
 Jackson Anne
 Kehoe Steven Keller
 Jill Knoechel Bonnie
 Knott

Janice Koopmans
 Tom Koor
 Ian Lang
 Wayne Larson
 Leslie Lawless
 Ian Mackenzie
 Brian Magdee
 Mara Technologies Inc.
 Ann Martin
 John Mathers
 Bruce McBeth
 Paul Meschino
 Gillian Miller
 Jolanta Morowicz
 Rilla Murchison
 Michael Murphy
 Rosalie Niebuhr
 Don Parkin
 Charissa Polvi
 David Race
 Jeffrey Regehr
 Garry Reid
 Horace Rieger
 Deborah Robinson
 Tony Rosati
 Linda Ross
 Maria Russell Martin
 Michelle Sangster Bouck
 Helen Schols
 Debbie Seely
 Howard Selig
 Joe Siddall
 Jane Skipsey
 Alan Stewart
 Terry Tanasiuk
 Rachel Thera
 Cynthia Thorburn
 Marc Turcotte
 Wendy Vaudry
 Henry Wanlin
 John and Ingrid Warmington
 Julie Watkins
 Catherine Williams
 Jeff Wilson
 Joanne Wilson
 Cathy Yaskow



Thank-You Sponsors

Platinum



Gold



Silver



**Canadian Celiac Association /
L'Association canadienne de la maladie coeliaque**
Financial Statements
December 31, 2021

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Contents

For the year ended December 31, 2021

	<i>Page</i>
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
Notes to the Financial Statements.....	5

To the Members of Canadian Celiac Association / L'Association canadienne de la maladie coeliaque:

Opinion

We have audited the financial statements of Canadian Celiac Association / L'Association canadienne de la maladie coeliaque (the "Association"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the

effectiveness of the Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Mississauga, Ontario

May 10, 2022

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Statement of Financial Position

As at December 31, 2021

	General Fund	Reserve Fund	J.A. Campbell Research Fund	2021	2020
Assets					
Current					
Cash	495,704	-	94,342	590,046	488,502
Investments (Note 3)	-	-	314,202	314,202	114,182
Accounts receivable	31,007	-	-	31,007	55,063
Inventory	1,061	-	-	1,061	2,200
Interfund receivable (payable) (Note 9)	(86,544)	135,000	(48,456)	-	-
Prepaid expenses	4,394	-	-	4,394	23,779
	445,622	135,000	360,088	940,710	683,726
Investments (Note 3)	-	-	-	-	195,810
Capital assets (Note 4)	5,130	-	-	5,130	5,606
	450,752	135,000	360,088	945,840	885,142
Liabilities					
Current					
Accounts payable and accrued liabilities (Note 5)	88,793	-	9,420	98,213	107,026
Deferred revenue (Note 6)	24,205	-	-	24,205	5,264
	112,998	-	9,420	122,418	112,290
Bank loan (Note 7)	60,000	-	-	60,000	40,000
	172,998	-	9,420	182,418	152,290
Commitments (Note 11)					
Net Assets					
J.A. Campbell Research Fund	-	-	350,668	350,668	370,990
Reserve Fund	-	135,000	-	135,000	-
General Fund	277,754	-	-	277,754	361,862
	277,754	135,000	350,668	763,422	732,852
	450,752	135,000	360,088	945,840	885,142

Approved on behalf of the Board

Director

Director

The accompanying notes are an integral part of these financial statements

**Canadian Celiac Association / L'Association canadienne de la maladie
coeliaque**

Statement of Operations

For the year ended December 31, 2021

	<i>General Fund</i>	<i>J.A. Campbell Research Fund</i>	2021	2020
Revenue				
Donations	509,633	9,490	519,123	529,008
Memberships	-	-	-	60,680
Sponsorship	94,292	-	94,292	72,100
Royalties	44,078	-	44,078	42,854
Government assistance <i>(Note 10)</i>	55,013	-	55,013	62,518
Other revenue	45,253	12	45,265	52,184
	748,269	9,502	757,771	819,344
Expenses <i>(Note 8)</i>				
Administrative	210,941	26,621	237,562	170,855
Promote evidence based solutions	84,688	-	84,688	52,736
Financial sustainability	161,045	-	161,045	130,533
Education and awareness	149,623	-	149,623	109,472
J.A. Campbell research award	-	25,203	25,203	33,874
Unrecovered sales taxes	9,783	-	9,783	8,603
Strengthening standards	59,297	-	59,297	80,294
	675,377	51,824	727,201	586,367
Excess (deficiency) of revenue over expenses	72,892	(42,322)	30,570	232,977

