



# Annual Report 2018



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Northern Saw-whet Owl

## Wildlife Rescue Association of BC

5216 Glencarin Drive  
Burnaby, BC V5B 3C1 Canada

WILDLIFE HELPLINE **604-526-7275**  
ADMINISTRATION **604-526-2747**  
EMAIL **info@wildliferescue.ca**  
WEB **www.wildliferescue.ca**  
INSTAGRAM **@wildliferescue**  
FACEBOOK **wildliferescue**  
YOUTUBE **Wildlife Rescue**  
TWITTER **WRAofBC**

CHARITABLE  
REGISTRATION # **131373490RR0001**

PHOTOS **Paul Steeves, Staff**  
EDITOR **Shantal Cashman**  
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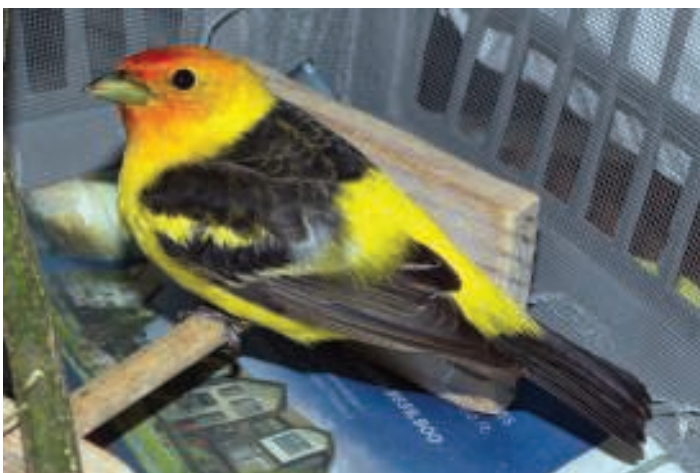


Baby Raccoon





**Fledgling Great Blue Heron**



**Western Tanager**

## Wildlife Rescue

is a **non-profit** organization  
dedicated to **relieving** the **suffering**  
of the **injured, orphaned, and**  
**pollution-damaged wildlife**  
found throughout British Columbia.

### Our Mission

- To provide leadership in rehabilitating wildlife and in promoting the welfare of wild animals in the urban environment.

### Our Vision

- To continually improve the welfare of urban wildlife.

### Our Values

- We believe that each wild animal deserves our respect.
- Provide care for wildlife in a socially responsible manner.
- Keep animals wild and return them to their natural environment to live independently.
- Help to prevent harm to wildlife and to protect wild animals in their natural environment
- Provide our workforce with a safe, respectful and fulfilling environment.
- Act in an ethical and transparent manner.

### Professional Affiliations

- National Wildlife Rehabilitators Association
- International Wildlife Rehabilitation Council
- Wildlife Rehabilitators Network of BC
- Annual permits by Canadian Wildlife Service and Ministry of Forests, Lands and Natural Resources Operations



**Co-Executive Directors**  
**Linda Bakker and Coleen Doucette**

## Our work never stops *at* British Columbia's busiest wildlife rescue centre

Before Wildlife Rescue was founded, members of the public had nowhere to turn when they found an animal in distress. Thanks to the determination of a small group of volunteers, in 1979 a modest rehabilitation centre was established on the north side of Burnaby Lake. In 1987, the wildlife care program moved to its current location on the south shore of Burnaby Lake.

### *Staff Members 2018* **Business Operations**

CO-EXECUTIVE DIRECTOR	<b>Coleen Doucette</b>
CO-EXECUTIVE DIRECTOR	<b>Linda Bakker</b>
OPERATIONS & FINANCE DIRECTOR	<b>Rob Vandermey</b>
HUMAN RESOURCES DIRECTOR	<b>Fiona Burness</b>
DEVELOPMENT & MARKETING COMMUNICATIONS DIRECTOR	<b>Shantal Cashman</b>
COMMUNICATIONS COORDINATOR	<b>Sam Smith</b>
DONOR RELATIONS ASSISTANT	<b>Sheila Dickinson</b>

### **Wildlife Program**

HOSPITAL MANAGER	<b>Janelle Stephenson</b>
OUTPATIENT CARE MANAGER	<b>Kristen Trudeau</b>
HOSPITAL ASSISTANT MANAGER	<b>Gyl Anderson</b>
RESCUE, TRANSPORT & RELEASE COORDINATOR	<b>Maddie Phillips</b>
VOLUNTEER COORDINATOR	<b>Mandy Sun</b>
RESOURCE COORDINATOR	<b>Carla Benn</b>
WILDLIFE TECHNICIANS	<b>Seth Bennett</b> <b>Meghan Coghlan</b> <b>Brandon Law</b> <b>Suzanne Naaykens</b> <b>Emma Zinck</b>
WILDLIFE HELPLINE & ADMIN ASSISTANT	<b>Sierra Monastersky</b>
GROUND & MAINTENANCE ASSISTANT	<b>Don Anderson</b>

*“One of our aims is always to surpass  
the international Standards of Care  
set for wildlife rehabilitation.”*

For most of its history, Wildlife Rescue Association has focused on being able to take in animals 365 days a year and to meet their day-to-day needs: rescue, transport, medical treatment, nutrition, recovery spaces, and release to the wild.

