



## CITY OF VANCOUVER

### ADMINISTRATIVE REPORT

Report Date: July 04, 2006  
Author: D. Mitchell/J. Chen  
Phone No.: 6960/7134  
RTS No.: 06101  
CC File No.: 05-5000-10  
Meeting Date: July 20, 2006

TO: Standing Committee on City Services and Budgets

FROM: General Manager of Corporate Services / Director of Finance

SUBJECT: 2006 "Other" Grants Requests

#### CONSIDERATION

- A. 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.
- B. That Council approve a grant of \$60,000 to the Vancouver Branch of the BC SPCA with the funding from Contingency Reserve.

#### 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 requests for funding from Miscellaneous Grants within the "Other" Grants category. These requests are presented by the Wildlife Rescue Association and the Vancouver Branch of the BC Society for the Prevention of Cruelty to Animals (BC SPCA).

## 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. Council receives specific reports related to Major Facilities and Annual Recurring Grants within this Category. This report relates to the Miscellaneous Other Grants.

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 2006 budget is \$5,000 based in 2005 allocation to the Wildlife Rescue Association. This report outlines the two requests for "Other" Grants submitted by the Wildlife Rescue Association and the Vancouver Branch of the BC SPCA.

## DISCUSSION

### A. Wildlife Rescue Association

*Requested \$5,000 - 2005 funding \$5,000.*

#### 1. The Wildlife Rescue Association of B.C. (WRA)

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 2,926 injured wild animals in 2005, among which 34% were from Vancouver. During the year the WRA conducted education sessions for both youth and adult groups, delivered the 52 episodes of the television program "Wildlife Weekly" which is aired on Shaw TV and responded to over 12,000 appeals on its public inquiry line. The WRA predicts an increase in demand for its programs in 2006 and they are projecting to surpass 40,000 animals admitted since 1979. The WRA has one seasonal and six full time employees who are assisted by over 100 volunteers.

#### 2. Financial Performance and Budget for 2006, WRA

The WRA experienced a deficit of \$34,179 in 2005 due to a significant drop in bequests income (\$40,316 in 2005 vs. \$89,552 in 2004) and are forecasting net income of \$2,982 on a total forecasted revenue budget of \$366,750 for 2006. The WRA has a six month emergency fund to cover contingencies. At the end of 2005, the Emergency Fund had a balance of \$194,795. In addition to the Emergency Fund, The WRA has an Endowment Fund of \$107,964,

an Operating Fund of \$(22,568) and a Capital Fund of \$7,823. The total balance of all funds at the end of 2005 was \$281,014, which was 11% less than that at the end of 2004, \$315,193. The WRA financial statements for 2005 are attached as **Appendix A**.

The revenue forecast in 2006 at WRA (including the anticipated grant of \$5,000 from the City of Vancouver) is \$366,750, which is a 26% increase from the actuals of \$291,007 in 2005 despite the fact that major sources of revenues, such as donations and bequests are in an increasingly competitive and uncertain funding environment. Meanwhile, the demand for WRA's services has also increased which leads to an increase in the operating cost to \$363,768, a 12% increase from the actuals of \$325,186 in 2005. The WRA forecasts a surplus of \$2,982 in 2006 budget. The grant request of \$5,000 (**Appendix A**) is to assist the organization in responding to local wildlife and community needs.

## **B. Vancouver Branch of BC SPCA**

*Requested in 2006: \$60,000 for Cat Care Initiative*

*The Vancouver Branch of the SPCA received grants from the City of Vancouver of \$26,184 in 1995, \$26,700 in 1996, and \$26,800 in 1997. City of Vancouver did not support SPCA Funding requests in 2000, and 2001. Applications were not received from BC SPCA from 2002 to 2005.*

### **1. Vancouver Branch of BC SPCA and its Cat Care Initiative**

The Vancouver Branch of the British Columbia Society for the Prevention of Cruelty to Animals (BC SPCA) is a charitable society located in Vancouver. The Vancouver Branch of BC SPCA provides a variety of services in promoting the health, care and protection of animals to the citizens of Vancouver.

Through its Cat Care Initiative, the Vancouver Branch of the BC SPCA provides care for injured, homeless, abused and abandoned cats in the City of Vancouver. They provide the only cat shelter services in Vancouver. In 2005, the Vancouver BC SPCA cared for 1,649 homeless, injured, abused and abandoned cats with total cost of approximately \$195,000, including \$112,000 for sheltering, \$59,000 for veterinary, and \$24,000 for spaying and neutering. Some of the costs are recovered through adoptions, \$70,000, and some through redemptions, \$5,000. There is about \$120,000 in deficit in operating this initiative.

