

# **LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION**

Financial Statements (Unaudited)  
Year Ended October 31, 2021  
and Review Engagement Report

## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

### To the Directors of Little Footprints, Big Steps International Development Organization

We have reviewed the accompanying financial statements of Little Footprints, Big Steps International Development Organization (the "Organization") that comprise the statement of financial position as at October 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

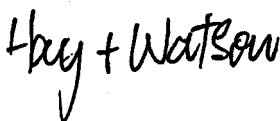
The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

#### Basis for Qualified Conclusion

In common with many non-profit organizations, the Organization receives donations, the completeness of which is not susceptible to satisfactory review procedures. Accordingly, our review of these receipts was limited to the amounts included in the records of the Organization, and we were not able to determine whether any adjustments might be necessary to receipts, (deficiency) excess of receipts over expenditures and cash flows from operations for the year ended October 31, 2021, and current assets and net assets as at October 31, 2021.

#### Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of the Organization as at October 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.



# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

## Statement of Financial Position (Unaudited) October 31, 2021

	2021	2020
<b>ASSETS</b>		
<b>Current</b>		
Cash	\$ 733,860	\$ 392,799
Restricted cash (Note 7)	210,142	137,017
Short term investments	197,245	72,945
Accounts receivable	684	2,019
Advances receivable	10,402	-
Prepaid expenses	73,191	15,847
	<b>1,225,524</b>	<b>620,627</b>
Advances receivable	3,297	-
Capital assets (Note 4)	350,841	358,732
	<b>\$ 1,579,662</b>	<b>\$ 979,359</b>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 11,975	\$ 10,649
Business Start-Up Program grants payable (Note 5)	1,470	2,736
	<b>13,445</b>	<b>13,385</b>
Deferred contribution	290,580	-
Deferred capital contributions (Note 6)	428,062	14,975
Provision for Business Start-Up Program grants (Note 5)	-	11,174
	<b>732,087</b>	<b>39,534</b>
<b>NET ASSETS</b>		
Capital Expenditure Reserve (Note 7)	125,142	124,961
Reserve for Emergency Response (Note 7)	40,000	40,000
Reserve for Land/Building Project (Note 7)	45,000	45,000
Unrestricted Net Assets	637,433	729,864
	<b>847,575</b>	<b>939,825</b>
	<b>\$ 1,579,662</b>	<b>\$ 979,359</b>

Operations (Note 1)

The accompanying notes are an integral part of these financial statements.

### APPROVED BY THE BOARD

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

## Statement of Operations (Unaudited) Year ended October 31, 2021

	2021	2020
<b>RECEIPTS</b>		
Donations	\$ 518,373	\$ 588,864
Fundraising events	4,462	2,604
Capital donations recognized (Note 6)	4,492	6,418
Interest income	181	579
Other in-kind donations	-	73
Other contributions	23,399	-
	<b>550,907</b>	<b>598,538</b>
<b>EXPENDITURES</b>		
Bank charges and interest	17,992	6,129
Communications	3,089	3,703
Fundraising expense	3,919	159
Office expense	16,037	10,760
Professional fees	30,082	12,342
Program expenses (Schedules 1 to 4)	477,785	386,328
Travel	2,739	6,063
Insurance	1,024	-
Salaries and benefits	85,530	37,654
	<b>638,197</b>	<b>463,138</b>
<b>(Deficiency) Excess of Receipts over Expenditures Before Undernoted</b>	<b>(87,290)</b>	<b>135,400</b>
Foreign exchange losses	(467)	(17,144)
Realized loss on sale of short term investments	(3,297)	-
Unrealized loss on short term investments	(1,196)	-
<b>(Deficiency) Excess of Receipts over Expenditures</b>	<b>\$ (92,250)</b>	<b>\$ 118,256</b>

The accompanying notes are an integral part of these financial statements.

## LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

### Statement of Changes in Net Assets (Unaudited) Year Ended October 31, 2021

	Capital Expenditure Reserve (Note 7)	Reserve for Emergency Response (Note 7)	Reserve for Land/Building Project (Note 7)	Unrestricted	Total
October 31, 2019	\$ 124,382	\$ 40,000	\$ 35,000	622,187	\$ 821,569
Excess of Receipts over Expenditures	-	-	-	118,256	118,256
Internally Imposed Restrictions	579	-	10,000	(10,579)	-
<b>October 31, 2020</b>	<b>124,961</b>	<b>40,000</b>	<b>45,000</b>	<b>729,864</b>	<b>939,825</b>
(Deficiency) Excess of Receipts over Expenditures	-	-	-	(92,250)	(92,250)
Internally Imposed Restrictions	181	-	-	(181)	-
<b>October 31, 2021</b>	<b>\$ 125,142</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 637,433</b>	<b>\$ 847,575</b>

The accompanying notes are an integral part of these financial statements.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Statement of Cash Flows (Unaudited)  
Year Ended October 31, 2021

	2021	2020
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Cash received – donations	\$ 1,247,969	\$ 586,297
Cash received – fundraising events	4,462	2,604
Cash received - interest	181	579
Cash disbursed for operating expenditures	(692,062)	(441,730)
Net advances to employees	(13,699)	-
	<b>546,851</b>	<b>147,750</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		
Net purchase of capital assets	(7,170)	(73,293)
Proceeds from redemption of term deposit	72,945	-
Purchase of short term investments	(198,440)	(579)
	<b>(132,665)</b>	<b>(73,872)</b>
<b>INCREASE IN CASH</b>	<b>414,186</b>	<b>73,878</b>
<b>CASH, Beginning of Year</b>	<b>529,816</b>	<b>455,938</b>
<b>CASH, End of Year</b>	<b>\$ 944,002</b>	<b>\$ 529,816</b>
<b>CASH COMPOSED OF:</b>		
Cash	\$ 733,860	\$ 392,799
Restricted cash	210,142	137,017
	<b>\$ 944,002</b>	<b>\$ 529,816</b>

The accompanying notes are an integral part of these financial statements.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)

October 31, 2021

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## 1. OPERATIONS

Little Footprints, Big Steps International Development Organization (the “Organization”) is a registered not-for-profit charitable organization incorporated in 2011 under the Province of Ontario’s Corporation Act and subject to the Charities Accounting Act. The Organization was organized for the purposes of child protection, well-being and development toward self-sufficiency, family re-unification, community development and advocacy of child rights in Haiti.

On March 11, 2020, the World Health Organization declared the COVID-19 coronavirus outbreak a pandemic. The spread of COVID-19 has created significant volatility in the Canadian and world markets and has the potential to have a significant and far-reaching effect on the Canadian and world economies, interest rates, and other financial measures. The Organization will continue to monitor the ongoing developments regarding the COVID-19 pandemic and the potential impact on the Organization’s financial statements.

## 2. BASIS OF PRESENTATION AND MEASUREMENT

### Accounting Standards for Not-for-Profit Organizations

The Organization’s financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (“ASNPO”). These financial statements are also prepared on a historical cost basis and are presented in Canadian dollars.

## 3. SIGNIFICANT ACCOUNTING POLICIES

### Accounting Estimates and Judgments

The preparation of these financial statements requires management to make estimates, judgments and to form assumptions that affect the reported amounts and other disclosures in these financial statements. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of these assumptions form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions and conditions.

The estimates, judgments and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both the current and future periods.

Critical accounting estimates are estimates, judgments and assumptions made by management that may result in material adjustments to the carrying amount of assets and liabilities within the next financial year. Critical estimates used in the preparation of these financial statements include, among others, the recoverability of accounts receivable and capital assets, and estimation of accrued liabilities and provisions.

Critical accounting judgments are used in applying the Organization’s accounting policies that are complex or involve subjective judgments or assessments. Critical accounting judgments used by the Organization include the expected economic lives of and the estimated future operating results and future net cash flows from the Organization’s assets.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)  
October 31, 2021

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## 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

### Fund Accounting

The Organization receives funding for specific purposes or the Board of Directors may decide to allocate or designate funds to be used for specific purposes. Funding or reserves included in these financial statements are:

- Capital Expenditure Reserve

The Capital Expenditure Reserve represents funds internally restricted for capital expenditures by the Board of Directors. Use of these funds for these purposes requires the explicit approval of the Board of Directors.

