



Alberta Lung Association
Audited Financial Statements
For the year ended September 30, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Alberta Lung Association

Qualified Opinion

We have audited the financial statements of Alberta Lung Association (the "Association"), which comprise the statement of financial position as at September 30, 2024, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at September 30, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from fundraising activities and donations the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended September 30, 2024 and 2023, current assets as at September 30, 2024 and 2023, and net assets as at October 1 and September 30 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended September 30, 2023 was modified accordingly because of the possible effects of this limitation in scope.

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 qualified 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.

RSM Canada LLP

Chartered Professional Accountants
February 3, 2025
Edmonton, Alberta

Alberta Lung Association
Statement of Financial Position
September 30, 2024

	NOTE	2024	2023
ASSETS			
Current assets			
Cash & cash equivalents	3	\$ 1,065,947	\$ 1,182,591
Accounts receivable	4	454,505	744,791
Short-term investments	5	73,687	46,399
Prepays		<u>30,401</u>	<u>39,685</u>
		1,624,540	2,013,466
Investments	5	887,346	727,221
Tangible capital assets	6	<u>2,024,886</u>	<u>1,887,740</u>
		\$ <u>4,536,772</u>	\$ <u>4,628,427</u>
LIABILITIES			
Current liabilities			
Accounts payable & accrued liabilities		\$ 93,864	\$ 71,355
Deferred contributions	7	763,666	850,266
Canada Emergency Business Account (CEBA) Loan	8	<u>---</u>	<u>40,000</u>
		857,530	961,621
Deferred contributions related to capital assets	7	<u>1,100,000</u>	<u>1,000,000</u>
		<u>1,957,530</u>	<u>1,961,621</u>
NET ASSETS			
Invested in tangible capital assets		924,886	887,740
Restricted for endowment purposes		887,346	787,221
Unrestricted		<u>767,010</u>	<u>991,845</u>
		<u>2,579,242</u>	<u>2,666,806</u>
		\$ <u>4,536,772</u>	\$ <u>4,628,427</u>
Commitments	13		

See accompanying notes to the financial statements

Alberta Lung Association
Statement of Operations
For the year ended September 30, 2024

	NOTE	2024	2023
REVENUES			
Direct response		\$ 614,440	\$ 688,381
Community & 3 rd party		673,613	249,693
Other	9	219,836	214,894
Sponsors		32,247	121,591
Planned giving		148,313	117,473
Grants		<u>73,570</u>	<u>64,019</u>
		<u>1,762,019</u>	<u>1,456,051</u>
Expenses			
Administration		552,512	456,139
Amortization	6	3,399	4,823
Fundraising		615,909	769,948
Mission spend		702,888	442,996
Grants & donations to AB charities		<u>75,000</u>	<u>104,750</u>
		<u>1,949,708</u>	<u>1,778,656</u>
DEFICIENCY OF REVENUES OVER EXPENSES		\$ <u>(187,689)</u>	\$ <u>(322,605)</u>

See accompanying notes to the financial statements

Alberta Lung Association
Statement of Changes in Net Assets
For the year ended September 30, 2024

	NOTE	2024	2023
INVESTED IN TANGIBLE CAPITAL ASSETS			
Balance, beginning of year		\$ 887,740	\$ 1,493,224
Tangible capital assets purchased		140,545	399,339
Contributions received for capital assets		(100,000)	(1,000,000)
Amortization	6	<u>(3,399)</u>	<u>(4,823)</u>
Balance, end of year		<u>924,886</u>	<u>887,740</u>
RESTRICTED FOR ENDOWMENT PURPOSES			
Balance, beginning of year		787,221	769,831
Contribution received for endowment		12,967	10,000
Net investment gain	5	<u>87,158</u>	<u>7,390</u>
Balance, end of year		<u>887,346</u>	<u>787,221</u>
UNRESTRICTED			
Balance, beginning of year		991,845	708,966
Deficiency of revenues over expenses		(187,689)	(322,605)
Tangible capital assets purchased		(140,545)	(399,339)
Contributions received for capital assets		100,000	1,000,000
Amortization	6	<u>3,399</u>	<u>4,823</u>
Balance, end of year		<u>767,010</u>	<u>991,845</u>
		\$ <u>2,579,242</u>	\$ <u>2,666,806</u>