In recent years, demand has increased significantly due to urban population growth and development. The number of animals brought through Wildlife Rescue's doors has almost doubled from just 10 years ago while calls to our Helpline have increased 30% in the past two years. The existing model is no longer adequate to respond to these challenges.

Since 2015, significant steps have been taken to ensure Wildlife Rescue is prepared for this emerging future and continues as a leader in wildlife rehabilitation. Key has been building a more responsive organizational structure. Some of these steps include implementing 5-year strategic and fiscal plans, streamlining processes, and evaluating building and space requirements from the context of future, not just present, needs.

We've made great strides and, with you at our side, Wildlife Rescue looks forward to serving B.C.'s injured, orphaned, and pollution-damaged wildlife for years to come.



**President of the Board  
Jeannie Magis**

## Message from the President

Another year has come to a close and with it new challenges and victories as we continue to focus on building the business infrastructure, revenues and systems to position Wildlife Rescue Association for growth and expansion.

In 2018, the main goals of the Board were to finalize the five-year strategic plan and formalize board development and succession planning. The operational team focused on the hospital project, fund development, and of course the animals.

In the coming year, we are looking forward to working with strong key objectives and an emphasis on financial stability for the organization. We are a small board that accomplished some big pieces this year. I am very proud of the entire organization for working

tirelessly dealing with construction issues, flooding, property taxes, and a few surprise guests such as White pelicans and a Western Painted turtle.

Wildlife rehabilitation is incredibly demanding work on a good day; with current facility constraints, volunteers and staff alike have been patient, flexible, and extremely committed to the highest standards of animal care. Their dedication is unwavering and inspiring.

Key goals for the upcoming year include implementation of the new strategic plan, increased revenue and social enterprise, a new and improved membership program, and board recruitment. Based on the performance over the past

two years, there is no doubt that we can accomplish these goals. I look forward to another year of leading the board and working collaboratively with the executive leadership team to carry out our mission “To provide leadership in rehabilitating wildlife and in promoting the welfare of wild animals in the urban environment.”

It is with sincere gratitude that I thank our amazing staff and volunteers, and also our wonderful members, for without you we could not continue our important and much needed work. Much appreciation to you all.

*Jeannie Magis*

*“Wildlife rehabilitation is incredibly demanding work on a good day; with current facility constraints, volunteers and staff alike have been patient, flexible, and extremely committed to the highest standards of animal care. Their dedication is unwavering and inspiring.”*



## Board of Directors 2018

**PRESIDENT Jeannie Magis**

**VICE-PRESIDENT Nicole Belanger**

**TREASURER Jenny Wei**

**SECRETARY Laurie Murdoch**

*Wildlife Rescue’s Board of Directors is a volunteer governance board. Responsibilities include organizational governance, executive director oversight, reviewing/approving budgets, approval of major organizational decisions, chairing board committees, supporting fundraising activities, and ensuring that operations are consistent with organizational mission.*



## 2018 HIGHLIGHTS AND SUCCESSES MADE POSSIBLE BY GENEROUS DONORS — LIKE YOU!

# 18,302

**CALLERS ACCESSED**  
the Wildlife Helpline  
to seek assessment  
and assistance for  
animals in at-risk  
situations

**WILDLIFE RESCUE-TRAINED VOLUNTEERS**

performed

# 374

**RESCUES** of animals  
in **AT-RISK SITUATIONS**

and **TRANSPORTED**

# 1,046 animals to the hospital

# 35%

of animals in care were successfully  
rehabilitated and released to wild

BC and the Lower Mainland are home to an incredible  
bounty of wildlife. In 2018, the wildlife hospital admitted

# 140

**DIFFERENT  
SPECIES**

including

**17 mammal species,**  
**121 bird species** and  
**2 reptile species!**

MADE POSSIBLE BY DONORS:

## LeadCare2 Analyzer

diagnostic machine to  
detect lead levels in the  
blood so that appropriate  
care can begin immediately  
to limit harm

