



CITY OF VANCOUVER

ADMINISTRATIVE REPORT

Report Date: June 13, 2005
Author: Kenneth Robb
Phone No.: 604.871.6909
RTS No.: 05313
CC File No.: 2051
Meeting Date: June 30, 2005

TO: Standing Committee on City Services and Budgets
FROM: General Manager of Corporate Services / Director of Finance
SUBJECT: 2005 "Other" Grant Request, Wildlife Rescue Association

CONSIDERATION

THAT Council approve a grant of \$5,000 to the Wildlife Rescue Association of British Columbia: the source of the funds for this request would be Miscellaneous Grants within the "Other" Grants category.

COUNCIL POLICY

Applications for grants under the "Other" Grants category are to be submitted to the City. Approval of grants requires eight affirmative votes of Council.

PURPOSE

This report presents a request for funding for the Wildlife Rescue Association from Miscellaneous Grants within the "Other" Grants category.

BACKGROUND

On June 22, 1989, Council approved the restructuring of the "Other" Grants funding into three separate categories: Major Facilities, Annual Recurring and Miscellaneous. Funding is also provided for specific programs and one-time grants requests that come before Council throughout the year.

In October 2002, Council approved a permanent reallocation of \$48,000 from the miscellaneous category to support the creation of a "Celebration" grants category for community-based festivals and celebrations to be implemented in 2003.

The unallocated balance of the miscellaneous category of the "Other" grants 2005 budget is \$5,000. If Council chooses to approve this grant request of \$5,000 the source of the funding would be Miscellaneous Grants within the "Other" Grants category.

DISCUSSION

Requested \$5,000 - 2004 funding \$5,000.

The Wildlife Rescue Association of B.C. (WRA) is a charitable society located in Burnaby. Its mandate is to rehabilitate and release back to the wild injured, orphaned or pollution damaged wildlife. WRA is the largest and oldest urban rehabilitator of wildlife in the province. It raises the public's awareness of wildlife issues with programs designed to educate about wildlife and their habitats and to encourage respect and protection for wildlife. WRA maintains a specially trained response team to provide wildlife rehabilitative services in the event of a pollution incident in Vancouver waterways. Human-wildlife conflicts in urban areas are increasing as wildlife habitat is reduced by urban development. As a result, WRA is fielding an increasing number of public inquiries about wildlife problems.

WRA's rehabilitation centre admitted 3,305 animals in 2004, an increase of 210 animals over 2003. A total of 1,076 (33% of the total) were from Vancouver. During the year the WRA conducted 100 education sessions, delivered the 52 episodes of the television program "Wildlife Weekly" which is aired on Shaw TV and responded to 12,000 appeals on its public inquiry line. The WRA predicts an increase in demand for its programs in 2005 as one of the other three such regional facilities has announced the closure of its rehabilitative programs in 2005.

The WRA has one seasonal and six full time employees who are assisted by over 125 volunteers. Despite a significant reduction in operating costs in 2004 which are sustained in the 2005 budget, WRA forecasts a deficit for 2005. The major sources of revenues, such as donations and bequests are in an increasingly competitive and uncertain funding environment and are not growing quickly enough to match the increase in need for WRA's services. The grant request of \$5,000 (Appendix A) is to help offset funding shortfalls and to assist the organization respond to local wildlife and community needs.

The WRA experienced a deficit of \$20,598 in 2004 and are forecasting a deficit of \$53,548 on a total budget of \$344,698 for 2005. The WRA has a six month emergency fund to cover contingencies. At the end of 2004, the Emergency Fund had a balance of \$194,795. In addition to the Emergency Fund, The WRA has an Endowment Fund of \$103,931, an Operating Fund of \$(5,059) and a Capital Fund of \$6,100. The total balance of all funds at the end of 2004 was \$299,767. The WRA financial statements for 2004 are attached to Appendix A.

FINANCIAL IMPLICATIONS

The Association received grants from the City of Vancouver in the amount of \$2,500 in 1992; \$2,575 in 1993; \$3,000 in 1994; \$5,000 in 2002; \$4,500 in 2003 and \$5,000 in 2004.