The accompanying notes are an integral part of these financial statements

**Canadian Celiac Association / L'Association canadienne de la maladie
coeliaque**

Statement of Changes in Net Assets

For the year ended December 31, 2021

	<i>General Fund</i>	<i>Reserve Fund</i>	<i>J.A. Campbell Research Fund</i>	2021	2020
Net assets, beginning of year	361,862	-	370,990	732,852	499,875
Interfund transfers (Note 9)	(157,000)	135,000	22,000	-	-
Excess (deficiency) of revenue over expenses	72,892	-	(42,322)	30,570	232,977
Net assets, end of year	277,754	135,000	350,668	763,422	732,852

The accompanying notes are an integral part of these financial statements

**Canadian Celiac Association / L'Association canadienne de la maladie
coeliaque**

Statement of Cash Flows

For the year ended December 31, 2021

	2021	2020
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	30,570	232,977
Amortization	2,712	2,603
	33,282	235,580
Changes in working capital accounts		
Accounts receivable	24,056	13,141
Inventory	1,139	1,228
Prepaid expenses	19,385	(8,268)
Accounts payable and accrued liabilities	(8,813)	13,447
Deferred revenue	18,941	(74,890)
Due to Chapters	-	(6,270)
	87,990	173,968
Financing		
Advance of bank loan	20,000	40,000
Investing		
Purchase of capital assets	(2,236)	(3,569)
Purchase of investments	(118,712)	(309,990)
Proceeds on disposal of investments	114,502	364,350
	(6,446)	50,791
Increase in cash	101,544	264,759
Cash, beginning of year	488,502	223,743
Cash, end of year	590,046	488,502

The accompanying notes are an integral part of these financial statements

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Notes to the Financial Statements

For the year ended December 31, 2021

1. Nature of operations

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque (the "Association") is incorporated under the laws of Canada through letters of patent without share of capital. It is a registered charitable organization and, as such, is exempt from taxes under the Income Tax Act. The Association is dedicated to improving diagnosis and quality of life for all Canadians adversely affected by gluten.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Fund accounting

The Association follows the restricted fund method of accounting for contributions, and reports using fund accounting.

The General Fund reports the Association's revenue and expenses related to program delivery and administrative activities.

The Reserve fund was established by the Board to provide protection from the financial impact of unexpected events and expenditures or interruption of operations.

The J.A. Campbell Research Fund was established in honour of Dr. J. Alexander Campbell from all research funds received since 1987, to report the Association's fund restricted contributions and research expenditures.

Inventory

Inventory is comprised of finished goods intended for resale. Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method. Net realizable value is the estimated selling price in the ordinary course of business.

Revenue recognition

The Association uses the restricted fund method of accounting for contributions. Restricted contributions related to research are recognized as revenue of the J.A. Campbell Research Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the General Fund because there is not an appropriate restricted fund using the deferral method.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributed materials and services

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Association's operations and would otherwise have been purchased.

The Association receives the contribution of time and services provided by volunteers. Due to the difficulty in estimating a fair value, these contributions are not recognized in the financial statements.

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Notes to the Financial Statements

For the year ended December 31, 2021

2. Significant accounting policies (Continued from previous page)

Allocation of expenses

The Association engages in raising awareness to increase diagnosis rates and access to safe gluten-free food, invests in research to improve standard of care, provides programing and services to improve quality of life for people with celiac disease and gluten disorders. The Association engages in fundraising activities and collaborative partnerships to support its charitable purposes. The costs of each activity include salaries and benefits, supplies and other expenses directly related to the activity. The Association also incur a number of general and administrative expenses that are common to the administration of the Association and each of the functions.

The Association records salaries and benefits expenses to programs and administration based on its best estimate of time directed by staff during the year. Other administrative and general support expenses are not allocated to programs.

Capital assets

Capital assets are recorded at cost. Amortization is calculated using the methods set out below applied to the cost of the assets, at annual rates based on their estimated useful lives as follows:

	Method	Years
Computer equipment	straight-line	3 years
Furniture and fixtures	straight-line	8 years

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful life of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the periods in which they become known.