The budget to operate this program in 2006 is forecasted at the same level as that in 2005 with a deficit of \$120,000. The Vancouver Branch of BC SPCA is requesting a grant of \$60,000 from the City of Vancouver to support this cat care program.

### **2. Comments on the Cat Care Initiative from the Chief License Inspector**

The City of Vancouver shelter operation does not have the legal mandate nor the facility to handle the keeping and care of cats. Feral cats are a big problem in the city and staff rely on the cooperation of the BC SPCA to manage and care for homeless, injured, abused and abandoned cats. Therefore, the Chief License Inspector supports a grant to the BC SPCA in order that the cat issues will continue to be addressed.

Detailed grant application package is attached to this report as **Appendix B**

### 3. Financial Performance, Vancouver BC SPCA

The Vancouver SPCA is expected to be self-sufficient in financing its operations. The Vancouver Branch financial statements indicate that the Vancouver Branch was in a deficit position in 2005 and is forecasting a deficit in 2006. The Vancouver Branch operating deficit is declining. In 2003 the operating deficit was \$702,337; in 2004, \$381,872; in 2005, \$330,373; and forecast for 2006 is \$157, 218. Branch revenues have increased from \$1,216,744 in 2004 to \$1,330,471 in 2005. Operating expenses have increased from \$991,890 in 2004 to \$1,062,468 in 2005.

The following table shows the BC SPACA financial performance from 2003 to 2006.

	2006 Budget	2005 Actual	2004 Actual	2003 Actual
Revenue	\$1,466,801	\$1,330,471	\$1,216,744	\$1,326,294
<i>Change from previous year</i>	10%	9%	-8%	
Operating Expenses	1,030,772	1,062,468	991,890	1,274,292
Operating Cash Generated	436,029	268,003	224,854	52,002
<i>As % of revenue</i>	30%	20%	18%	4%
<i>change from previous year</i>	63%	19%	332%	
Other Expenses	593,247	598,376	606,726	754,339
Net Operating (deficiency) surplus	(157,218)	(330,373)	(381,872)	(702,337)
<i>As % of revenue</i>	-11%	-25%	-31%	-53%
<i>change from previous year</i>	(52%)	(13%)	(46%)	

#### FINANCIAL IMPLICATIONS

The Wildlife Rescue Association is requesting \$5,000 funding in 2006. The Association received grants from the City of Vancouver in the amount of \$5,000 in 2005; \$5,000 in 2004; \$4,500 in 2003; and \$5,000 in 2002.

The Vancouver Branch of BC SPCA is requesting \$60,000 funding in 2006. The City of Vancouver did not support SPCA funding requests in 2000, and 2001. The Vancouver Branch of the SPCA received grants from the City of Vancouver of \$26,184 in 1995, \$26,700 in 1996, and \$26,800 in 1997. Applications were not received from the BC SPCA from 2002 to 2005.

Currently, there is only \$5, 000 available in Miscellaneous Grants within the Other Grants category. If Council approves both, \$60,000 has to be funded from the 2006 Contingency Reserve.

## CONCLUSION

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

\* \* \* \* \*

APPENDIX A: Grant Application Package: Wildlife Rescue Association



www.wildliferescue.ca

May 5, 2006

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

Attention: Mr. Woo

**Re: "Other" Grant Request**

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Dear Mr. Woo:

Further to my conversation with Jack Chen on May 5, 2006, I am writing to apply for a 2006 "Other" grant from the City of Vancouver. With the support of the City's generous grant of \$5,000 in 2005, WRA Wildlife Rescue Association of BC admitted 2,926 injured wild animals to our rehabilitation facility. We also educated thousands of British Columbians through our outreach programs and *Wildlife Weekly* show on Shaw TV. This year, we would like to once again ask for the City's consideration of a \$5,000 grant.

The Wildlife Rescue Association provides the following services to the City of Vancouver and surrounding municipalities.

- We medically treat and rehabilitate wildlife.** WRA is a place of refuge where injured, orphaned and pollution damaged wildlife are expertly cared for, rehabilitated and returned to the wild. In 2006, we will surpass 40,000 animals admitted since 1979.
- We work with government and other agencies to protect wildlife.** WRA is a primary response group for wildlife in the event of oil spills or other environmental crises. We provide a specially trained response team that works to reduce injury and suffering to wildlife impacted by pollution damage.
- We maintain a year-round telephone information line for the public.** WRA's telephone line is open 365 days a year to respond to public appeals for help with injured wildlife as well as concerns about problem wildlife. We handle over 12,000 public inquiries a year. Both municipal and provincial governments refer citizens to WRA.
- We teach the public about urban wildlife.** WRA conducts education presentations for both youth and adult groups. We also engage with new audiences through our partnerships with Science World British Columbia, The Vancouver Aquarium Marine Science Centre, and the Grouse Mountain Refuge for Endangered Wildlife.