The source of funds for the grant under consideration is Miscellaneous Grants within the "Other" Grants category.

Currently under the Miscellaneous Grants under the "Other" Grants category, there is \$5,000 available in funding for the consideration of this request. If Council chooses to approve this request, there would no further funds available for Miscellaneous Grants.

CONCLUSION

The General Manager of Corporate Services submits the Wildlife Rescue Association's grant request for Council's consideration.

* * * * *



www.wildliferescue.ca



April 26, 2005

Henry Woo
Director of Budget Services
Corporate Services Group – Budgets Office
City of Vancouver
300 – 515 West 10th Avenue
Vancouver, BC, V5Z 4A8

Attention: Mr. Woo

Re: "Other" Grant Request

Dear Mr. Woo:

Further to my conversation with Diane Elliott on April 25, 2004, I am writing to apply for a 2005 "Other" grant from the City of Vancouver. In 2004, the City's generous \$5,000 grant helped WRA Wildlife Rescue Association of BC to treat 3,305 injured wild animals, an increase of 210 animals over 2003. This year, we would like to once again ask for the City's consideration of a \$5,000 grant.

The opportunity to see wild animals is still an everyday occurrence for most urban British Columbians. As urban spaces encroach into wild places, it's surprising how many of our wild neighbours adapt with great resourcefulness to their new circumstances. Yet wildlife studies reveal that thousands of animals die every year as critical habitat disappears and humans and wild animals are forced into closer and closer contact. Estimates indicate that window collisions, unrestrained pets, pollution damage, poisonings, non-target shooting and trapping, and nest tree destruction cause over 75 percent of injuries. However, many of the victims could be saved if they received the care they need.

The Wildlife Rescue Association has been responding to this need for over 25 years. We care for and rehabilitate injured, orphaned and pollution damaged wildlife. We also teach thousands of British Columbians how to co-exist safely with urban wildlife through our wildlife education programs and "Wildlife Weekly" show on Shaw TV.

Over the years, WRA has grown from an organization capable of treating a few hundred injured animals a year to one that today cares for and rehabilitates up to 3,500 animals per year. Although WRA specializes in songbird and waterfowl rehabilitation, we continue to admit all wildlife that can be accommodated in our facilities.

WRA is at the hub of exploding public demand for service because we are the largest and most centrally located wildlife rehabilitation centre in the Lower Mainland. Members of the public are referred to our facility by municipal and provincial government departments, the BC Society for the Prevention of Cruelty to Animals (BCSPCA), and animal emergency and veterinary clinics from around the province. WRA rehabilitators now respond to an average of 12,000 public appeals for help with distressed or problem wildlife each year. In addition, we are one of only three regional facilities capable of treating small birds and raptors, and one of these organizations is planning to cease its rehabilitation program in 2005.

Of the 3,305 animals admitted to WRA's rehabilitation centre in 2004, 33% or 1,076 animals came from Vancouver, the largest percentage of any city in the Lower Mainland. Eighteen percent or 588 animals came from Burnaby, 16% or 537 animals came from North and West Vancouver (combined), and 10% or 327 animals came from the Tri-Cities. The rest were from other cities in the Lower Mainland and from other parts of the province.


The last few years have been demanding for groups endeavoring to protect the environment. Like many organizations, WRA has been working hard to maintain adequate operating resources in today's competitive funding environment. You will see from the enclosed statements that we have faced financial challenges over the last few years. However, we have been able to maintain a 6-month reserve to cover our losses in years where expenses exceed revenue. Secure funding is necessary given that we employ six individuals. Over 75 percent of WRA's funding comes from individual donations and planned gifts, while 12 percent of funds are raised through municipal and federal government grants.

A grant of \$5,000 from the City will support WRA's efforts to provide food, medicines and rehabilitative care to the thousands of animals we expect to admit in 2005. It will also help WRA maintain a public inquiry line and a specially trained response team for wildlife in the event of a major pollution spill in the Vancouver Harbour.