# 4,240

**PATIENTS TREATED**  
at Wildlife Rescue  
hospital by leaders  
in wildlife veterinary  
medicine

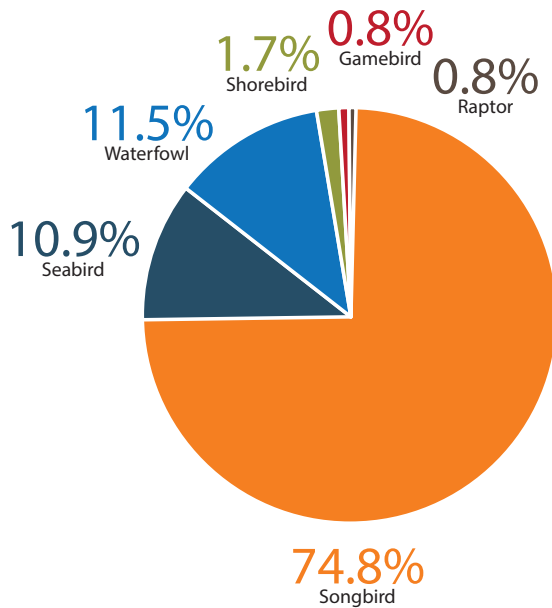
# 39

orphaned goslings  
successfully fostered and raised  
by families in the wild

# \$700,000 RAISED

TO RESCUE AND REHABILITATE WILDLIFE

#### TYPES OF BIRDS ADMITTED TO HOSPITAL



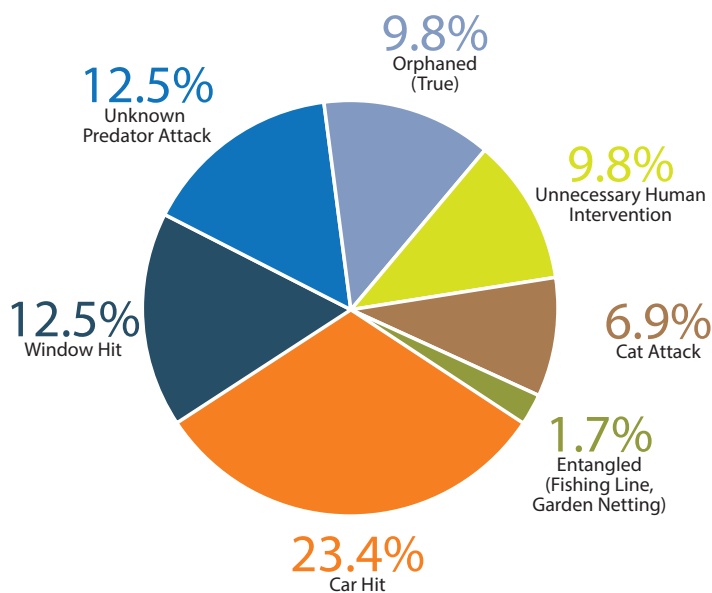
The staff at Wildlife Rescue truly pour their whole hearts into **improving** the **care** animals receive.

*The team is energized and inspired by our volunteers and donors and is enthusiastically leading new initiatives to better meet the needs of animals, both in our care and in the wild.*



A gosling being weighed

#### REASONS FOR ADMISSION TO HOSPITAL



### In 2018, Operations Staff:

- Recruited and trained 285 volunteers on Helpline, hospital duties, rescue, transport, and other roles
- Secured in-kind donations of 1,000 pounds of fish, 1,200 pounds of blueberries and more than 1,500 heads of lettuce for our wild animal patients
- Built sophisticated in-house Helpline database to better monitor evolving wildlife issues
- Established a gosling rooftop rescue program, with retrieval training and safety protocols as well as urban nest maps to be proactive in future years
- Implemented wildlife foster program so that orphaned babies can be raised by suitable same-species parents in the wild rather than be kept in care
- Put in place a coordinated system between Outpatient services and the Hospital to conduct an immediate health check on babies identified as “untrue orphans” so they can be returned without delay to their nest, minimizing stress to the babies and giving the best chance of successful survival
- Partnered with Canadian Wildlife Services to provide testing and treatment of lead poisoning in migratory swans

# Core Wildlife Programs

## Rehabilitation

Wildlife Rescue provides medical and recovery care for injured, orphaned and pollution-affected wildlife, always with the aim of returning the animal to the wild or, where necessary, due to the severity of injuries, ending the animal's suffering in a humane manner.

*While rehabilitation is core to its mandate, Wildlife Rescue serves animals through a number of different programs meant to prevent unnecessary suffering while positively affecting urban wildlife populations in British Columbia.*

## Education

Education is key to effecting long-term change of human impact on wildlife and improving outcomes for injured and orphaned animals. Through its Helpline, website, community outreach initiatives, internships, and education workshops, Wildlife Rescue raises awareness with the public on how to co-exist with urban wildlife. At the same time, hospital staff review and incorporate continued advances in veterinary science for wild animal species into standards of care and treatment protocols.

## Prevention

Wildlife Rescue has evolved a number of programs to minimize the stress of human intervention

and help keep animals in the wild where possible: Wildlife Helpline – providing assessment and assistance to ensure only animals in need are rescued from the wild; Rooftop rescues - teaming up with residential and commercial buildings to safely relocate goose families from rooftop to waterway; Foster program - coordinating with Wildlife Rescue field volunteers to place orphaned babies with appropriate same-species families in the wild.