- Reserve for Emergency Response

The Reserve for Emergency Response represents funds internally restricted for emergency response activities by the Board of Directors. Use of these funds for this purpose requires the explicit approval by the Board of Directors. The reserve was originally set up for hurricane relief efforts.

- Reserve for Land/Building Project

The Reserve for Land/Building Project represents funds internally restricted for the development of the Organization's land and construction of the Organization's office. Use of these funds for this purpose requires the explicit approval by the Board of Directors.

- Unrestricted Fund

The Unrestricted Fund represents the funds available to the Organization for its program delivery, development and administrative activities.

### Revenue Recognition

The Organization follows the deferral method of accounting for contributions, which include grants, sponsorships and donations. Under this method, restricted contributions and grants are deferred and recognized as receipts when the related expenses are incurred. Restricted contributions received for the purchase of capital assets are deferred and recognized as contributions over the useful lives of assets which are acquired with these contributions. Unrestricted contributions and grants are recognized as received or receivable if the amount to be received is reasonably estimable and collection is reasonably assured.

In-kind donations of materials and services are recognized at fair value at the date of contribution, if the fair value can be reasonably estimated, when the materials and services are used in the normal course of the Organization's operations and would have otherwise have been purchased.

Investment income is recognized on an accrual basis.



# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)  
October 31, 2021

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## 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

### Cash

Cash includes unrestricted cash on hand and balances with financial institutions.

### Financial Instruments

The Organization's financial assets consist of cash, restricted cash, restricted term deposits and mutual fund investments, all of which are measured at fair value, and accounts receivable, which is measured at amortized cost. The Organization's financial liabilities consist of accounts payable and accrued liabilities and provisions for grants, which are measured at amortized cost. At October 31, 2021, the recorded amounts of the Organization's financial instruments approximate fair value.

Transaction costs directly attributable to the acquisition or issue of a financial asset or financial liability measured at amortized cost are added to the carrying amount of the financial asset or financial liability and are amortized to operations using the effective interest rate method.

At the end of each reporting period, the Organization assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. When there is an indication of impairment, the Organization determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset.

When the Organization identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the asset to the higher of:

- The present value of the cash flows expected to be generated by holding the asset, discounted using a current market rate of interest appropriate to that asset; and
- The amount that could be realized by selling the asset at the date of the statement of financial position.

Any impairment of the financial asset is charged to operations in the period in which the impairment is identified. When the extent of impairment of a previously impaired financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent that the adjusted carrying amount of the financial asset is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized. The amount of the reversal is recognized in operations in the period the reversal occurs.

### Capital Assets

Capital assets are recorded at cost and are amortized over their estimated useful lives at the following annual rates and methods:

Furniture and Equipment	20%	Declining balance method
Automotive equipment	30%	Declining balance method

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)

October 31, 2021

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## 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

### Impairment of Long-Lived Assets

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of the capital asset may not be recoverable. Impairment is assessed by comparing the carrying amount of the capital asset with the total of the undiscounted cash flows expected from its use and disposition. If the capital asset is identified to be impaired, the impairment loss to be recognized is measured as the amount by which the carrying amount of the capital asset exceeds its fair value, generally determined on a discounted cash flow basis. Any impairment results in a write-down of the capital asset and charge to operations during the year. An impairment is not reversed if the fair value of the related capital asset subsequently increases.

### Provisions

Provisions are recorded when a present legal or constructive obligation exists as a result of past events, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the statement of financial position date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount receivable can be measured reliably.

### Deferred Contributions

Deferred contributions include restricted contributions received for specific uses for which the related expenditures have not been incurred.

### Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars using year-end exchange rates. Receipts and expenses denominated in foreign currencies are translated to Canadian dollars throughout the year at the prevailing exchange rate on the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at historical exchange rates in effect on the dates of initial transactions. Exchange gains and losses are recorded in the statement of operations.

