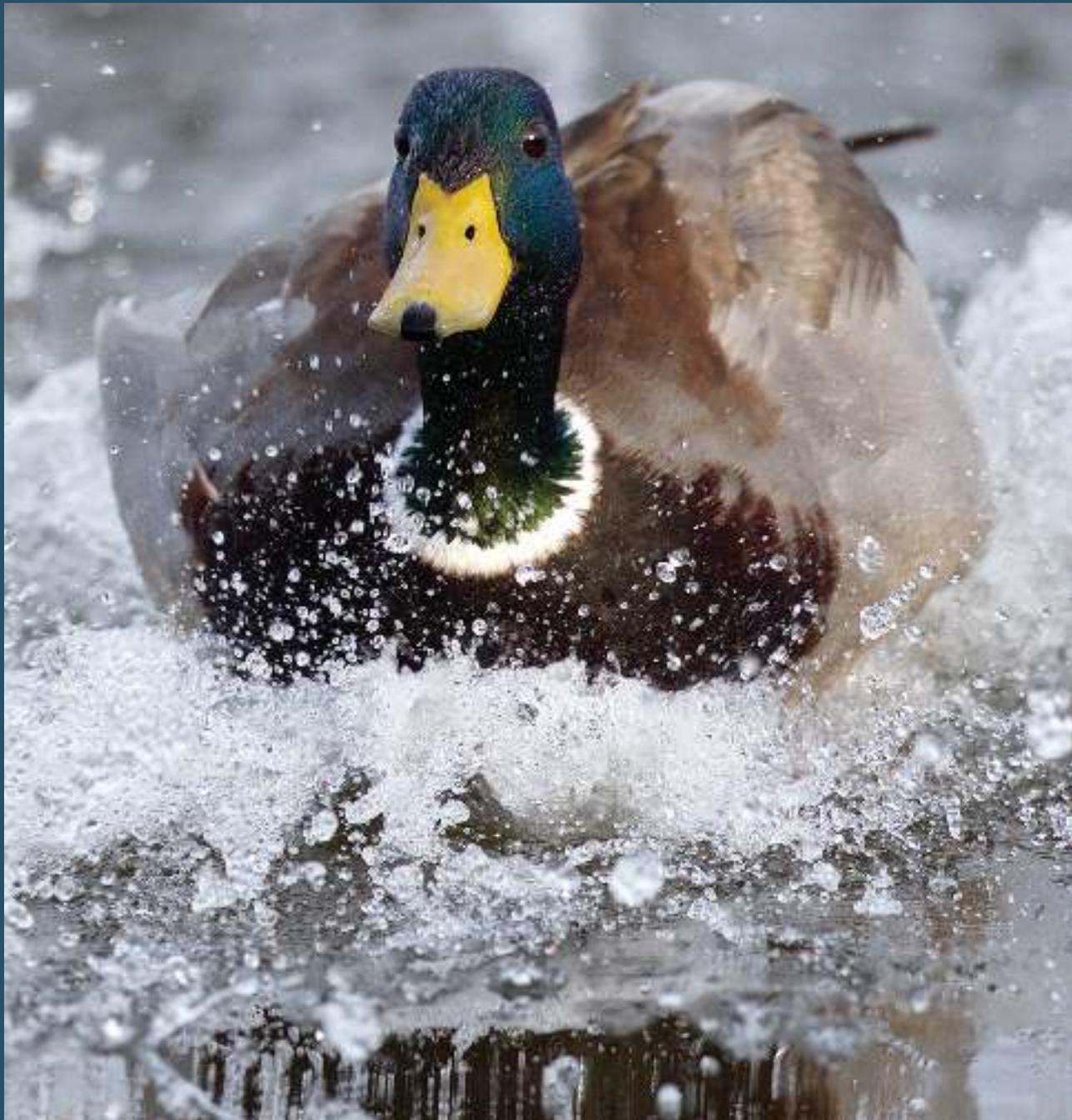


Wildlife Rescue
ASSOCIATION

Annual Report 2018



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Northern Saw-whet Owl

Wildlife Rescue Association of BC

5216 Glencarin Drive
Burnaby, BC V5B 3C1 Canada

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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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& Digital Imaging Ltd.



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.

“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.