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- We provide front-line information to disease control experts.** WRA's rehabilitation facility is a point of entry for animals suffering from various debilitating diseases. We cooperate with public health experts and researchers to inform about hazards such as West Nile Virus and Avian Flu, and thus provide a critical safeguard for community health.
- We provide a voice for change about issues that negatively impact wildlife.** WRA reaches thousands of British Columbians through our columns in regional newspapers and through our television program called **Wildlife Weekly**, which airs on Shaw TV's, "The Express."
- We obtain and organize data about wildlife.** WRA reports to both provincial and federal ministries about issues impacting wildlife in British Columbia.
- We train and support a diverse volunteer group of over 100 individuals.** WRA maintains an expert team of wildlife caregivers, transporters and communicators who work to give wildlife a second chance in the wild.

In 2005, approximately 34% of WRA's patients came from the City of Vancouver via Vancouver residents, the Vancouver SPCA, and WRA volunteers who responded to telephone calls from individuals. This percentage has remained constant over the years, and is the largest percentage of any city in the Lower Mainland. Nineteen percent or 553 animals came from Burnaby, 12% or 345 animals came from North and West Vancouver (combined), and 10% or 299 animals came from the Surrey and Richmond areas. The rest were from other cities in the Lower Mainland and from other parts of the province.

A grant of \$5,000 from the City of Vancouver will support WRA's efforts to provide food, medicines and rehabilitative care to the thousands of animals we will admit in 2006. It will also help WRA maintain a public inquiry line and a trained response team for wildlife in the event of a major spill in the Vancouver Harbour.

I have enclosed WRA's 2004 financial statements, a 2005 operating budget, and a profit and loss statement for the period January 1 to March 31, 2006. We continue to maintain a 6-month contingency fund for emergencies or to cover our losses in years where expenses exceed revenues. Secure funding is necessary given that we employ seven full and part-time staff.

Please do not hesitate to contact me at 604-526-2747 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: *To The Rescue* newsletter, brochure and financial statements



## WRA Wildlife Rescue Association of BC

### Budget 2006

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4-0000 · Donations	177,000.00
4-1200 · Corporate Sponsors	9,500.00
4-1601 · Foundations & Grants	52,000.00
4-1800 · Memberships	12,000.00
4-1900 · Project Specific Donations	17,000.00
4-2199 · Interest & Miscellaneous Income	4,300.00
4-3300 · Bequests	90,000.00
4-5000 · Sales	4,950.00
<b>Total Income</b>	<b>366,750.00</b>
<b>Expense</b>	
6-1300 · Food/Medical Wildlife Care	16,400.00
6-1400 · Community Outreach	10,000.00
6-1501 · Bank & Service Charges	1,400.00
6-1600 · Insurance Licenses & Dues	4,440.00
6-1651 · Office & Miscellaneous Expenses	9,985.00
6-1900 · Telephone & Utilities	10,080.00
6-5100 · Employment Expenses	275,033.00
6-5301 · Volunteer Expenses	6,500.00
6-5400 · Repairs & Maintenance	5,530.00
6-5410 · Project Specific Expenses	17,400.00
6-5750 · Fundraising	4,000.00
6-5950 · Gifts in Kind Expense	3,000.00
<b>Total Expense</b>	<b>363,768.00</b>
<b>Net Ordinary Income</b>	<b>2,982.00</b>
<b>Net Income</b>	<b>2,982.00</b>



# WRA Wildlife Rescue Association of BC Profit & Loss

January through March 2006

	<u>Jan - Mar 06</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4-0000 · Donations	27,227.48
4-1200 · Corporate Sponsors	4,094.00
4-1601 · Foundations & Grants	2,982.86
4-1800 · Memberships	3,255.00
4-2199 · Interest & Miscellaneous Incorr	529.90
4-3300 · Bequests	49,183.31
4-5000 · Sales	1,283.80
<b>Total Income</b>	<u>88,556.35</u>
<b>Expense</b>	
6-1300 · Food/Medical Wildlife Care	3,298.09
6-1400 · Community Outreach	963.11
6-1501 · Bank & Service Charges	558.09
6-1600 · Insurance Licenses & Dues	1,320.00
6-1651 · Office & Miscellaneous Expens	3,175.76
6-1900 · Telephone & Utilities	1,856.78
6-5100 · Employment Expenses	55,981.20
6-5301 · Volunteer Expenses	207.84
6-5400 · Repairs & Maintenance	243.47
6-5750 · Fundraising	50.83
6-5950 · Gifts in Kind Expense	119.70
<b>Total Expense</b>	<u>67,774.87</u>
<b>Net Ordinary Income</b>	<u>20,781.48</u>
<b>Net Income</b>	<u><u>20,781.48</u></u>