To offer such support is to provide strong leadership for a service that enhances the welfare of injured, orphaned and pollution-damaged wildlife in the Lower Mainland. It is an opportunity to give these animals a second chance at life.

I am enclosing our latest newsletter and a copy of our 2005 budget for your perusal. Please do not hesitate to call should you have any 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: newsletter and financial statements

WRA Wildlife Rescue Association of B.C.
 Statement of Revenue and Expenses - Prepared by Management

For the year ended December 31,	Budget 2005	2004	2003
Revenues:			
Donations	\$ 164,500	\$ 144,815	\$ 133,894
Bequests	40,000	89,552	29,226
Corporate sponsors	8,000	8,503	5,502
Foundations and grants	50,700	47,934	54,900
Memberships	12,000	11,090	12,840
Investments	1,800	5,015	12,757
Miscellaneous	11,200	10,080	5,835
Amortization of deferred contributions	2,950	5,900	3,191
	<u>291,150</u>	<u>322,889</u>	<u>258,145</u>
Expenses:			
Amortization	1,700	1,605	3,490
Automobile and travel	5,700	5,988	4,856
Bank charges	1,000	750	987
Community outreach and promotion	12,000	9,483	679
Food and medical wildlife care	17,900	15,982	16,006
Insurance, licences and dues	4,380	4,083	4,163
Office and miscellaneous	22,660	18,502	44,197
Repairs, maintenance and rentals	5,130	7,284	4,622
Telephone and utilities	10,730	10,684	9,146
Wages, contracts and benefits	263,498	269,126	301,445
	<u>344,698</u>	<u>343,487</u>	<u>389,591</u>
Deficiency of revenues over expenses	\$ (53,548)	\$ (20,598)	\$ (131,446)

WRA Wildlife Rescue Association of B.C.
Statement of Fund Balances - Prepared by Management

For the year ended December 31,	Budget 2005	2004	2003
Operating fund			
Balance, beginning of year	\$ (5,059)	\$ 18,726	\$ 165,607
Deficiency of revenues over expenses	(53,548)	(20,598)	(131,446)
Investment income earned on endowment funds	(1,800)	(1,184)	(860)
Amortization charged to capital fund	1,700	1,605	3,490
Purchase of equipment for the capital fund	-	(3,608)	(801)
Transfer to the emergency fund	-	-	(17,264)
	(58,707)	(5,059)	18,726
Capital fund			
Balance, beginning of year	6,100	4,097	6,786
Amortization	(1,700)	(1,605)	(3,490)
Purchase of equipment	-	3,608	801
Balance, end of year	4,400	6,100	4,097
Emergency fund			
Balance, beginning of year	194,795	194,795	177,531
Transfer from operating fund	-	-	17,264
Balance, end of year	194,795	194,795	194,795
Endowment funds			
Balance, beginning of year	103,931	102,747	101,887
Investment income	1,800	1,184	860
Balance, end of year	105,731	103,931	102,747
Fund balances, end of year	\$ 246,219	\$ 299,767	\$ 320,365

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Gray & Associates

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

FINANCIAL STATEMENTS

For the Year Ended December 31, 2004

WRA WILDLIFE RESCUE ASSOCIATION OF B.C.

Financial Statements

For the Year Ended December 31, 2004

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Gray & Associates

CHARTERED ACCOUNTANTS

200 - 889 Harbourside Drive, North Vancouver, BC, Canada V7P 3S1
 Telephone: (604) 990-0550 Facsimile: (604) 990-0509
 www.grayandassociates.ca

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, 2004 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.

In common with many charitable organizations, the Association derives revenue from donations the completeness of which is not susceptible to a complete review. Accordingly, our review was limited to the amounts included in the records of the Association and we were not able to determine whether any adjustments might be necessary to contributions, deficiency of revenues over expenses, current assets and net assets.

Except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to complete our review of donations, as described in the preceding paragraphs, 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.