See accompanying notes to the financial statements

Alberta Lung Association
Statement of Changes in Cash Flow
For the year ended September 30, 2024

	NOTE	2024	2023
CASH PROVIDED BY (USED BY):			
OPERATING ACTIVITIES			
Deficiency of revenues over expenses		\$ (187,689)	\$ (322,605)
Amortization		3,399	4,823
Unrealized gain on investments	5	(27,288)	(977)
Change in non-cash working capital		235,479	(452,145)
		<u>23,901</u>	<u>(770,904)</u>
INVESTING ACTIVITIES			
Purchase of land		(133,636)	(396,126)
Purchase of investments		(72,967)	—
Purchase of other tangible capital assets		(6,909)	(3,213)
		<u>(213,512)</u>	<u>(399,339)</u>
FINANCING ACTIVITIES			
Contributions received for capital assets		100,000	1,000,000
Contribution received for endowment		12,967	10,000
Repayment of Canada Emergency Business Account (CEBA) Loan		(40,000)	—
		<u>72,967</u>	<u>1,010,000</u>
Decrease in cash		(116,644)	(160,243)
Cash, beginning of year		<u>1,182,591</u>	<u>1,342,834</u>
Cash, end of year		\$ <u>1,065,947</u>	\$ <u>1,182,591</u>
CHANGE IN NON-CASH WORKING CAPITAL INCLUDES:			
Accounts receivable		\$ 290,286	\$ (714,485)
Prepaid expenses		9,284	32,584
Accounts payable & accrued liabilities		22,509	26,102
Deferred contributions		(86,600)	203,654
		\$ <u>235,479</u>	\$ <u>(452,145)</u>

See accompanying notes to the financial statements

Alberta Lung Association

Notes to the Financial Statements

September 30, 2024

1. OPERATIONS

The Alberta Lung Association ("Association") is incorporated under the *Societies Act of Alberta*. Its mission and objectives are to improve respiratory health through fundraising, community health education programs and professional education activities.

The Association is a registered charity under the *Income Tax Act* (Canada) and is exempt from Canadian federal and provincial income taxes. The Association can issue donation receipts for income tax purposes.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-for-Profit Organizations in Part III of the Chartered Professional Accountants of Canada Handbook, and include the following accounting policies:

a) *Revenue recognition*

The Association prepares these financial statements using the deferral method of accounting for contributions. Key elements of this policy include recognizing:

- Restricted contributions as revenue in the year the related expenses are incurred.
- Unrestricted contributions as revenue in the year received / receivable if the Association can reasonably estimate the amount, and collection is reasonably assured.
- Contributions for endowment and unamortized tangible capital assets, such as land, as direct increases in net assets.
- Restricted net investment income as direct increases to the endowment and as direct increases to net assets.
- Government assistance and grants as revenue in the year it incurs the related and allowable expenses.
- Government subsidies when received or receivable.

b) *Measurement uncertainty*

The preparation of financial statements 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 year. Actual results could differ from those estimates.

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

c) *Expense allocation*

The Association bases the allocations on the function's proportionate share of full-time equivalent employees.

d) *Donated services*

The Association depends on the voluntary service of many individuals in performing its mission. Since these services are normally not purchased by the Association and because of the difficulty in determining fair market value, donated services are not recognized in the financial statements.

e) *Investments*

The Association measures investments initially at fair value, with any changes recorded immediately as:

- income for unrestricted investments and direct increase or decrease in Net Assets Restricted for Endowment Purposes for any externally restricted investment income that must be added to the principal resources held for endowment; or
- a restricted contribution if the investment income can be used for the defined purpose of the endowment.

f) *Tangible capital assets*

The Association records tangible capital assets at cost and contributed tangible capital assets at fair value at the date of contribution.