**WRA WILDLIFE RESCUE  
ASSOCIATION OF BRITISH COLUMBIA**

**FINANCIAL STATEMENTS**

**For the Year Ended December 31, 2005**

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# Gray & Associates

CHARTERED ACCOUNTANTS

201 - 1075 West 1st Street, North Vancouver, BC, Canada V7P 3T4  
Telephone: (604) 990-0550 Facsimile: (604) 990-0509  
www.grayandassociates.ca

## REVIEW ENGAGEMENT REPORT

To the Members of  
WRA Wildlife Rescue Association of British Columbia:

We have reviewed the statement of net assets of WRA Wildlife Rescue Association of British Columbia as at December 31, 2005 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, British Columbia, Canada  
June 5, 2006



Chartered Accountants



\* Incorporated Professional

**WRA Wild life Rescue Association of British Columbia**

Statement of Financial Position (unaudited)

As at December 31, 2005 and 2004

Statement 7

**Assets**

Cash and term deposits  
 Accounts receivable  
 Mortgage receivable, current portion (notes 4 and 11)  
 Total current assets  
  
 Mortgage receivable, net of current portion (notes 4 and 11)  
 Property and equipment, net (note 5)  
 Total assets

	Operating Fund	Capital Fund	Emergency Fund	Endowment Fund	Total 2005	Total 2004
\$	(48,123)	-	194,795	100,564	247,236	262,669
	1,903	-	-	-	1,903	21,186
	1,454	-	-	-	1,454	1,331
	(44,666)	-	194,795	100,564	251,673	285,668
	42,471	-	-	-	42,471	43,925
	-	7,823	-	-	7,823	6,100
<b>\$</b>	<b>(2,219)</b>	<b>7,823</b>	<b>194,795</b>	<b>100,564</b>	<b>301,367</b>	<b>315,631</b>

**Liabilities**

Accounts payable and accrued liabilities  
 Deferred contributions related to projects (note 6)  
 Total current liabilities

\$	13,891	-	-	-	13,891	16,285
	6,462	-	-	-	6,462	4,195
	20,353	-	-	-	20,353	20,480

License agreement (note 8)

**Fund Balances**

Invested in capital assets  
 Internally restricted  
 Unrestricted

	-	7,823	-	-	7,823	6,100
	-	-	194,795	100,564	295,359	298,726
	(22,568)	-	-	-	(22,568)	10,367
	(22,568)	7,823	194,795	100,564	281,014	315,393
<b>\$</b>	<b>(2,219)</b>	<b>7,823</b>	<b>194,795</b>	<b>100,564</b>	<b>301,367</b>	<b>315,631</b>

Total liabilities and fund balances

See accompanying notes to the financial statements

**WRA Wildlife Rescue Association of British Columbia**

Statement of Revenues and Expenses and Changes in Fund Balances (unaudited)  
For the year ended December 31, 2005 and 2004

	Operating Fund	Capital Fund	Emergency Fund	Endowment Fund	Total 2005	Total 2004
<b>Revenues</b>						
Donations (note 9)	\$ 156,297	\$ -	\$ -	\$ -	156,297	144,815
Bequests	40,316	-	-	-	40,316	89,552
Corporate	9,324	-	-	-	9,324	8,503
Foundations and grants	51,397	-	-	-	51,397	47,934
Memberships	10,620	-	-	-	10,620	11,090
Interest	5,956	-	-	2,884	8,840	6,077
Sales, fund raising and other revenue	11,480	-	-	-	11,480	10,080
Amortization of deferred contributions related to projects (note 5)	2,733	-	-	-	2,733	5,900
Total revenues	288,123	-	-	2,884	291,007	323,951
<b>Expenses</b>						
Amortization of equipment costs	-	2,301	-	-	2,301	1,605
Automobile and travel	6,920	-	-	-	6,920	5,988
Bank charges	634	-	-	-	634	750
Community outreach and promotion	10,710	-	-	-	10,710	9,483
Food and medical wildlife care	16,090	-	-	-	16,090	15,982
Insurance, licenses and dues	4,435	-	-	-	4,435	4,083
Office (note 9)	13,190	-	-	-	13,190	18,502
Repairs, maintenance and rentals	4,175	-	-	-	4,175	7,284
Telephone and utilities	9,429	-	-	-	9,429	10,684
Wages, contracts and benefits	257,302	-	-	-	257,302	269,126
Total expenses	322,885	2,301	-	-	325,186	343,487
Deficiency of revenues over expenses, as previously reported						(20,598)
Prior period adjustment (note 11)	(34,762)	(2,301)	-	2,884	(34,179)	1,062
Excess (deficiency) of revenues over expenses, as restated						(19,536)
Fund balances, beginning of year, as previously reported	(5,059)	6,100	194,795	103,931	299,767	320,365
Prior period adjustment (note 11)	15,426	-	-	-	15,426	14,364
Fund balances, beginning of year, as restated	10,367	6,100	194,795	103,931	315,193	334,729
Interfund transfers (note 7)	1,827	4,024	-	(5,851)	-	-
Fund balances, end of year	\$ (22,568)	\$ 7,823	\$ 194,795	\$ 100,964	\$ 281,014	\$ 315,193