Financial instruments

The Association recognizes financial instruments when the Association becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Association may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Notes to the Financial Statements

For the year ended December 31, 2021

2. Significant accounting policies *(Continued from previous page)*

Financial asset impairment

The Association assesses impairment of all its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party debt instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess (deficiency) of revenue over expenses in the year the reversal occurs.

3. Investments

	<i>2021</i>	<i>2020</i>
GIC, 0.20%, matured March 2, 2022	114,693	-
GIC, 1.89%, matures March 2, 2022	199,509	195,810
GIC, 1.73%, matures March 2, 2021	-	114,182
	314,202	309,992
Less: current portion	314,202	114,182
	-	195,810

4. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2021 Net book value</i>	<i>2020 Net book value</i>
Computer equipment	49,164	45,650	3,514	3,672
Furniture and fixtures	8,168	6,552	1,616	1,934
	57,332	52,202	5,130	5,606

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Notes to the Financial Statements

For the year ended December 31, 2021

5. Accounts payable and accrued liabilities

	2021	2020
Trade payables	82,682	95,532
Government remittance	6,111	4,074
J.A. Campbell research fund holdback	9,420	7,420
	98,213	107,026

The Association holds a corporate credit card with a maximum limit of \$5,000. Included in trade payables is a balance due on the credit card of \$2,691 (2020 - \$2,645).

6. Deferred revenue

Deferred membership revenue, included in deferred revenue, represents amounts received in respect of future years. The amount of deferred membership revenue at year end is \$Nil (2020 - \$5,264).

In addition, the Association received advance payment of \$24,205 (2020 - \$Nil) for sponsorship of the Association's publication.

7. Bank loan

Bank loan in the amount of \$60,000, non-interest bearing, received under the Canada Emergency Business Account (CEBA) program. The loan shall be considered repaid in full if the Association repays at least \$40,000 of the principal amount on or before the termination date of December 31, 2023 ("Forgiveness Benefit"). If this loan amount is not repaid before the termination date, the Forgiveness Benefit will not be available to the Association, the lender will automatically extend the term of the loan for two years until December 31, 2025, bearing interest at 5% per annum.

8. Allocation of expenses

Salaries and benefits expenses have been included in programs and administration as as follows:

	2021	2020
Promote evidence based solutions	45,688	11,752
Administration	46,768	47,799
Education and awareness	82,081	74,481
J.A. Campbell research administration	26,261	8,157
Financial sustainability	69,372	68,939
Strengthening standards	56,070	77,644
	326,240	288,772

9. Interfund transfers

During the year, the Association transferred \$8,000 (2020 - \$5,000) from J. A. Campbell Research Fund to General Fund to repay some of the interfund balance outstanding. The Board subsequently authorized the transfer of \$30,000 (2020 - \$Nil) from General Fund to the J. A. Campbell Research Fund to support research.

During the year, the Association established the Reserve Fund with an initial transfer of \$135,000 from the General Fund.

Interfund balances receivable (payable) are unsecured, non-interest bearing, and have no set terms of repayment.

Canadian Celiac Association / L'Association canadienne de la maladie coeliaque

Notes to the Financial Statements

For the year ended December 31, 2021

10. Government assistance

The Association received government assistance under the temporary Canada Emergency Wage Subsidy (CEWS), a program launched in response to the pandemic. Qualifying organizations received funds to assist with payroll costs. The amount of staff compensation and the decline experienced in revenue factored into the amount of the subsidy.

11. Commitments

The Association has entered into various lease agreements with estimated minimum annual payments as follows:

2022	19,356
2023	18,776
2024	10,253
	<hr/>
	48,385

12. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is subject to credit risk with respect to its accounts receivable, cash and term deposits. There has been no history of significant impairments and management considers there to be a low exposure to the credit risk.

There is a concentration of the credit risk, whereby one (2020 - two) debtors represents 25% (2020 - 75%) of the total accounts receivable balance at year end. Additionally, cash and investments primarily represent amounts on deposit with one financial institution. This concentration of credit risk is managed by depositing with a national federally-regulated bank.

13. Environmental Risk

There was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on business through restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation / quarantine orders. At this time, it is unknown what the extent of the impact the COVID-19 outbreak may have on the Association as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and isolation / quarantine measures that are currently, or may be put in place by Canada and other countries to fight the virus.

14. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.