## Response

Once Wildlife Rescue has confirmed that there is a wild animal or animals in distress, a coordinated response is triggered, starting with engagement with the public through Helpline or

Admissions; recording animal, injury, location, and finder data; dispatching trained volunteers to rescue and transport the injured animal, keeping track of emerging or repeat wildlife issues – all with the goal of helping wildlife in distress and returning them to the wild.

## Release

When wild animals are ready for release following care in our centre, it isn't as simple as just letting them go. Choosing appropriate release sites is critical for successful wildlife rehabilitation. The weather, season, and even time of day need to be considered. Staff and volunteers communicate constantly to ensure successful releases.



**Duck Salad is a stand-by recipe for many water birds**



# Volunteers built this organization

COLEEN DOUCETTE

What makes Wildlife Rescue a great organization is the people. The amazingly dedicated and skilled volunteers are the backbone of this charity. Volunteers built this organization and they are a major part of animal care everyday.

Volunteers rally for the big wildlife emergencies, respond to the huge volume of daily calls coming into the Helpline, govern the Board of Directors, build and maintain animal enclosures, and are there

to stuff envelopes for fundraising mailings. This is, and will always be, an organization that thrives due to the commitment of generous and talented volunteers.

**283**  
VOLUNTEERS  
*sharing time,  
expertise,  
and passion*

**28,370**  
HOURS OF  
VOLUNTEER TIME  
*to Wildlife Programs,  
Grounds and Maintenance*

**73,610**  
KM TRAVELLED  
*TO RESCUE, TRANSPORT, AND  
RELEASE WILDLIFE*



Volunteers Sue Thomas and Linda Saunders repair one of the song bird aviaries

# Donors *to the* rescue

In winter 2016, Wildlife Rescue's 30-year old hospital succumbed to heavy snow and rainfall. The resultant wood rot, water damage, and rodents moving in to escape the cold forced staff to close the building.

Almost overnight, staff were scrambling to relocate the primary medical exam room, indoor rehabilitation unit, and other key animal care operations to ensure that the wildlife brought to us for care were not negatively impacted.

As the only rehabilitation hospital in Metro Vancouver to rehabilitate avians, we had no choice but to convert some of the mammal enclosures into bird spaces and redirect small mammals to another wildlife rehabilitation organization during this period.

Assessing the scale of what was needed, Wildlife Rescue put out an appeal to the public to help meet the challenge. The response was nothing short of inspiring. In just a few weeks, more than \$50,000 was raised so that Wildlife Rescue could continue to provide essential services to wildlife in need.

More than \$9,400 of your donor support allowed us to convert an outdoor raccoon enclosure to the primary medical exam unit. Drywall, electrical, plumbing, windows, doors, lighting, cabinets and roof were completed in short order. The space is about



**Outdoor raccoon hut converted to primary medical exam room**



**Baby bird shed being relocated**

one quarter of the previous size and, while not intended to be permanent, gets the job done.

An outdoor aviary was also repurposed as an indoor rehabilitation unit. Close to \$10,000 of the funds raised went to drywall, electrical, plumbing, windows, doors, lighting, cabinets, animal care enclosures, and a sturdy roof. Another \$3,500 purchased a secure shed for storage of food bins and equipment, as well as foundation materials and labour to relocate the baby bird and storage sheds.



**Outdoor Aviary 1 converted to indoor rehabilitation unit**

The remaining donations were allocated to preparations for the new hospital: assessment of the old hospital building, city-mandated land survey and easement assessments, asbestos and lead testing, and the development of a new building plan.

*This was all made possible thanks to donors and the community.*

Most importantly, animal care was not compromised and no animals went untreated.



# Planning *for the* future

Wildlife Rescue's hospital and rehabilitation facilities were originally built to care for up to 1,200 animals a year. By 2015, admissions consistently exceeded 4,000 animals a year prompting the board of directors and leadership to initiate a strategic review to determine facility needs for the next 30 years.

While the hospital closure was unexpected and forced Wildlife Rescue to come up with a short-term facility plan for the animals, the "big-picture" facility planning process has remained the focus.