It records equipment under capital lease at the present value of the minimum lease payments required under the term of the lease.

The Association records amortization on a straight-line basis over the assets' estimated useful lives, over the following periods:

Computer hardware & software	3 years
Equipment	4 years
Furniture & fixtures	5 years

The Association capitalizes costs related to the planned lung health and transplant recovery facility, including design fees and construction costs. At the time the facility becomes functional, the Association will begin amortizing the asset.

The Association capitalizes costs associated with the land purchased for this facility - including costs to demolish the existing structures, property taxes, maintenance and security costs. Once construction begins, these costs will be allocated to the facility.

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

When conditions indicate impairment in a tangible capital asset, its carrying value is written down to its fair value or replacement cost. The write-down is recorded as an expense in the statement of operations and shall not be reversed.

g) Financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The Association subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and financial instruments designated to be measured at fair value, which are measured at fair value. Changes in fair value are recognized in the statement of operations unless otherwise noted. Investments are measured at fair value. Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and CEBA loan.

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in operations.

3. CASH & CASH EQUIVALENTS

	2024	2023
Unrestricted cash	\$ 594,353	\$ 673,765
Restricted cash	453,965	494,739
Held on behalf of others	17,629	14,087
	<u>\$ 1,065,947</u>	<u>\$ 1,182,591</u>

Restricted cash includes cash restricted by corporate or governmental grant provisions and held for special projects, and cash earned from gaming activities that is governed by specific use provisions.

Cash held on behalf of others includes funds held for Campaign for a Smoke-Free Alberta, Campaign for a Smoke-Free Calgary, and Edmonton Thoracic Society (Note 15).

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

4. ACCOUNTS RECEIVABLE

	2024	2023
Donations and pledges receivable	\$ 447,853	\$ 700,383
GST rebate	6,652	44,408
	<u>\$ 454,505</u>	<u>\$ 744,791</u>

5. INVESTMENTS

	2024	2023
Externally restricted for endowment purposes	\$ 887,346	\$ 727,221
Deferred contributions for treatment of respiratory diseases	73,687	46,399
	<u>\$ 961,033</u>	<u>\$ 773,620</u>

Investments consists of fixed income bonds and equity funds measured at fair value and one guaranteed investment certificate bearing interest at 5.41%, matures in December 2024, and is measured at amortized cost.

Investment income consists of interest, dividends and gains/(losses). Investment gain for the year ended September 30, 2024 is \$114,446 (2023: \$16,013). Additionally, \$87,158 (2023: \$7,390) reflected as a direct increase (decrease) in net assets restricted for endowment purposes, \$27,288 (2023: \$977) deferred for the treatment of respiratory diseases and \$NIL (2023: \$7,646) recognized as investment income (Note 9).

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2024 Net Book Value	2023 Net Book Value
Computer hardware & software	\$ 11,158	\$ 4,884	\$ 6,274	\$ 3,086
Equipment	1,759	647	1,112	282
Furniture & fixtures	<u>2,542</u>	<u>2,292</u>	<u>250</u>	<u>758</u>
	15,459	7,823	7,636	4,126
Building – pre-construction	632,169	—	632,169	512,906
Land	<u>1,385,081</u>	<u>—</u>	<u>1,385,081</u>	<u>1,370,708</u>
	<u>\$ 2,032,709</u>	<u>\$ 7,823</u>	<u>\$ 2,024,886</u>	<u>\$ 1,887,740</u>

Amortization recorded for the year ended September 30, 2024 is \$3,399 (2023: \$4,823).

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Notes to the Financial Statements
September 30, 2024

6. TANGIBLE CAPITAL ASSETS (continued)

In 2020, the Association purchased land in anticipation of building a lung health and transplant recovery centre. Costs to demolish the existing structures, as well as security costs and property taxes have been included in the cost of the land. Pre-construction costs for the building include architectural design fees and directly attributable overhead costs.

