



	2014			2013	
	Operating Fund	Restricted Fund	Endowment Fund	Total	Total
ASSETS [note 7]					
Current					
Cash and cash equivalents	\$425,212	\$542,310	\$70,633	\$1,038,155	\$889,000
Accounts receivable					
Student fees	252,291	—	—	252,291	137,202
Others	219,822	150,000	—	369,822	183,981
Due from related parties [note 3[b]]	182,203	—	—	182,203	167,378
Inventory	75,130	—	—	75,130	70,907
Prepaid expenses	418,832	1,276	—	420,108	288,367
Total current assets	1,573,490	693,586	70,633	2,337,709	1,736,835
Long-term prepaid expenses	7,795	—	—	7,795	15,590
Capital assets, net [note 4]	37,237,644	—	—	37,237,644	37,570,961
	38,818,929	693,586	70,633	39,583,148	39,323,386

Liabilities and Fund Balances

Current

Bank [note 7]	1,300,000	—	—	1,300,000	900,000
Accounts payable and accrued liabilities	1,146,442	—	—	1,146,442	941,934
Interfund (receivable)/loan [note 6]	(113,741)	110,170	3,571	—	—
Current portion of long-term debt [note 7]	—	—	—	—	—

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Year ended July 31	2014			2013	
	Operating Fund	Restricted Fund	Endowment Fund	Total	Total
OPERATING ACTIVITIES					
Excess (deficiency) of revenues over expenses for the year	\$(652,272)	\$195,055	\$—	\$(457,217)	\$424,116
Add item not involving cash					
Amortization of capital assets	952,555	—	—	952,555	957,133
	300,283	195,055	—	495,338	1,381,249
Net change in non-cash working capital balances <i>[note 14]</i>	(53,416)	(37,759)	877	(90,298)	625,582
	246,867	157,296	877	405,040	2,006,831
INVESTING ACTIVITIES					
Acquisition of capital assets	(619,238)	—	—	(619,238)	(622,909)
Cash used in investing activities	(619,238)	—	—	(619,238)	(622,909)
FINANCING ACTIVITIES					
Proceeds from credit facility	400,000	—	—	400,000	—
Repayment of credit facility	—	—	—	—	(800,000)
Repayment of long-term debt	(36,647)	—	—	(36,647)	(363,302)
	363,353	—	—	363,353	(1,163,302)
	(9,018)	157,296	877	149,155	220,620
Cash and cash equivalents, beginning of year	434,230	385,014	69,756	889,000	668,380
	425,212	542,310	70,633	1,038,155	889,000

See accompanying notes

Significant accounting policies

The Group's accounting policies are consistent with those of the parent company, unless otherwise stated. The Group's accounting policies are based on the IFRSs as issued by the International Accounting Standards Board (IASB) and as amended by the International Financial Reporting Interpretations Committee (IFRIC) and the IASB.

The Group's accounting policies are based on the IFRSs as issued by the International Accounting Standards Board (IASB) and as amended by the International Financial Reporting Interpretations Committee (IFRIC) and the IASB.

Capital assets

Land	100	100
Buildings	200	200
Equipment	50	50
Capital assets	350	350

Tangible

Land	100	100
Buildings	200	200
Equipment	50	50
Capital assets	350	350

Intangible

Patents	100	100
Copyrights	50	50
Software	50	50
Intangible	200	200
Capital assets	550	550

Donations-in-kind

Land	100	100
Buildings	200	200
Equipment	50	50
Donations-in-kind	350	350

Inventory

Inventory	100	100
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Allocation of expenses

Inventory	100	100
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3. Related Party Transactions

	2014	2013
Cost	1,234,567	987,654
Accumulated amortization	(456,789)	(321,098)
Net carrying amount	777,778	666,556
Cost	2,345,678	1,234,567
Accumulated amortization	(1,234,567)	(876,543)
Net carrying amount	1,111,111	358,024
Cost	3,456,789	2,345,678
Accumulated amortization	(2,345,678)	(1,234,567)
Net carrying amount	1,111,111	1,111,111
Cost	4,567,890	3,456,789
Accumulated amortization	(3,456,789)	(2,345,678)
Net carrying amount	1,111,101	1,111,111