North Vancouver, B.C., Canada
 March 15, 2005

Gray & Associates

Chartered Accountants

Incorporated Professional



		<i>Statement 1</i>	
<u>WRA Wildlife Rescue Association of B.C.</u>			
<u>Statement of Net Assets (unaudited)</u>			
As at December 31,	2004	2003	
Assets			
Current assets:			
Cash and term deposits	\$ 263,069	\$	305,386
Accounts receivable	21,188		3,170
Mortgage receivable, current portion (note 3)	2,511		2,316
	286,768		310,872
Mortgage receivable, net of current portion (note 3)	27,339		29,851
Equipment (note 4)	6,100		4,097
	\$ 320,207	\$	344,820
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 16,245	\$	14,110
Deferred contributions related to projects (note 5)	4,195		10,345
	20,440		24,455
Net Assets			
Operating fund	5,059)		18,726
Capital fund	6,100		4,097
Emergency fund	194,795		194,795
Endowment funds (note 6)	103,931		102,747
	299,767		320,365
Licence agreement (note 7)	\$ 320,207	\$	344,820

See accompanying notes to the financial statements

Approved by the Board of Directors:

Arnthia Pick Director

Susan Stenema Director

Statement 2

WRA Wildlife Rescue Association of B.C.
Statement of Fund Balances (unaudited)

For the year ended December 31,	2004	2003
Operating fund		
Balance, beginning of year	\$ 18,726	\$ 165,607
Deficiency of revenues over expenses	(20,598)	(131,446)
Investment income earned on endowment funds	(1,184)	(860)
Amortization charged to capital fund	1,605	3,490
Purchase of equipment for the capital fund	(3,608)	(801)
Transfer to the emergency fund	-	(17,264)
	(5,059)	18,726
Capital fund		
Balance, beginning of year	4,097	6,786
Amortization	(1,605)	(3,490)
Purchase of equipment	3,608	801
Balance, end of year	6,100	4,097
Emergency fund		
Balance, beginning of year	194,795	177,531
Transfer from operating fund	-	17,264
Balance, end of year	194,795	194,795
Endowment funds		
Balance, beginning of year	102,747	101,887
Investment income	1,184	860
Balance, end of year	103,931	102,747
Fund balances, end of year	\$ 299,767	\$ 320,365

See accompanying notes to the financial statements

Statement 3

WRA Wildlife Rescue Association of B.C.
Statement of Revenue and Expenses (unaudited)

For the year ended December 31,	2004	2003
Revenues:		
Donations (note 8)	\$ 144,815	\$ 133,894
Bequests	89,552	29,226
Corporate sponsors	8,503	5,502
Foundations and grants	47,934	54,900
Memberships	11,090	12,840
Investments (note 8)	5,015	12,757
Miscellaneous	10,080	5,835
Amortization of deferred contributions (note 5)	5,900	3,191
	<u>322,889</u>	<u>258,145</u>
Expenses:		
Amortization	1,605	3,490
Automobile and travel	5,988	4,856
Bank charges	750	987
Community outreach and promotion	9,483	679
Food and medical wildlife care	15,982	16,006
Insurance, licences and dues	4,083	4,163
Office and miscellaneous (note 8)	18,502	44,197
Repairs, maintenance and rentals	7,284	4,622
Telephone and utilities	10,684	9,146
Wages, contracts and benefits	269,126	301,445
	<u>343,487</u>	<u>389,591</u>
Deficiency of revenues over expenses	<u>\$(20,598)</u>	<u>\$(131,446)</u>

See accompanying notes to the financial statements

Statement 4

WRA Wildlife Rescue Association of B.C.
Statement of Cash Flows (unaudited)