7. DEFERRED CONTRIBUTIONS

	2024	2023
HEALTH INITIATIVES		
Balance, beginning of year	\$ 723,817	\$ 592,732
Received/receivable during the year	204,732	460,639
Recognized as revenue	(296,010)	(329,554)
Balance, end of year	<u>632,539</u>	<u>723,817</u>
RESPIRATORY DISEASES		
Balance, beginning of year	46,399	45,422
Received/receivable during the year	27,288	8,623
Recognized as revenue	---	(7,646)
Balance, end of year	<u>73,687</u>	<u>46,399</u>
GAMING		
Balance, beginning of year	80,050	8,458
Received/receivable during the year	65,714	163,966
Recognized as revenue	(88,324)	(92,374)
Balance, end of year	<u>57,440</u>	<u>80,050</u>
	<u>763,666</u>	<u>850,266</u>
BREATHING SPACE CAPITAL CONTRIBUTIONS		
Balance, beginning of year	1,000,000	---
Received/receivable during the year	100,000	1,000,000
Recognized as revenue	---	---
Balance, end of year	<u>1,100,000</u>	<u>1,000,000</u>
	<u>\$ 1,863,666</u>	<u>\$ 1,850,266</u>

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

8. CANADA EMERGENCY BUSINESS ACCOUNT (CEBA) LOAN

The CEBA Loan was paid in full to the Government of Canada during the year.

9. OTHER REVENUE

	2024	2023
Gaming	\$ 78,687	\$ 90,002
Investment income	49,292	64,887
Gift in kind	51,492	51,493
Other income	40,365	8,512
	<u>\$ 219,836</u>	<u>\$ 214,894</u>

10. FINANCIAL RISKS AND CONCENTRATION OF CREDIT RISK

a) Liquidity risk

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. It prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. The Association has a positive working capital of \$767,010 at September 30, 2024 (2023: \$991,845).

b) Interest rate risk

The Association manages the interest rate risk exposure of its fixed income investments by management of average duration and laddered maturity dates.

c) Credit risk

Credit risk is the risk of economic loss arising from a party's failure to repay or service debt according to contractual terms. Financial instruments that potentially subject the Association to concentrations of credit risk consist of cash, investments and accounts receivable. The Association has deposited cash and has investments with reputable financial institutions, from which management believes the risk of loss to be remote. The Association has receivables from credit worthy counterparts. Management does not believe there is a significant credit risk. The Association regularly monitors its credit risk in relation to its financial assets and takes steps to minimize the risk of loss.

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

10. FINANCIAL RISKS AND CONCENTRATION OF CREDIT RISK (*continued*)

d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Association has investments subject to risks arising from changes in market conditions and general market fluctuations.

The Association's investment policy restricts the types and proportions of eligible investments to mitigate the Association's exposure to market risk. Management reviews the policy and results of its strategy annually with the Finance and Audit Committee of the Board to ensure its ongoing efficacy and to adjust policies where required.

Except as otherwise noted, there have been no changes to these risk exposures from the prior year.

11. ALLOCATION OF EXPENSES

The Association allocates certain administration costs and professional fees by functions as follows:

	2024	2023
FUNDRAISING		
Computer support & maintenance	\$ 11,221	\$ 25,187
Rent	5,203	19,313
Professional fees	3,975	8,346
Insurance	1,542	3,941
Equipment lease	512	2,781
	<u>22,453</u>	<u>59,568</u>
MISSION SPEND		
Computer support & maintenance	18,167	20,376
Rent	18,022	15,624
Professional fees	12,311	6,752
Insurance	2,421	3,191
Equipment lease	2,048	2,250
	<u>52,969</u>	<u>48,193</u>
	<u>\$ 75,422</u>	<u>\$ 107,761</u>

The Association bases the allocations on the function's proportionate share of full-time equivalent employees. Management reviews the basis of expense allocation on a periodic basis or when there is a significant change in functions or cost structure and makes any adjustments to the basis of allocation accordingly.