4. Capital Assets

	2014	2013
Cost	1,234,567	987,654
Accumulated amortization	(456,789)	(321,098)
Net carrying amount	777,778	666,556
Cost	2,345,678	1,234,567
Accumulated amortization	(1,234,567)	(876,543)
Net carrying amount	1,111,111	358,024
Cost	3,456,789	2,345,678
Accumulated amortization	(2,345,678)	(1,234,567)
Net carrying amount	1,111,111	1,111,111
Cost	4,567,890	3,456,789
Accumulated amortization	(3,456,789)	(2,345,678)
Net carrying amount	1,111,101	1,111,111

5. Contingent Assets

Account	2019	2018
Contingent Assets	1,234,567	987,654
- Contingent Asset A	500,000	400,000
- Contingent Asset B	734,567	587,654
Total	1,234,567	987,654

6. Interfund Loan

Account	2019	2018
Interfund Loans	345,678	234,567
- Fund A	150,000	100,000
- Fund B	195,678	134,567
Total	345,678	234,567

7. Debt

Account	2019	2018
Debt	1,567,890	1,234,567
- Debt A	800,000	600,000
- Debt B	767,890	634,567
Total	1,567,890	1,234,567

8. Restricted Fund

Account	2019	2018
Restricted Funds	2,345,678	1,987,654
- Fund C	1,000,000	800,000
- Fund D	1,345,678	1,187,654
Total	2,345,678	1,987,654

9. Endowment Fund

Account	2019	2018
Endowment Funds	456,789	345,678
- Fund E	200,000	150,000
- Fund F	256,789	195,678
Total	456,789	345,678

10. Donations-in-Kind

Account	2019	2018
Donations-in-Kind	123,456	98,765
- Fund G	50,000	40,000
- Fund H	73,456	58,765
Total	123,456	98,765

14. Net Change in Non-cash Working Capital Balances

	2018	2017

\$1 Million Plus

The Schad
Foundation

Natural Factors
Nutritional Products
Ltd.

NaturoMedic.org
(Mike Prytula)

\$250000 Plus

Metagenics

The Lotte and John
Hecht Memorial
Foundation

\$25000 Plus

AOR

Ascenta Health Ltd.

Bioclinic Naturals

Bob Bernhardt

\$100000 Plus

Integra Nutrition Inc.

Seroyal International
Inc.

Douglas Laboratories
of Canada

Electro-Therapeutic
Devices Inc.

\$50000 Plus

Bio Lonreco Inc.

Biomed International
Products Corp.

Body Mind Science
Resources Ltd.

CanPrev Premium
Natural Health
Products Ltd.

Cyto-Matrix Inc.

Ferring
Pharmaceuticals

.Genuine Health

Heel Canada Inc.

Colleen O'Neill
Dwayne Brown Studio Inc.
Integra Naturopathics
Jonathan E. Prousky
Kimberly Fisher
Nature's Way of Canada Ltd.
Niagara Community Foundation
Norman Wiggett

\$500 Plus

Aeryn Twidle
Art Welter
Barbara Weiss
Frances Makdessian
Hal Huff
Judy Young
Lisa Tam
Neil Davis
Robert & Marlene Neufeld
Rudy Breda
William van Iterson

\$250 Plus

Almonte Rising Sun Yoga

Anthony DiPilla
Carmelina Comeau
GoGreenInside.ca
John Maclean
Michael Lacasse
Professional Formulas
PureSource Inc.
Rainbow Natural Foods Inc
United Way
Yana Rodye

\$100 Plus

André Barsony
Ann Mahoney
Anonymous
As'ad Hamid
Bernadette Janczak
Bert French & Son Ltd.
Boucher Institute of Naturopathic Medicine
Corina Kibsey
Daniel Lander
Daniel Vriend
David Corley
Duncan McNaughton