See accompanying notes to the financial statements

WRA Wildlife Rescue Association of British Columbia  
Statement of Cash Flows (unaudited)

Statement 3

For the Year Ended December 31,	2005	2004 (Note 10)
<b>Cash flows from (used in) operating activities:</b>		
Deficiency of revenues over expenses	\$( 34,179)	\$( 19,536)
Adjustments for non-cash items:		
Amortization of equipment costs	2,301	1,605
Amortization of deferred contributions related to projects	( 2,733)	( 5,900)
Increase in (repayment of) deferred contributions related to projects	5,000	( 250)
	( 29,611)	( 24,081)
<b>Changes in non-cash working capital balances:</b>		
Decrease (increase) in accounts receivable	19,205	( 18,018)
Increase (decrease) in accounts payable and accrued liabilities	( 2,354)	2,135
	( 12,760)	( 39,964)
<b>Cash flows from (used in) investing activities:</b>		
Decrease in mortgage receivable	1,351	1,255
Purchase of equipment	( 4,024)	( 3,608)
	( 2,673)	( 2,353)
Decrease in cash and term deposits	( 15,433)	( 42,317)
Cash and term deposits, beginning of year	263,069	305,386
Cash and term deposits, end of year	\$ 247,636	\$ 263,069
<b>Cash and term deposits represented by:</b>		
Cash	\$ 83,732	\$ 75,668
Term deposits	163,904	187,401
	\$ 247,636	\$ 263,069

See accompanying notes to the financial statements



WRA Wildlife Rescue Association of British Columbia  
Notes to the Financial Statements (unaudited)

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For the Year Ended December 31, 2005

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**1. Nature of Operations**

WRA Wildlife Rescue Association of British Columbia (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 months of the balance sheet date.

*Fund Accounting*

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

Operating Fund:

Represents the balance of unrestricted net asset from the continuing activities of the Association.

Emergency Fund:

Represents the balance of internally restricted net assets allocated from the Operating Fund which have been approved by the Board of Directors. The purpose of the Emergency Fund is to accumulate approximately six months of general operating costs.

Endowment Fund:

Represents the balance of internally restricted net assets allocated from the Operating Fund which have been approved by the Board of Directors. Investment income earned on the Endowment Fund is internally restricted and is to be used for new and innovative projects of the Association.

*Financial Instruments*

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.

WRA Wildlife Rescue Association of British Columbia  
Notes to the Financial Statements (unaudited)

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For the Year Ended December 31, 2005

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3. *Significant Accounting Policies (continued)*

*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

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

Leasehold and site improvements of the asset	10%, straight-line over the estimated useful life of the asset
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*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. Endowment contributions are recognized as direct increases in net assets.

*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.



WRA Wildlife Rescue Association of British Columbia  
Notes to the Financial Statements (unaudited)

For the Year Ended December 31, 2005

**4. Mortgage Receivable**

The mortgage receivable balance of \$43,925 (2004, \$45,276) bears interest at 7.5% per annum, is repayable in blended monthly installments of \$387 based on a 25 year amortization period from 1997 to 2022, with a 15 year term due date of March 1, 2012.