### Income Taxes

The Organization, as a non-profit organization, is not subject to Federal or Provincial income taxes.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)  
October 31, 2021

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## 4. CAPITAL ASSETS

	Cost	Accumulated Amortization	2021 Net Book Value	2020 Net Book Value
Land	\$ 79,865	\$ -	\$ 79,865	\$ 79,865
Land improvements	230,942	-	230,942	229,584
Furniture and equipment	12,411	9,051	3,360	1,608
Computer equipment	1,400	1,200	200	249
Automotive equipment	129,617	93,143	36,474	47,426
	<b>\$ 454,235</b>	<b>\$ 103,394</b>	<b>\$ 350,841</b>	<b>\$ 358,732</b>

Amortization of \$602 (2020 - \$464) and \$14,847 (2020 - \$20,325) are included in Safehouse program expenditures (Schedule 2) and Outreach program expenditures (Schedule 3), respectively.

## 5. BUSINESS START-UP PROGRAM

The Business Start-Up Program assists Haitian women start-up local businesses. Eligible participants will be advanced an initial capital amount with the commitment of repaying it at an agreed upon monthly amount. Upon full repayment of the initial capital advance, the Organization will provide the participant with a subsequent advance equal to the initial capital advance plus 30%. The likelihood of full repayment and the actual repayment term will vary from participant to participant. Upon successful repayment of all advances to participants, the Organization will provide the successful participant with a non-refundable grant equal to the amounts repaid by the participant. The Organization makes assessments of the likelihood of full repayment and records a provision for grants that it will likely payout to participants. In October 2021, the Organization terminated the initial phase of this program and provided non-refundable grants to participants for amounts repaid up to the termination of the program and as at October 31, 2021 has accrued \$1,470 in non-refundable grants (2020 - \$13,910) that it intends to payout to participants.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)  
October 31, 2021

## 6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital donations represent capital donations received, which have been used for the acquisition of capital assets. They are recognized as contributions over the useful lives of the assets acquired.

2021	Balance, beginning of year	Amounts received	Amount recognized as receipts	Balance, end of year
Automotive equipment	\$ 14,975	\$ -	\$ (4,492)	\$ 10,483
Land and building improvements	-	417,579	-	417,579
	<b>\$ 14,975</b>	<b>\$ 417,579</b>	<b>\$ (4,492)</b>	<b>\$ 428,062</b>

2020	Balance, beginning of year	Amounts received	Amount recognized as receipts	Balance, end of year
Automotive equipment	\$ 21,393	\$ -	\$ (6,418)	\$ 14,975
Land and building improvements	3,000	46,120	(49,120)	-
	<b>\$ 24,393</b>	<b>\$ 46,120</b>	<b>\$ (55,538)</b>	<b>\$ 14,975</b>

## 7. RESERVE FUNDS

The Capital Expenditure Reserve was established in 2014 by the Board of Directors to fund capital expenditures. The balance of the fund as at October 31, 2021 is \$125,142 (2020 - \$124,961). The Capital Expenditure Reserve funds are included in restricted cash on the statement of financial position.

The Hurricane Relief Reserve was established in 2016 by the Board of Directors to fund relief efforts for Hurricane Matthew, which affected Haiti in October 2016. This reserve was converted to the Reserve for Emergency Response during the year ended October 31, 2017 and will be used for future emergency response activities. The balance of the fund as at October 31, 2021 is \$40,000 (2020 - \$40,000). The Reserve for Emergency Response funds are included in restricted cash on the statement of financial position.

The Reserve for Land/Building Project was established in 2018 by the Board of Directors to fund the development of the land and buildings. The balance of the fund as at October 31, 2021 is \$45,000 (2020 - \$45,000). The Reserve for Land/Building Project funds are included in restricted cash on the statement of financial position.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)  
October 31, 2021

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## 8. RELATED PARTY TRANSACTIONS

Related parties of the Organization are considered to be the board members and senior management of the Organization. During the year ended October 31, 2021, \$301 (2020 - \$7,166) of donations were received from board members of the Organization. As at October 31, 2021, accounts payable and accrued liabilities included \$nil (2020 - \$nil) owing to a board member of the organization for expense reimbursements.

All related party transactions are in the normal course of operations and are measured at the exchange amount agreed to by the related parties.

## 9. FINANCIAL RISK MANAGEMENT

The Organization's financial instruments are exposed to certain financial risks, which include credit risk, interest rate risk, currency risk and liquidity risk.