Initially, it was anticipated - and communicated to our supporters - that hospital construction would begin in the near future. This short timeline did not adequately take into account the many outside processes to navigate, such as regional parks planning, municipal lease negotiations, construction permit applications, and building plan approval. Consequently, the organization is proceeding with a phased facilities plan which includes:

## Phase 1 - In Progress

- Renovations to convert existing animal care units, replacing lost hospital space for uninterrupted wildlife care

## Phase 2

- Demolition of existing hospital building
- Site preparation
- Acquisition and set up on-site of purpose-specific mobile units for much needed facilities such as admissions, surgical treatment and learning centre

## Phase 3

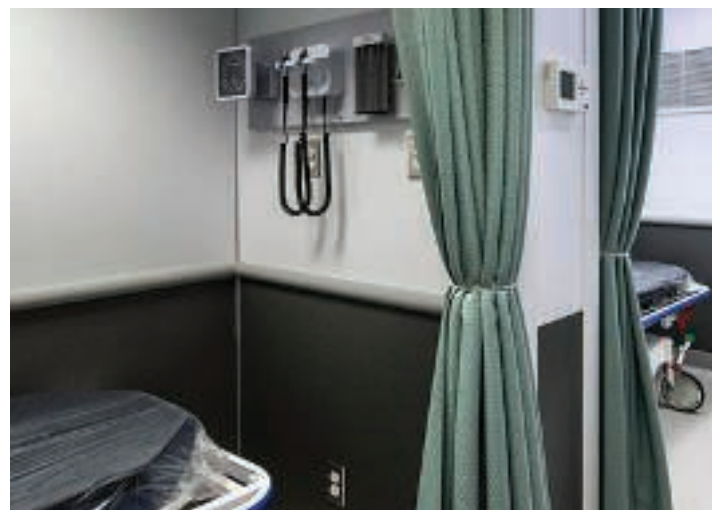
- This is a long-term planning phase that encompasses expanding the hospital and learning complex



**These mobile medical units are customized shipping containers that can be delivered on-site**



**Each medical unit is designed for specific purpose**



**Once inside, the mobile units function like any standard medical facility**



# Legacy and Major Gifts

*Thank you for supporting B.C.'s wildlife*

*Wildlife Rescue is able to save so many wild animals thanks to your compassion and support.*

*Donations from the public comprise 86% of the Association's revenues.*

## Community Donors

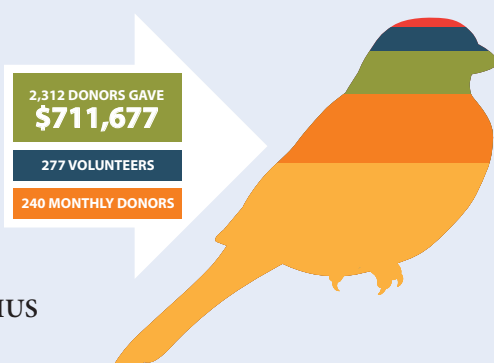
*Donations of more than \$1,000*

Andrew BAHRY	Marlene MACKENZIE
Diana BELHOUSE	Frances MCGRATH
Maurice BOUCHER	Michele MCLAUGHLIN
David & Ann BURN	Margaret MILLIGAN
Alan BURNS	Robert MONTERIO
Julie CHAN	Gordon MURDOCH
Carlyne CLARK	Patricia OSBORNE
E. Alan CLUTCHEY	Shannon PARKER
Isabel CORDUA-VON SPECHT	Owen PATTERSON
Eve COST & James RIMELL	Paul & Rosemary PRETORIUS
Dana DEVINE	Nicholas READ
Elizabeth GRANT	Steven REIMER
Ann HARDING	Carole RICE
Carol HEALY	Enide ROURKE
Agnes HORNAAS	Adele RUNIKIS
Ruth JOYCE	Olga SAVCHUK
Ivo KATNICH	Rudiger SEYEN
Gayle KOSH & Howard	Cheryl SIEBERT
REDEKOPP	Roger STALSBERG
Dorrit & Lars LARSEN	Robert & Jane STRANG
Rena LAWLAN	Beverley TAMBOLINE
Barbara LEMON	Susan TAYLOR
Joanne LOMAS	Gregory VENTURI
Brent LOUTIT	Ralph VOLKENS
Joyce LUPTAK	Phyllis WATSON
Mary MACINTOSH	

## Estate Gifts

*Estate of Fay Winnifred CORNISH*  
*Estate of Elizabeth Mary BECK*  
*Estate of Lawrence Randall PORT*  
*Estate of Margaret Jean BANNERMAN*  
*Estate of Helen Ruth PETERSON*  
*Estate of Jean Elizabeth GREENAWAY*

*In 2018, your  
donations supported:*



**3%**  
Community  
Outreach & Promotion

**6%**  
Animal Care -  
Facilities

**14%**  
Animal Care -  
Nutrition & Medical

**28%**  
Program  
Operations & Support

**49%**  
Hospital &  
Outpatient Care Staff

## Agency, Corporation & Foundations

- 4208 Investment LTD
- Burnaby Lougheed Lions Club
- Empowered Startups LTD
- GL Williams & Associates LTD
- It's Time! Fitness Results INC
- Otter Farm & Home Co-Op
- PDW, INC
- Provincial Employees Community Services Fund
- Reunion Mithc 2 Productions
- Sustainable Produce Urban Delivery INC (SPUD)
- Totem Distillers INC.
- United Way of The Lower Mainland
- Vancouver Animal Emergency & Referral Centre
- Vancouver Foundation
- Victoria Foundation