**5. Property and Equipment**

	2005	2004	2005	2004	2005	2004
	Cost		Accumulated Amortization		Net Book Value	
Computer equipment	\$ 31,004	\$ 26,980	\$ 24,241	\$ 22,205	\$ 6,763	\$ 4,775
Equipment	7,036	7,036	6,469	6,327	567	709
Furniture and fixtures	16,661	16,661	16,168	16,045	493	616
Leasehold and site improvements	239,407	239,407	239,407	239,407	-	-
	\$ 294,108	\$ 290,084	\$ 286,285	\$ 283,984	\$ 7,823	\$ 6,100

**6. Deferred Contributions Related to Projects**

During the year the Association received grants in the amount of \$5,000 (2004 - \$nil) to undertake projects specified by donors. These contributions are deferred until the related expenditures are incurred.

	2005	2004
Balance, beginning of year	\$ 4,195	\$ 10,345
Project specific grants	5,000	-
Project expenditures	( 2,733)	( 5,900)
Grants refunded to donors	-	( 250)
Balance, end of year	\$ 6,462	\$ 4,195

**7. Endowment Funds**

The Endowment Funds are comprised of contributions from the Lucy Grace Davies Endowment and the Flora Alexandra Gray Endowment. Of the total amount, \$100,964 has been internally restricted for investment purposes. In the event of liquidation of the Association, the remaining assets of this Fund shall be given to a charitable organization within British Columbia, with similar objectives to the Association and mutually agreed upon by the Board of Directors.

During the year the Board of Directors approved the transfer of \$5,851 funds from the Endowment Fund to the Operating Fund (\$1,827) and the Capital Fund (\$4,024).

WRA Wildlife Rescue Association of British Columbia  
Notes to the Financial Statements (unaudited)

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For the Year Ended December 31, 2005

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**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 per year. The initial term of the Agreement ends on July 16, 2006 with a renewal period of five years at the option of the GVRD. The Agreement may be terminated by either party, without cause, on 180 days written notice or on 30 days written notice with cause by the GVRD. Steps have been taken by the Association to extend the term of the Agreement for another 5 years. The GVRD has sent a letter asking whether the Association wishes to renew this agreement which was followed by a letter from the Association to the GVRD stating their desire to renew the agreement. Management believes the Agreement will be renewed.

**9. Donated Goods**

Donated goods were received by the Association during the year with a determined fair value of \$1,171 (2004: \$1,973). Donated goods have been included in donation revenue and office and office expense respectively.

**10. Prior year Statement of Cash Flows**

The prior year Statement of Cash Flows has been restated to conform with the presentation of the current year. The current presentation provides for the separation of cash receipts credited to deferred contributions and the non-cash amortization of deferred contributions included in total revenues.

**11. Prior Period Adjustments**

The Association has restated its comparative financial statements for 2004 to reflect an error with respect to the principal amount of its mortgage receivable. It was determined that the amount reported on the 2004 financial statements was understated by \$15,426 due to a calculation error with respect to the amortization period of the mortgage. As a result, the comparative financial statements for the year ended December 31, 2004 presented herein have been restated.

The effects of the correction to the financial statements for the year ended December 31, 2004 year are: an increase to mortgage receivable and total assets of \$15,426, a decrease to the opening deficit balance of the Operating Fund of \$14,364, an increase in total interest earned for the year and a corresponding decrease in the deficiency of revenues over expenses for the year of \$1,062, and a decrease in the ending deficit balance of the Operating Fund and unrestricted net assets of \$15,426.

Appendix B: Grant Application Package: Vancouver Branch of BC SPCA

**BC SPCA  
Vancouver Branch  
Operating Statement & Budgets  
For Years Ending December 31  
Unaudited**

	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$	\$
<b>Revenues:</b>				
Operating	281,625	257,972	278,324	376,210
By-law enforcement / Municipal Contracts	158,690	152,571	147,867	134,064
Legacies		-	22,633	-
Fund Raising Initiatives	1,026,486	919,928	767,920	816,020
	<b>1,466,801</b>	<b>1,330,471</b>	<b>1,216,744</b>	<b>1,326,294</b>
<b>Operating Expenses</b>				
Wages & benefits	434,672	436,026	414,250	532,512
Spay & neuter	34,400	31,676	34,922	33,232
Medical	105,425	104,735	121,930	168,689
Animal transport	19,080	23,403	25,162	44,184
Shelter & Pound	34,700	29,994	33,510	66,841
Premises	48,920	42,740	49,624	108,040
Uniforms	1,300	1,013	120	3,125
Communications	11,600	11,873	10,133	13,783
Office	3,400	5,033	3,089	4,972
Travel	500	435	97	267
Volunteer expenses	450	-	-	-
Non-fund-raising advertising	-	-	-	54
Meetings and Conferences	-	-	-	-
Fundraising expenses	321,725	361,931	286,567	286,271
Grooming Shop expense	13,000	12,173	10,779	9,698
Interest and bank charges	1,600	1,436	1,707	2,624
	<b>1,030,772</b>	<b>1,062,468</b>	<b>991,890</b>	<b>1,274,292</b>
<b>Operating Cash (Required) Generated</b>	<b>436,029</b>	<b>268,003</b>	<b>224,854</b>	<b>52,002</b>
<b>Other</b>				
Cruelty and administrative costs	343,247	353,802	330,299	424,339
Amortization of Buildings and Equipment	250,000	244,574	276,427	330,000
	<b>593,247</b>	<b>598,376</b>	<b>606,726</b>	<b>754,339</b>
<b>Net Operating (deficiency) surplus</b>	<b>(157,218)</b>	<b>(330,373)</b>	<b>(381,872)</b>	<b>(702,337)</b>