For the Year Ended December 31,	2004	2003
Cash flows from (used in) operating activities:		
Deficiency of revenues over expenses	\$(20,598)	\$(131,446)
Adjustments for non-cash items:		
Amortization of equipment	1,605	3,490
	(18,993)	127,956)
Changes in non-cash working capital:		
Increase in accounts receivable	18,018)	,237)
Decrease in accounts payable and accrued liabilities	2,135	132)
Increase (decrease) in deferred contributions	6,150)	,759)
	41,026)	(127,566)
Cash flows from investing activities:		
Decrease in mortgage receivable	2,317	2,148
Purchase of equipment	(3,608)	(801)
	1,291)	,347
Decrease in cash and term deposits	(42,317)	(126,219)
Cash and term deposits, beginning of year	305,386	431,605
Cash and term deposits, end of year	\$ 263,069	\$ 305,386
Cash and term deposits represented by:		
Cash	\$ 75,668	\$ 79,800
Term deposits	187,401	225,586
	\$ 263,069	\$ 305,386

See accompanying notes to the financial statements

WRA Wildlife Rescue Association of B.C.
Notes to the Financial Statements (unaudited)

For the Year Ended December 31, 2004

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 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

Cash and Term Deposits

Cash and term deposits are comprised of cash held in bank accounts and term deposits with a maturity within twelve (12) months of the balance sheet date.

Fund Accounting

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

Unrestricted Fund:

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

Restricted Funds:

Emergency fund reflects a contingency reserve for operations accumulating at fifteen percent (15%) of annual operating costs per annum until equal to six (6) months of operating costs has been accrued to the fund.

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 and the Flora Alexandra Gray Endowment Fund.

WRA Wildlife Rescue Association of B.C.
Notes to the Financial Statements (unaudited)

For the Year Ended December 31, 2004

Equipment

Equipment acquisitions are recorded at cost and are amortized at the following rates and methods:

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

One-half of the above rates are applied in year of acquisition.

Financial Instruments

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

Revenue Recognition

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.

Use of Estimates

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

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 the Financial Statements (unaudited)

For the Year Ended December 31, 2004

4. Equipment

	2004	2003	2004	2003	2004	2003
	Cost		Accumulated Amortization		Net Book Value	
Computer equipment	\$ 26,980	\$ 23,372	\$ 22,205	\$ 20,932	\$ 4,775	\$ 2,440
Equipment	7,036	7,036	6,327	6,150	709	886
Furniture and fixtures	16,661	16,661	16,045	15,890	616	771
Leasehold and site improvements	239,407	239,407	239,407	239,407		
	\$ 290,084	\$ 286,476	\$ 283,984	\$ 282,379	\$ 6,100	\$ 4,097

5. Deferred Contributions Related to Projects

During the year the Association received grants in the amount of \$nil (2003 - \$4,950) to undertake projects specified by donors. These contributions are deferred until the related expenditures are incurred.

	Budget 2004	2004	2003
Balance, beginning of year	\$ 4,195	\$ 10,345	\$ 8,586
Project specific grants	-	-	4,950
Project expenditures	(2,950)	(5,900)	(3,191)
Grants refunded to donors	-	(250)	-
Balance, end of year	\$ 1,245	\$ 4,195	\$ 10,345

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 the Financial Statements (unaudited)

For the Year Ended December 31, 2004

6. Endowment Funds (continued)

	2004	2003
Lucy Grace Davies Endowment Fund	\$ 48,847	\$ 48,291
Flora Alexandra Gray Endowment Fund	55,084	54,456
	<u>\$ 103,931</u>	<u>\$ 102,747</u>

During the 2003 fiscal year the Board of Directors passed an 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 operating fund and the emergency fund have been exhausted.

7. 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 July 16, 2006 with a renewal period 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.

8. Donated Goods

Donated goods and services received by the Association during the year in the amount to \$1,973 (2003: \$6,720). Donated goods and services have been included in donation revenue and office and miscellaneous expense respectively.

9. Investment Income

Investment income has been earned by the Association as follows:

	2004	2003
General fund	\$ 3,831	\$ 11,897
Endowment funds	1,184	860
	<u>\$ 5,015</u>	<u>\$ 12,757</u>

10. Comparative Figures

The comparative figures were reviewed by another firm of Chartered Accountants.