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## Financial statements of WRA Wildlife Rescue Association of British Columbia

December 31, 2018







Deloitte LLP  
2600 - 1055 Dunsmuir Street  
4 Bentall Centre  
P.O. Box 49279  
Vancouver BC V7X 1P4  
Canada

Tel: 604-669-4466  
Fax: 604-685-0395  
www.deloitte.ca

## Independent Practitioner's Review Engagement Report

To the Members of  
WRA Wildlife Rescue Association of British Columbia

We have reviewed the accompanying financial statements of WRA Wildlife Rescue Association of British Columbia that comprise the statement of financial position as at December 31, 2018 and the statements of operations and changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of WRA Wildlife Rescue Association of British Columbia as at December 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Deloitte LLP*

Chartered Professional Accountants  
May 23, 2019  
Vancouver, British Columbia

# WRA Wildlife Rescue Association of British Columbia

## Statement of financial position


As at December 31, 2018

(Unaudited)

						2018	2017
	Operating Fund	Capital Fund	Building Fund	Emergency Fund	WRA Improvement Fund	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Assets</b>							
Current assets							
Cash	48,541	—	608,487	21,347	4,016	681,391	827,792
Accounts receivable	27,740	—	—	—	—	27,740	39,100
Investments	—	—	—	170,359	115,289	285,648	294,266
	76,281	—	608,487	191,706	119,305	995,779	1,161,146
Property and equipment	—	24,219	38,347	—	—	63,166	56,106
	76,281	24,219	647,434	191,706	119,305	1,058,945	1,217,552
<b>Liabilities</b>							
Current liabilities							
Accounts payable and accrued liabilities	28,087	—	—	—	—	28,087	11,361
Payroll liabilities	12,897	—	—	—	—	12,897	27,090
Deferred revenue	7,759	—	—	—	—	7,759	6,314
	48,733	—	—	—	—	48,733	45,365
Deferred capital contributions	—	—	339,860	—	—	339,860	311,297
	48,733	—	339,860	—	—	388,593	356,647
License agreement	—	—	—	—	—	—	—
Commitments	—	—	—	—	—	—	—
<b>Fund balances</b>							
Invested in property and equipment	—	24,219	—	—	—	24,219	25,047
Internally restricted	—	—	307,574	191,706	119,305	618,585	913,019
Unrestricted	27,548	—	—	—	—	27,548	(77,061)
	27,548	24,219	307,574	191,706	119,305	670,352	860,005
	76,281	24,219	647,434	191,706	119,305	1,058,945	1,217,552

The accompanying notes are an integral part of the financial statements.

Approved by the Board

 Director  
 Director

**WRA Wildlife Rescue Association of British Columbia**  
**Statement of operations and changes in fund balances**  
Year-ended December 31, 2018  
(Unaudited)

		2018					2017
	Notes	Operating fund	Capital fund	Building fund	Emergency fund	WRA Improvement fund	Total
		\$	\$		\$	\$	\$
<b>Revenue</b>							
Donations	8	484,582	—	—	—	—	484,582
Foundations and grants	12	100,593	—	—	—	—	100,593
Gaming grant		100,000	—	—	—	—	100,000
Requests		89,410	—	—	—	—	89,410
Corporate		37,092	—	—	—	—	37,092
Endowment income		11,204	—	—	—	—	11,204
Sales, fundraising and other revenue		4,831	—	—	—	—	4,831
Memberships		1,925	—	—	—	—	1,925
Interest and dividend income		194	—	5,887	6,004	4,715	16,800
Realized gains on sale of investments		—	—	—	—	235	235
		<b>829,831</b>	<b>—</b>	<b>5,887</b>	<b>6,004</b>	<b>4,950</b>	<b>846,672</b>
<b>Expenses</b>							
Wages, contracts and benefits	11	695,980	—	—	—	—	695,980
Food and medical wildlife care	8	98,464	—	—	—	—	98,464
Community outreach and promotion		78,449	—	—	—	—	78,449
Office		68,360	—	—	—	—	68,360
Facilities		43,228	—	—	—	—	43,228
Telephone and utilities		17,397	—	—	—	—	17,397
Bank and interest charges		7,158	—	—	—	—	7,158
Insurance, licenses and dues		7,927	—	—	—	—	7,927
Automobile and travel		1,948	—	—	—	—	1,948
Loss on disposal of equipment		2,139	—	—	—	—	2,139
Realized losses on sale of investments		20	—	—	137	—	157
Amortization		—	5,541	—	—	—	5,541
Unrealized losses on investments		—	—	—	3,001	7,476	10,477
Investment, council charges		—	—	—	—	—	—
		<b>1,021,070</b>	<b>5,541</b>	<b>—</b>	<b>3,138</b>	<b>7,476</b>	<b>1,037,225</b>
(Deficiency) excess of revenue over expenses		(191,239)	(5,541)	5,887	2,866	(2,526)	(190,553)
Fund balances, beginning of year		(77,961)	25,047	501,671	288,840	123,308	860,905
Interfund transfers		296,748	4,713	(199,984)	(100,000)	(1,477)	—
<b>Fund balances, end of year</b>		<b>27,548</b>	<b>24,219</b>	<b>307,574</b>	<b>191,706</b>	<b>119,305</b>	<b>860,905</b>

The accompanying notes are an integral part of the financial statements.



