



July 30, 2004

Annette Klein  
Director of Budget Services  
Corporate Services Group – Budgets Office  
City of Vancouver  
300 – 515 West 10<sup>th</sup> Avenue  
Vancouver, BC, V5Z 4A8

Dear Ms. Klein:

**Re: "Other" Grant Application**

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Further to my conversation with Diane Elliott on July 20<sup>th</sup>, 2004, I am writing to apply for a 2004 "Other" grant. The WRA Wildlife Rescue Association of BC respectfully requests \$5,000.00 to support our ongoing services to the benefit of the citizens of Vancouver.

This year, WRA is proud to celebrate 25 years of rehabilitating injured, orphaned and pollution damaged wildlife, particularly in service to the surrounding communities of the Lower Mainland. WRA is the largest and oldest urban rehabilitator of wildlife in the province. We also reach thousands of British Columbians with programs designed to educate about wildlife and their habitats, and to encourage respect and protection for wildlife.

WRA's rehabilitation centre admitted 3,095 animals in 2003, which brought the total number of wildlife admissions to almost 30,000 animals since 1979. We also conducted more than 126 education sessions and were thrilled to reach thousands of British Columbians through our new television program called **Wildlife Weekly**, which is aired on Shaw TV's, "The Express." To carry out this work, the WRA employed seven experienced employees. However, we could not have rehabilitated so many animals without the assistance of over 115 volunteers – many who have contributed their time and skills to WRA for ten years or more.

Of the 3,095 animals admitted in 2003, 31% or 1,023 animals came from Vancouver, the largest percentage of any city in the Lower Mainland. 18% or 596 animals came from Burnaby, 12.5% or 409 animals came from North and West Vancouver (combined), and 14% or 461 animals came from the Tri-Cities. The rest were from other cities in the Lower Mainland and from other parts of the province. WRA relies on the public and the BC Society for the Prevention of Cruelty to Animals (BCSPCA) to deliver the injured animals to us.

***Continued...***

WRA's special location in the middle of British Columbia's fastest-growing region means that WRA is a critical place of healing and refuge for wildlife impacted by human activities. With human-wildlife conflicts occurring in urban areas at unprecedented rates, we are accepting more wild patients, and also receiving many more school and community group requests for education about how to co-exist safely with wildlife. As Provincial Ministries downsize, WRA is also fielding an ever-increasing number of public inquires about wildlife problems, requiring a full-time employee to handle the volume of calls.

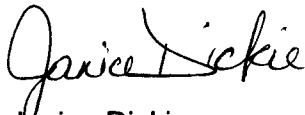
In order to meet public demand for our services and to properly maintain our treatment facilities, WRA must raise \$125 for every animal that is admitted to our rehabilitation centre. WRA is currently in need of new enclosures and caging that will help prevent crowding (25 years ago, we treated a few hundred animals – today we treat up to 3,500 animals a year).

Over 70 percent of WRA's funding comes from donations and bequests. The remainder comes from government, corporate and foundation grants. Without supporters' generous contributions of time, supplies and money, wildlife rehabilitation as we know it in British Columbia would cease to exist, and each year, thousands of wild animals throughout the province would lose their lives.

I have enclosed our 2003 financial statements and a profit and loss statement for the period of April – June 2004. You will note in the enclosed 2004 budget estimates that WRA suffered a financial loss in 2003. We have implemented measures to significantly reduce operating costs in 2004, and therefore have been able to maintain a 6-month contingency fund for emergencies or to cover our losses in years where expenses exceed revenue. Secure funding is necessary given that we employ seven full and part-time staff. However, despite a \$30,000 reduction in operating costs, WRA forecasts a deficit this year because donations overall have been decreasing in today's competitive funding environment.

I invite you to contact me at 604-526-2747 should you have questions or require further information. Thank you for considering our funding proposal and I look forward to hearing from you in the near future.

Sincerely,  
**WRA Wildlife Rescue Association of BC**



Janice Dickie  
Executive Director

Enclosures

**WRA WILDLIFE RESCUE  
ASSOCIATION OF B.C.**

**Financial Statements**

**December 31, 2003**

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# ELLIS FOSTER

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## REVIEW ENGAGEMENT REPORT

To the Members of

### WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

We have reviewed the statement of net assets of **WRA Wildlife Rescue Association of B.C.** as at December 31, 2003 and the statements of fund balances, revenue and expenses and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Association.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

Vancouver, Canada  
February 17, 2004



Chartered Accountants



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An independently owned and operated member of Moore Stephens North America Inc., a member of Moore Stephens International Limited  
- members in principal cities throughout the world*

# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Statement of Net Assets  
December 31, 2003  
(Unaudited)