### Credit risk

Credit risk is the risk of an unexpected loss if a third party to a financial instrument fails to meet its contractual obligations. Financial instruments that potentially subject the Organization to significant concentrations of credit risk consist primarily of cash, term deposits and accounts receivable.

The Organization's cash and term deposits held at insured Canadian financial institutions as at October 31, 2021 are \$900,807 (2020 - \$545,642) and the associated credit risk is considered minimal. Cash held at a bank in Haiti as at October 31, 2021 is \$39,634 (2020 - \$38,293) and the associated credit risk is considered to be moderate to high.

As at October 31, 2021, the Organization has recorded \$684 (2020 - \$903) in donations receivable from various individuals and approximately \$13,699 in advances due from employees (2020 - \$1,116).

### Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows from a financial instrument will fluctuate because of changes to market interest rates. The Organization is exposed from time to time to interest rate risk as a result of holding fixed rate term deposits of varying maturities. The risk that the Organization will realize a loss as a result of a decline in the fair value of these investments is limited as these investments are highly liquid securities with short-term maturities.

### Currency risk

Currency risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate because of changes in foreign exchange rates. The primary currency used by the Organization in Haiti is the US dollar and the Organization is exposed to currency risk to the extent that it has US dollar deposits at Canadian and Haitian financial institutions. As at October 31, 2021, the Organization had US dollar denominated cash deposits of approximately US \$119,728 (2020 - US \$58,215).

### Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet its financial obligations as they fall due. Accounts payable and accrued liabilities are due within the current operating period. The Organization manages liquidity risk through the management of its capital structure (Note 10).

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

Notes to Financial Statements (Unaudited)

October 31, 2021

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## 10. CAPITAL MANAGEMENT

The Organization defines its capital for capital management purposes as cash. The Organization's capital management objective is to maximize its cash flows from donations in order to maintain sufficient liquidity to fund its ongoing operating costs.

The Organization's primary sources of capital are donations, grants and receipts from fundraising events.

The Organization monitors and achieves its capital management objective, which is unchanged from prior years, through short- and long-term liquidity plans, to which it makes changes in light of changes in economic conditions.

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

## Schedule 1 – Education Program Expenditures Year ended October 31, 2021

	2021	2020
<b>EXPENDITURES</b>		
Supplies	<b>\$ 19,092</b>	\$ 9,780
Training	<b>77</b>	1,258
Tuition and tutors	<b>65,926</b>	40,054
Vocational	<b>2,025</b>	6,346
Transportation	<b>127</b>	166
	<b>\$ 87,247</b>	\$ 57,604

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

## Schedule 2 – Safehouse Expenditures Year ended October 31, 2021

	2021	2020
<b>EXPENDITURES</b>		
Amortization	\$ 602	\$ 464
Food and water	21,990	18,759
Medical and dental	451	96
Recreational activities	752	39
Rent	16,211	13,661
Repairs and maintenance	2,648	474
Supplies	4,577	6,668
Utilities	2,871	2,280
Wages and benefits	44,908	33,632
Miscellaneous	316	-
	<b>\$ 95,326</b>	<b>\$ 76,073</b>



# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

## Schedule 3 – Outreach Year ended October 31, 2021

	2021	2020
<b>EXPENDITURES</b>		
Advocacy	\$ 307	\$ 2,545
Agriculture and livestock	1,607	4571
Amortization	14,847	20,325
Business start-up	741	14,588
Communication	3,477	3,191
Community education	595	457
Clothing and supplies	5,088	11,695
Food	24,560	19,400
Housing	3,261	6,292
Medical and dental	20,514	22,890
Transportation	45,619	23,892
Wages	103,344	122,805
	<b>\$ 223,960</b>	<b>\$ 252,651</b>

# LITTLE FOOTPRINTS, BIG STEPS INTERNATIONAL DEVELOPMENT ORGANIZATION

## Schedule 4 – Earthquake Relief Year ended October 31, 2021

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	2021	2020
<b>EXPENDITURES</b>		
Clothing	\$ 35	\$ -
Food/Water	7,920	-
Housing	55,271	-
Transportation	4,505	-
Wages	3,521	-
	<hr/>	
	\$ 71,252	\$ -

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