## WRA Wildlife Rescue Association of British Columbia

### Statement of cash flows

Year ended December 31, 2018

(Unaudited)

	2018	2017
	\$	\$
<b>Operating activities</b>		
(Deficiency) excess of revenue over expenses	(190,553)	70,570
Adjustments for non-cash items		
Amortization	5,541	5,923
Loss on disposal of equipment	2,139	
Unrealized losses on investments	10,477	53,362
Realized gain on sale of investments	(78)	(57,498)
Donation of securities	(3,870)	(9,734)
	(176,344)	62,623
Changes in non-cash working capital balances		
Decrease (Increase) in accounts receivable	11,448	(32,281)
Decrease in prepaid expenses	—	751
Increase (decrease) in accounts payable and accrued liabilities	16,726	(14,136)
Decrease in payroll liabilities	(14,803)	(2,402)
Increase in deferred revenue	1,445	6,314
	(161,528)	20,869
<b>Financing activities</b>		
Increase in deferred capital contributions	28,578	6,282
	28,578	6,282
<b>Investing activities</b>		
Purchase of property and equipment	(14,540)	(35,517)
Investments, net	2,089	406,374
	(12,451)	370,857
Net change in cash	(145,401)	397,908
Cash, beginning of year	827,792	429,884
<b>Cash, end of year</b>	<b>682,391</b>	<b>827,792</b>

The accompanying notes are an integral part of the financial statements.

## WRA Wildlife Rescue Association of British Columbia

### Notes to the financial statements

December 31, 2018

(Unaudited)

#### 1. Nature of operations

WRA Wildlife Rescue Association of British Columbia (the "Association") is a non-profit organization incorporated without share capital under the Societies 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) Financial instruments

Financial instruments consist of cash, investments, accounts receivable, and accounts payable and accrued liabilities and payroll liabilities. Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, investments are reported at fair value, with any unrealized gains and losses reported in the statement of operations. All other financial instruments are reported at amortized cost, and financial assets are tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

##### (b) Property and equipment

Property and 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
Software	100%

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

Building construction in process is not amortized until the asset is brought into use.

The Association reviews property and equipment for impairment whenever events or changes in circumstances indicate that the asset no longer has any long-term service potential to the Association, or no longer contributes to the Association's ability to provide services. The amount of the impairment, if any, is determined as the excess of the carrying value of the asset over its estimated residual value. No impairment losses have been identified by the Association for the year ended December 31, 2018.

##### (c) Fund accounting

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

##### *Operating fund*

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

## WRA Wildlife Rescue Association of British Columbia

### Notes to the financial statements

December 31, 2018

(Unaudited)

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## 2. Significant accounting policies (continued)

### (c) Fund accounting (continued)

#### *Capital fund*

Represents the balance of property and equipment, other than the building, of the Association.

#### *Building fund*

Represents the balance of the building under construction by the Association. On November 23, 2017 and December 29, 2017, the Board of Directors internally restricted \$200,000 and \$300,000, respectively, for the Building fund, together with interest thereon. During the year, the Board of Directors unrestricted the \$200,000 that was restricted on December 29, 2017.

#### *Emergency fund*

Represents internally restricted funds allocated from the Operating Fund that have been approved by the Board of Directors. Monies held in the Emergency Fund may be used to fund activities of the Association that contribute to the mission of the organization, as approved by the Board of Directors.

#### *WRA Improvement fund*

Represents the balance of internally restricted net assets allocated from the Operating Fund which have been approved by the Board of Directors. The WRA Improvement Fund is comprised of contributions from bequests left by Lucy Grace Davies and Flora Alexandra Gray plus certain accumulated investment income. Investment income earned on the WRA Improvement Fund is internally restricted and is to be used for education and innovative projects of the Association.

### (d) Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which related expenses are incurred. Unrestricted contributions are recognized as revenue 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. Externally restricted capital contributions are recognized as deferred capital contributions and are deferred and amortized to revenue over the life of the asset.

Investment income comprises the Association's share of interest and dividends on the underlying securities.

### (e) Donated services and goods

No recognition is given within the financial statements for the value of donated services, except as indicated in Note 7. Donated services and 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 value.