Felixberto Sobrevinas
Flora Matheson
Forbes Beauty Co
Gordon Young
Hans Forstbauer
Ines F. Buchli
Jacob Sinclair
Jonathan Solomon
Josephine Lobe
Keiko Okada
Marilyn Dykstra
Marion Graham
Michael Street
Natalie Forstbauer
Ryan Lewis
Sandra Di Diomete
Scott Roper
Spa Jada
Susan Harpur
Toronto North York Pony Club
United Way / Centraide Ottawa
Watson's Pharmacy
Wingspan Design

\$50 Plus

Constance O'Reilly
Daryl Bernhardt
Gail Starr
Hind Hussien
Howard Isaac
Janice Gautreau
Judy A. Powell
Kimi Yano
Leslie Klineberg
Mai Le
Marilyn Curry
Martin Moen
Merlin Homer
Patrick Boily
Patrick Quain
Payam Kiani
Robert Link
Suzanna Zick
Sylvie Fortin
The Table Restaurant
World of Tea

TRIBUTE AND IN MEMORIAM DONATIONS

In Honour of

Class of 2015
Julie Truelove
Parker Duchemin
Sandy Patterson

In Memory of

Anne Zander
Anthony Godfrey
Chris Maier
Emery Kada

John Seely
Louise Quesnel
Luigi Frustaglio
Marian Webster

Naomi Baker
Ron Blouin
Valerie Rand
Virginia Robertson

GIFTS-IN-KIND DONATIONS

Ascenta Health Ltd.
Bio Lonreco Inc.
Bioclinic Naturals
Biotics Research Canada
CanPrev Premium Natural Health Products Ltd.
Cyto-Matrix Inc.

Douglas Laboratories of Canada
Electro-Therapeutic Devices Inc.
Integra Nutrition Inc.
Land Art Inc.
Metagenics

Natural Factors Nutritional Products Ltd.
Nutritional Fundamentals For Health Inc.
Pascoe Canada
Professional Formulas

Progressive Nutritional Therapies
Seroyal International Inc.
St. Francis Herb Farm Inc.
Thorne Research Inc.

RESEARCH FUNDERS/PARTNERS

AOR

Bill van Iterson

CAMEO

Canada Post Corporation/Canadian Union of Postal Workers (CUPW)

Canadian Cancer Society

Canadian Institutes of Health Research

CBCRN

Centre for Quantitative Analysis and Decision Support (CQADS)

Dalhousie University

Delivra Inc and Seroyal

Dicentra Inc.

Gateway for Cancer Research

Helfgott Research Institute

Homeonet

IN - CAM

J.M. Wilson

Prostate Cancer Canada Network

Naturopathic Physician's Research Institute

Researchers at the Ottawa Hospital Research Institute

Rhema Health Products

SickKids Foundation

The Canadian AIDS Treatment Information Exchange

The Canadian CAM Research Fund

The Centre for Addiction and Mental Health

The Integrative Canadian Oncology (ICON) Research Initiative

The Lotte and John Hecht Memorial Foundation

The Ontario Health Human Resources Research Network

The Ontario HIV Treatment Network

The Ottawa Regional Cancer Foundation

The Royal College of Physicians and Surgeons of Ontario

The S.T.A.R.T Clinic for Mood and Anxiety Disorders

The University of Toronto

Wakunaga of America

William Osler Health System & the Brampton Civic Hospital

LEGACY GIVING

Heinz Vollenweider

Estate of Marilyn A. Scheifele

Estate of Patricia Thorsley

Estate of Gordon Wilinski

Estate of Linda Ganly

Estate of Frances Eastman

Estate of Ina Mearns

Estate of Joyce Isabella Vanderburgh

Estate of Lucy Hopkins

STRONG HISTORICAL SUPPORT

\$1 Million titute