# BCSPCA

February 10, 2006

City of Vancouver  
Attention: Annette Klein  
Manager of Budgets  
453 West 12<sup>th</sup> Ave.  
Vancouver, BC  
V5Y 1V4

Dear Ms. Klein

The City of Vancouver, in the past, has graciously provided the Vancouver Branch of the BC SPCA a grant to off-set some of the costs associated with providing housing, veterinary care and other services for abandoned or stray cats that the Vancouver shelter receives. Cat over-population is a burden on today's society and creates a stress on the environment. As result the Vancouver shelter is constantly called upon to assist the public.

The Vancouver BC SPCA receives approximately 2000 calls a year regarding cats and takes in 1649 cats at the shelter. In other municipalities around the province, the BC SPCA is contracted to provide a service to handle cats and the costs involved are compensated by the service contract. Unfortunately, in the City of Vancouver, those costs are not fully recuperated and as a result the shelter constantly operates at a deficit.

The costs involved for taking care of 1649 cats is approximately \$195, 000 annually. Some of these costs are recovered through adoptions (\$ 70,000) and some through redemptions (\$5000). These costs are only for the cats that are received at the shelter, it does not include the costs involved in emergency ambulance service that is provided 24 hours a day, 365 days of the year.

The deficit total for shelter operations for cats is approximately \$120, 000. Some of the costs are off-set from the generous donations that we receive from the public. Unfortunately these donations do not recover all the costs associated for the care of the cats in the city of Vancouver.

Due to our financial situation, we are respectfully requesting a grant of \$60,000 from the City of Vancouver. This grant will assist us with providing Vancouver the level of service that the public is asking of us. I have enclosed a detail report of the cat care program and also the financial statements for the Vancouver shelter up to the end of November 2005.

Thank you for the opportunity to apply for the grant. If further details are required, please do not hesitate to call me at 604-709-4699.

Yours truly,

Mark Takhar  
BC SPCA Vancouver Branch Manager

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British Columbia Society for the  
Prevention of Cruelty to Animals

## Vancouver Cat Care Initiative

### Organizational Background

The BC Society for the Prevention of Cruelty to Animals is a non-profit Society created for the protection of domestic, farm and wild animals in British Columbia. The BC SPCA is one of the largest Humane Organizations in North America. It was founded in 1895 and currently has 37 branches across British Columbia.

Through its 37 branches located around BC and its provincial office in Vancouver, the BC SPCA provides a wide range of services for more than 53,000 homeless, abused, and abandoned animals around the province.

The BC SPCA was created under the auspices of the provincial Prevention of Cruelty to Animals Act, and is the only animal welfare organization in BC which has the authority to enforce laws relating to animal cruelty and to prepare cases for Crown Counsel for the prosecution of individuals who inflict suffering on animals. The BC SPCA investigates nearly 10,000 animal cruelty complaints each year.

The Vancouver BC SPCA cared for nearly 3500 homeless, injured, abused and abandoned animals for 2005, of this total, 1649 are cats.

From the total of 1649 cats:

- 914 were adopted
- 128 were transferred
- 183 were returned to owner
- 128 were dead on arrival
- 296 were euthanized for medical or behavioural reasons

The Vancouver branch also provides a 24 hour emergency animal service 24 hours a day, 365 days of the year, to pick up injured cats and provide emergency medical relief.

### Issues

In the city of Vancouver, the Animal Control Services, unlike other municipalities, does not account for cats. As a result, the BC SPCA takes on the responsibility of providing care for all homeless, injured, abused and abandoned cats in the city of Vancouver.

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The majority of the cats that the shelter receives from the public are ownerless. These cats are brought to the shelter because of the cat overpopulation that these communities are facing. The over population of cats creates a burden for communities and as a result the BC SPCA is called upon by the public to assist with issues that concern cats.