	2003	2002
<b>ASSETS</b>		
<b>Current</b>		
Cash and term deposits	\$ 305,386	\$ 431,605
Accounts receivable	3,170	1,933
Mortgage receivable, current portion	2,316	2,149
	310,872	435,687
Mortgage receivable, net of current portion (note 3)	29,851	32,166
Equipment (note 4)	4,097	6,786
	\$ 344,820	\$ 474,639
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 14,110	\$ 14,242
Deferred contributions related to projects (note 5)	10,345	8,586
	24,455	22,828
<b>NET ASSETS</b>		
Operating fund, unrestricted (note 2a)	18,726	165,607
Capital fund (note 2a)	4,097	6,786
Emergency fund (note 2a)	194,795	177,531
Endowment funds (notes 2a and 6)	102,747	101,887
	320,365	451,811
Licence agreement (note 8)	\$ 344,820	\$ 474,639

Approved on behalf of the Board:

Director

*Cynthia Peiken*

Director

*Stenens*

# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

## Statement of Fund Balances Year Ended December 31, 2003 (Unaudited)

	Budget 2004	2003	2002
<b>Operating Fund - unrestricted net assets</b>			
Balance, beginning of year	\$ 18,726	\$ 165,607	\$ 60,838
Excess (deficiency) of revenue over expenses	(40,920)	(131,446)	114,518
Investment income earned on endowment funds	(2,242)	(860)	(1,887)
Amortization charged to capital fund	3,560	3,490	1,904
Purchase of equipment for the capital fund	-	(801)	-
Transfer (to) from capital fund	(264)	-	500
Transfer from (to) emergency fund, net	14,761	(17,264)	(54,266)
Transfer from endowment funds	-	-	44,000
<b>Balance, end of year</b>	<b>(6,379)</b>	<b>18,726</b>	<b>165,607</b>
<b>Capital Fund</b>			
Balance, beginning of year	4,097	6,786	9,190
Amortization	(3,560)	(3,490)	(1,904)
Purchase of equipment	-	801	-
Transfer from (to) operating fund	264	-	(500)
<b>Balance, end of year</b>	<b>801</b>	<b>4,097</b>	<b>6,786</b>
<b>Emergency Fund</b>			
Balance, beginning of year	194,795	177,531	123,265
Transfer from (to) operating fund, net	(14,761)	17,264	54,266
<b>Balance, end of year</b>	<b>180,034</b>	<b>194,795</b>	<b>177,531</b>
<b>Endowment Funds (note 6)</b>			
Balance, beginning of year	102,747	101,887	144,000
Investment income	2,242	860	1,887
Transfer to operating fund	-	-	(44,000)
<b>Balance, end of year</b>	<b>104,989</b>	<b>102,747</b>	<b>101,887</b>
<b>Fund balances, end of year</b>	<b>\$ 279,445</b>	<b>\$ 320,365</b>	<b>\$ 451,811</b>

# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Statement of Revenue and Expenses  
Year Ended December 31, 2003  
(Unaudited)

	Budget 2004	2003	2002
<b>Revenue</b>			
Donations	\$ 178,400	\$ 133,894	\$ 143,032
Bequests	40,000	29,226	233,595
Corporate sponsors	8,000	5,502	4,450
Foundations and grants	57,100	54,900	58,757
Memberships	14,800	12,840	13,086
Investment (note 7)	7,500	12,757	9,267
Miscellaneous	4,500	5,835	10,720
Amortization of deferred contributions (note 5)	8,850	3,191	3,387
	319,150	258,145	476,294
<b>Expenses</b>			
Amortization	2,200	3,490	1,904
Automobile and travel	4,800	4,856	3,334
Bank charges	1,000	987	1,167
Community outreach and promotion	12,000	679	5,723
Food and medical wildlife care	18,000	16,006	15,292
Insurance, licenses and dues	4,470	4,163	3,922
Office and miscellaneous	24,910	44,197	36,591
Repairs, maintenance, and rentals	12,780	4,622	4,826
Telephone and utilities	8,905	9,146	8,038
Wages, contracts and benefits	271,005	301,445	280,979
	360,070	389,591	361,776
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (40,920)</b>	<b>\$ (131,446)</b>	<b>\$ 114,518</b>

# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Statement of Cash Flows  
Year Ended December 31, 2003  
(Unaudited)

	2003	2002
<b>Cash flows from (used in) operating activities</b>		
Excess (deficiency) of revenue over expenses	\$ (131,446)	\$ 114,518
Adjustment for item not involving cash:		
Amortization of equipment, net of amortization of deferred contributions	3,490	1,904
	(127,956)	116,422
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	(1,237)	166
Decrease in accounts payable and accrued liabilities	(132)	(525)
Increase in deferred contributions related to projects	1,759	1,614
	(127,566)	117,677
<b>Cash flows used in investing activities</b>		
Decrease in mortgage receivable	2,148	2,035
Purchase of equipment	(801)	-
	1,347	2,035
<b>Increase (decrease) in cash and term deposits</b>	(126,219)	119,712
<b>Cash and term deposits, beginning of year</b>	431,605	311,893
<b>Cash and term deposits, end of year</b>	\$ 305,386	\$ 431,605
<b>Cash and term deposits comprised of the following:</b>		
Cash	\$ 79,800	\$ 42,665
Term deposits	225,586	388,940
	\$ 305,386	\$ 431,605



# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Notes to Financial Statements  
December 31, 2003  
(Unaudited)

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## 1. Nature of Operations

WRA WILDLIFE RESCUE ASSOCIATION OF B.C. ("the Association") is a non-profit organization incorporated without share capital under the laws of the Society's Act of British Columbia. The primary objectives of the Association are to prevent and reduce the suffering of injured, orphaned and pollution damaged wildlife through rehabilitation and education. The Association is a registered charity under the Income Tax Act and as such is exempt from income taxes and able to issue donation receipts for income tax purposes.

## 2. Significant Accounting Policies

### (a) Fund Accounting

The financial statements separately disclose the activities of the following funds maintained by the Association:

Operating fund – reflects the activities associated with the Association's day-to-day operations.

Emergency fund – reflects a contingency reserve for operations accumulating at 15% of annual operating costs per annum until equal to six (6) months of operating costs.

Capital fund – reflects the long-term capital requirements of the Association.

Endowment funds – these funds provide financial support for new and innovative programs and services. The funds are comprised of the Lucy Grace Davies Endowment Fund the Flora Alexandra Gray Endowment Fund.

### (b) Equipment

Equipment consists of computer equipment, equipment, furniture and fixtures and leasehold and site improvements which are recorded at cost. Amortization is provided using the following methods and annual rates:

Computer equipment	30%, declining balance
Equipment	20%, declining balance
Furniture and fixtures	20%, declining balance
Leasehold and site improvements	10%, straight-line

# **WRA WILDLIFE RESCUE ASSOCIATION OF B.C.**

Notes to Financial Statements  
December 31, 2003  
(Unaudited)

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## **2. Significant Accounting Policies (Cont'd)**

### **(c) Financial Instruments**

The Association's financial instruments consist of cash and term deposits, accounts receivable, mortgage receivable and accounts payable and accrued liabilities. It is management's opinion that the Association is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair market value of these financial instruments approximate their carrying values, unless otherwise noted.

### **(d) Contributions and Investment Income**

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as income in the year in which the related expenses are incurred. Unrestricted contributions are recognized as income when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### **(e) Use of Estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial year. Actual results may differ from those estimates.

### **(f) Donated Services and Goods**

No recognition is given within the records for the value of donated services. Donated goods, that are used in the normal course of operations and would have otherwise been purchased, are recorded in the financial statements at their fair market value.

## **3. Mortgage Receivable**

The mortgage receivable bears interest at 7.5% and is repayable in blended monthly installments of \$387; due March 1, 2012.

# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Notes to Financial Statements  
December 31, 2003  
(Unaudited)

## 4. Equipment

	2003			2002
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 23,371	\$ 20,931	\$ 2,440	\$ 2,512
Equipment	7,036	6,150	886	1,108
Furniture and fixtures	16,661	15,890	771	963
Leasehold and site improvements	239,407	239,407	-	2,203
	<b>\$ 286,475</b>	<b>\$ 282,378</b>	<b>\$ 4,097</b>	<b>\$ 6,786</b>

## 5. Deferred Contributions Related to Projects

During the year the Association received grants in the amount of \$4,950 (2002 - \$5,000) to undertake projects specified by the donors. These contributions are deferred until the related expenditures are incurred.

	Budget 2004	2003	2002
<b>Balance, beginning of year</b>	\$ 10,345	\$ 8,586	\$ 6,972
Project specific grants	-	4,950	5,000
Project expenditures	(8,850)	(3,191)	(3,386)
<b>Balance, end of year</b>	<b>\$ 1,495</b>	<b>\$10,345</b>	<b>\$ 8,586</b>

## 6. Endowment Funds

The Endowment Funds are comprised of the Lucy Grace Davies Endowment Fund and the Flora Alexandra Gray Endowment Fund. The funds were established to provide financial support for new and innovative programs and services for the Association. Through the growth and stewardship of the Fund, the Association will ensure an ongoing means of advancement in the rehabilitation of urban wildlife and, therefore, continually working at improving the outcomes of those animals affected by urban growth and pollution. Lucy Grace Davies and Flora Alexandra Gray were two long time supporters who left substantial bequests to the Association in their respective wills.

# WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Notes to Financial Statements  
December 31, 2003  
(Unaudited)

## 6. Endowment Funds (Cont'd)

	2003	2002
Lucy Grace Davies Endowment Fund	\$ 48,291	\$ 47,887
Flora Alexandra Gray Endowment Fund	54,456	54,000
	<u>\$102,747</u>	<u>\$101,887</u>

During the 2003 fiscal year the Board of Directors passed an investment initiative to maintain \$47,000 and \$53,000 in the Lucy Grace Davies Endowment Fund and the Flora Alexandra Gray Endowment Fund respectively. These endowment funds are to be drawn down only after the operations and the contingency fund have been exhausted.

## 7. Investment Income

Investment income has been earned by the Association as follows:

	2003	2002
General Fund	\$ 11,897	\$ 7,380
Endowment Funds	860	1,887
	<u>\$ 12,757</u>	<u>\$ 9,267</u>

## 8. Licence Agreement

The Association occupies by way of a Licence Agreement ("Agreement") property located in Burnaby, British Columbia from the Greater Vancouver Regional District ("GVRD") for one dollar (\$1.00) per year. The initial term of the Agreement ends on August 31, 2005 with a renewal term of five (5) years at the option of the GVRD. The Agreement may be terminated by either party, without cause, on one hundred and eighty (180) days written notice or on thirty (30) days written notice with cause by the GVRD.

## 9. Financial Statement Presentation

Certain 2002 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2003.

**WRA Wildlife Rescue Association of BC**  
**Profit & Loss**  
April through June 2004

Apr - Jun 04

Ordinary Income/Expense

Income

4-0000 · Income

4-1200 · Corporate Donations	2,300.00
4-1250 · Charity Car Program	700.00
4-1300 · Education & Presentations	739.00
4-1400 · Employee Fund	1,533.71
4-1500 · Foster, Fur & Feathers	2,365.00
4-1505 · Events/Direct Mail	1,124.40
4-1600 · Federal Grants	20,444.00
4-1650 · Municipal Grants	5,200.00
4-1700 · Gifts In Kind	79.68
4-1800 · Memberships	2,670.00
4-2000 · United Way	1,160.27
4-2100 · Interest income	592.54
4-2200 · Miscellaneous Income	-9.20
4-3200 · Foundations	1,993.29
4-3300 · Bequests	4,000.00
4-4000 · Campaigns	
4-4010 · Campaigns- Spring	28,816.10
Total 4-4000 · Campaigns	<u>28,816.10</u>

4-5000 · Sales

4-5020 · Volunteer Related	200.00
4-5030 · Art Rental/Sales	0.00
4-5040 · Newsletter Advertisement	384.00
4-5050 · Other Revenue	166.62
Total 4-5000 · Sales	<u>750.62</u>

Total 4-0000 · Income 74,459.41

Total Income 74,459.41

Expense

6-0000 · Expenses

6-1300 · Food/Medical Wildlife Care	3,436.92
6-1400 · Outreach & Promotions	3,199.22
6-1500 · Bank charges & interest	158.77
6-1600 · Insurance Licenses & Dues	25.00
6-1650 · Office Supplies/Service/Repair	574.38
6-1700 · Security Services	143.41
6-1800 · Postage & Printing	190.13
6-1900 · Telephone & Utilities	3,169.79
6-2000 · Miscellaneous Expense	99.43
6-5100 · Employment Expenses	
6-5101 · Wages & Benefits	
6-5110 · Wages	57,587.12
6-5120 · Vacation Pay Expense	2,830.99

**WRA Wildlife Rescue Association of BC**  
**Profit & Loss**  
April through June 2004

	<u>Apr - Jun 04</u>
6-5130 · Employer Portion of CPP & EI	4,096.37
6-5140 · Employee Benefits	769.08
6-6570 · WCB Expenses	<u>731.13</u>
<b>Total 6-5101 · Wages &amp; Benefits</b>	<b>66,014.69</b>
6-5102 · Other Employment Expenses	
6-1550 · Contract Labour	<u>2,079.41</u>
<b>Total 6-5102 · Other Employment Expenses</b>	<b><u>2,079.41</u></b>
<b>Total 6-5100 · Employment Expenses</b>	<b>68,094.10</b>
6-5200 · Staff Travel & Events	180.40
6-5400 · Repairs & Maintenance	117.08
6-5700 · Training Costs	169.00
6-5725 · Conferences & Meetings	581.35
6-5800 · Charity Car Expense	37.45
6-5950 · Gifts in Kind Items Received	<u>79.68</u>
<b>Total 6-0000 · Expenses</b>	<b><u>80,256.11</u></b>
<b>Total Expense</b>	<b><u>80,256.11</u></b>
<b>Net Ordinary Income</b>	<b><u>-5,796.70</u></b>
<b>Net Income</b>	<b><u><u>-5,796.70</u></u></b>