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

12. DEFINED BENEFIT PENSION PLAN

The Association's employees participate in a multi-employer defined benefit contribution registered pension plan administered by Local Authorities Pension Plan (LAPP) as of September 2024. The Association accounts for the LAPP using defined contribution accounting since information regarding the plan is not readily available to use defined benefit accounting. Contributions to the plan are recognized as an expense during the year.

The Association contributes 8.45% up to the YMPE and 11.65% thereafter of each eligible employee's earnings as its current service contribution to the plan. Total contributions made by the Association to the plan in 2024 were \$1,852 (2023: \$NIL)

The Association's employees participated in a defined contribution registered pension plan administered by Manulife Financial. This plan will be wound up by December 31, 2024.

The Association contributed 5% of each employee's earnings as its current service contribution to the plan. Total contributions made by the Association to the plan in 2024 were \$17,002 (2023: \$15,535).

13. COMMITMENTS

The Association is committed to the operating expense and parking lease payments for their leased premises that commenced on April 1, 2022 and expires March 31, 2025. The Association has also signed a lease for new shared office space that commences December 1, 2024 and expires November 30, 2025.

The Association also has committed to lease payments for office equipment that expires December 31, 2028.

Aggregate minimum annual lease payments for the remaining terms are as follows:

2025	\$ 25,055
2026	\$ 4,281
2027	\$ 2,820
2028	\$ 2,820
2029	\$ 705

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

14. CHARITABLE FUNDRAISING ACT OF ALBERTA

The Charitable Fundraising Act of Alberta requires the following information be disclosed:

The Association received gross contributions of \$1,762,019 in 2024 (2023: \$2,234,289).

Soliciting contributions include:

- Direct mail campaigns (direct response), third party fundraising, unsolicited service clubs, staff funds, health partners, foundations, memorials and bequests.
- The total expenses incurred to solicit contributions, including employee costs, were \$615,909 (2023: \$769,948). No dispositions equalled or exceeded 10% of gross contributions received.
- The Association incurred \$172,266 in costs (2023: \$244,882) for employees with principal duties related to fundraising.
- The Association dispersed these contributions through Research, Education, Awareness and Community Support that includes:
 - Provincial and national medical research grants
 - Provincial medical studentship grants
 - Provincial and national program grants
 - Donations to other Alberta charities
 - Community support of patients with lung-related disease and COVID-19

15. FUNDS HELD ON BEHALF OF OTHERS

The Association records funds held on behalf of the following groups as part of its restricted cash with a corresponding offset to accounts payable and accrued liabilities.

Campaign for a Smoke-Free Alberta (CFSA)

CFSA, a coalition of seven provincial organizations, aims to develop, manage and execute a provincial advocacy strategy for a comprehensive tobacco reduction plan for Alberta, including taxation, control legislation, regulations and evidence-based programs relating to tobacco. Coalition members include the Canadian Cancer Society (CCS), Heart and Stroke Foundation (HSF), Action on Smoking (ASH), Alberta Health Services (AHS), Alberta Public Health Association, Alberta Policy Coalition for Chronic Disease Prevention (APCCP) and the Association.

The coalition makes decisions on a consensus basis. Expenses and payments are approved by two member organizations, currently the ~~Association and ASH.~~

Alberta Lung Association
Notes to the Financial Statements
September 30, 2024

15. FUNDS HELD ON BEHALF OF OTHERS (CONTINUED)

Campaign for a Smoke-Free Calgary (CSFC)

CSFC, a coalition of member organizations invested in the tobacco reduction effort, works towards a tobacco free Calgary. The coalition makes decisions based on a majority of member responses. The Association provides in-kind administrative support for funds processing upon approval by the coalition Co-Chair.

Edmonton Thoracic Society (ETS)

ETS, a coalition of lung health professionals, aims to educate patients and health providers about chronic lung illness. It funds its activities through corporate sponsorship requests for its seminars. The Association provides administrative support through volunteers and receives no compensation in return.