The over population of cats in communities occurs when cats are abandoned because people have moved or they were unable to house the cat because of landlord issues. Over time these cats become feral and are ownerless. The feral colonies expand tremendously through repeated reproduction; a single female cat can have multiple litters in a year. As colonies become overpopulated, cats expand their territory and thus create more colonies.

Feral cats can cause tremendous damage to a community. The cats can cause damage to property, such as gardens, as well as leave feces or mark their territories in people's yards. Feral cats can also fight with owned cats causing unnecessary harm and medical expenses to owners. These situations can cause undue frustration and stress on the public.

Feral cats can also spread disease to humans. Through their feces, there is a chance that humans can contract contagious diseases such as toxoplasmosis. Children are also highly susceptible to zoonotic diseases that cats might carry.

Feral cats can also have an impact on the environment. Feral cats are not a part of the natural ecosystem. This could cause long-term damage and change the natural environment over time. This can hurt other species chances of survival. Also, feral cats can bring unwanted predators close to human habitats and therefore causing further damage to the community.

## **Budget**

The costs associated with the care of cats are quite substantial. The costs include housing (food, water, shelter), veterinary care (medical expenses) and spaying or neutering. Some of these costs are recuperated through adoption fees, redemptions and through public donations. Unfortunately not all the costs are recovered and therefore the shelter operates at a deficit.

The budget for the care of cats in a one year period, is as follows:

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<b>Operating Expenses</b>	
Housing (food, water, shelter)	\$ 112 355
Veterinary Costs	\$ 59 000
Spaying/Neutering	\$ 24 000
<b>Total</b>	<b>\$ 195 355</b>

The housing figures are calculated using the average stay of a cat at the shelter multiplied with the cost of housing per day. Veterinary and spaying costs are calculated according to the volume of cats the shelter receives in a one-year period.

<b>Operating Revenue</b>	
Adoption Fees	\$ 70 000
Redemption	\$ 5 000
<b>Total</b>	<b>\$ 75 000</b>

The adoption fees are the amount of revenue collected based on a one-year period. Redemptions fees are collected when an owner claims their cat.

<b>Budget</b>	
Operating Expenses	\$ 195 355
Operating Revenue	\$ 75 000
<b>Total Deficit</b>	<b>( \$ 120 355)</b>

These figures only include the cats that are brought into the shelter. These costs do not include emergency services that are provided for injured cats during daytime and nighttime hours. These costs are also quite substantial when including vehicle expenses and after hour veterinary care.

Some of the deficit is offset by generous donations from the public; unfortunately they do not cover the entire costs involved in the cat care program.

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## Proposal

In previous years, the City of Vancouver has supplied the BCSPCA a grant to assist in caring for the cats of Vancouver. Since the restructuring of the BCSPCA in 2002, a grant proposal has not been submitted because of the reorganization occurring from within.

Based on the organizations current financial situation, the BCSPCA is in need of financial assistance in order to provide the level of service that the public's requires for cat care in Vancouver. Animal welfare is an important concern for the public and the standards of service are increasing.

The Vancouver Branch of the BCSPCA is requesting a grant for \$ 60 000 to offset some of the costs involved for the care of cats in Vancouver. The remaining costs involved will be covered by donations from the public and through other fundraising initiatives.

The grant will be used directly for operating costs associated with the cat care program. The continued operating deficit is difficult to maintain for an extended period of time, therefore, the BC SPCA is in urgent need of funding in order to provide the city of Vancouver this important service.

## Objective

The long-term objective is to reduce the amount of homeless cats and the pet over population in the city of Vancouver. Only through education and spay neuter programs, can this goal be achieved.

The Vancouver Branch of the BC SPCA will be conducting behavioral workshops dealing with cat concerns. The workshops will be available to the public in order to deal with the issues they might have with their cat.

With the introduction of these workshops, the public will have resources to depend on when dealing with cat behaviour concerns. Through this education, there will be a reluctance to abandon cats and therefore a reduction of cats coming into the shelter.

The importance of spaying or neutering cats is an initiative that the BC SPCA will be endorsing in 2006. There will be an increased awareness to have pets spayed or neutered through the distribution of educational materials provided by the BC SPCA Humane Education Department.

All cats that are being adopted from the BC SPCA are spayed or neutered before leaving the shelter. With this policy, there will be fewer litters of kittens in the city. The BC SPCA also offers low cost spaying and neutering to the public. With less unwanted litters, fewer cats will be coming into the shelter.

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• Page 6

With these initiatives, the goal to reduce the volume cats the shelter receives as well as reducing the over pet population will be achieved. As a result, this will create less of a burden on society.

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