## WRA Wildlife Rescue Association of British Columbia

### Notes to the financial statements

December 31, 2018

(Unaudited)

## 2. Significant accounting policies (continued)

### (f) Foreign currency translation

Monetary assets and liabilities are translated at the exchange rate in effect at the statement of financial position date. Other assets and liabilities are translated at the exchange rate in effect at the transaction date. Revenues and expenses are translated at the average rate for the year. Exchange gains and losses are included in the statement of operations.

### (g) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that 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. Such estimates are periodically reviewed and any adjustments necessary are recorded in the period which they become known. Actual results could differ from those estimates.

## 3. Investments

Investments are held at Canadian brokerage accounts and comprise fixed income and equity securities traded on major Canadian and U.S. security exchanges.

## 4. Property and equipment

	2018			2017
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Building construction in process	38,947	—	38,947	31,259
Computer equipment and software	5,135	1,559	3,576	1,082
Equipment	75,234	54,591	20,643	23,965
	<b>119,316</b>	<b>56,150</b>	<b>63,166</b>	<b>56,306</b>

## 5. Deferred revenue

	2018	2017
	\$	\$
Balance, beginning of year	6,314	—
Contributions during the year	2,722	6,314
Amortization to revenue	(1,277)	—
Balance, end of year	<b>7,759</b>	<b>6,314</b>

## WRA Wildlife Rescue Association of British Columbia

### Notes to the financial statements

December 31, 2019

(Unaudited)

#### 6. Deferred capital contributions

	2018	2017
	\$	\$
Balance, beginning of year	311,282	305,000
Contributions during the year	28,578	6,282
Balance, end of year	339,860	311,282

#### 7. License agreement

The Association occupies property located in Burnaby, B.C. by way of a License Renewal and Modification Agreement ("Agreement") from the Greater Vancouver Regional District ("GVRD"). The Agreement was renewed on July 5, 2016 with retrospective validity for a period of five years commencing on July 17, 2016 and terminating on July 16, 2021. Total consideration for the Agreement was ten dollars. All terms and conditions of the initial Agreement apply to the renewed Agreement. 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.

#### 8. Commitments

The Association has long-term operating leases for equipment. The minimum future lease payments are as follows:

	\$
2019	1,034

#### 9. Donated goods

Donated food, medical supplies and animal transportation costs were received by the Association during the year with a fair value of \$50,223 (\$50,025 in 2017). Donated goods have been included in donations revenues and food and medical wildlife care expenses, respectively.

#### 10. Financial risks

##### Interest rate risk

The Association is subject to interest rate risk related to its fixed income investments as their fair value may fluctuate because of changes in market interest rates. The Association does not use derivative instruments to reduce its exposure to interest rate risk.

##### Liquidity risk

The Association's objective is to have sufficient liquidity to meet its liabilities when due. The Association monitors its cash balances and cash flows generated from operations to meet its requirements.

## WRA Wildlife Rescue Association of British Columbia

### Notes to the financial statements

December 31, 2018

(Inaudited)

#### 10. Financial risks (continued)

##### *Credit risk*

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The Association is exposed to credit risk on its cash, accounts receivable and fixed income investments. In order to reduce its credit risk, the Association's cash and fixed income investments are held with reputable banks. Exposure to credit risk in accounts receivable is also reduced as the monies outstanding are due from a multiple debtors.

#### 11. Remuneration to directors, employees and contractors

The directors of the Association provide their services on a volunteer basis and receive no remuneration.

No employees and contractors received remuneration equal to or in excess of \$75,000 during the year ended December 31, 2018 (none in 2017).

#### 12. Vancouver Foundation

Pursuant to an agreement with the Vancouver Foundation Endowment Fund ("VWF") on December 16, 1997, the Association has made contributions aggregating \$171,158 (\$171,058 in 2017) in December 31, 2018. The fund is invested in the VWF's pooled consolidated Investment Fund. As at December 31, 2018, 11,439.22 units in the fund with a fair value of \$231,701 (\$243,403 in 2017) were held. Income from the fund is distributed to the Association quarterly to meet the Association's operating expenses, and totaled \$11,204 for the year ended December 31, 2018 (\$8,504 in 2017). The contributions to the funds are held in perpetuity by VWF and the Association is restricted in its right to withdraw any amounts. Accordingly, the funds are not reflected in the financial statements.



# Let Your Legacy Be Wild

Your planned gift ensures life-saving medical care, recovery, and a return to the wild for your local wildlife.



Wildlife Rescue Association of BC is the busiest wildlife centre in Canada and has treated more than 110,000 wildlife patients since 1979.

*Wildlife Rescue*  
ASSOCIATION



Learn how you can leave a gift.  
Call Shantal Cashman at 604.526.2747 ext. 506  
[shantal@wildliferescue.ca](mailto:shantal@wildliferescue.ca) • [www.wildliferescue.ca](http://www.wildliferescue.ca)