Staff Members 2018

Business Operations

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

Wildlife Program

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



**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

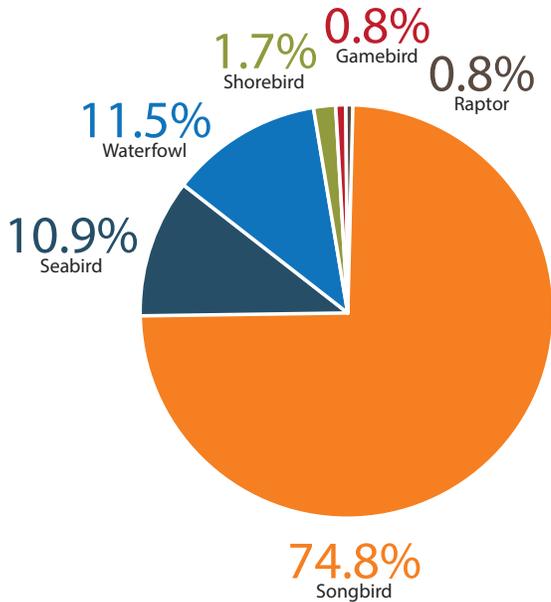
39

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



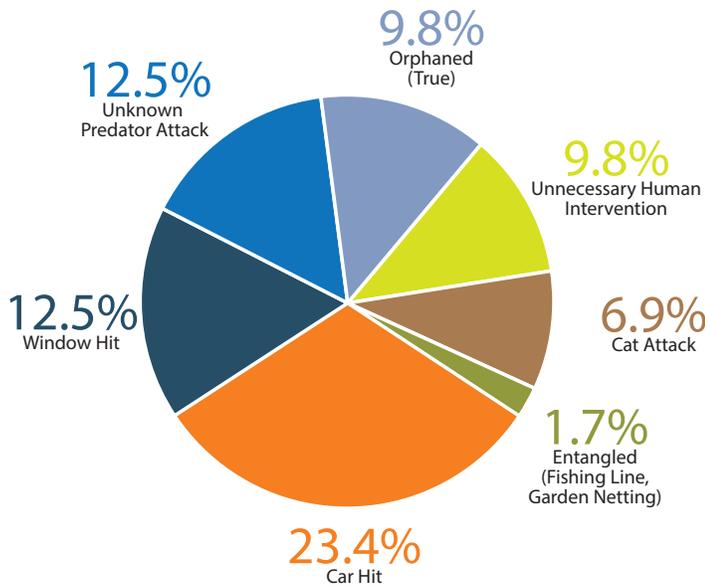
The staff at Wildlife Rescue truly pour their whole hearts into **improving** the **care** animals receive.

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



Outdoor Aviary 1 converted to indoor rehabilitation unit

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.

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

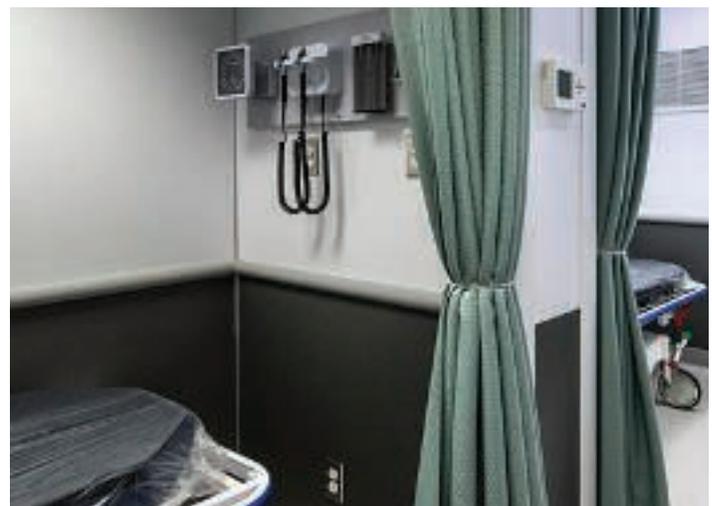
- This is a long-term planning phase that encompasses expanding the hospital and learning complex



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 REDEKOPP | Cheryl SIEBERT |
| Dorrit & Lars LARSEN | Roger STALSBERG |
| Rena LAWLAN | Robert & Jane STRANG |
| Barbara LEMON | Beverly TAMBOLINE |
| Joanne LOMAS | Susan TAYLOR |
| Brent LOUITT | Gregory VENTURI |
| Joyce LUPTAK | Ralph VOLKENS |
| Mary MACINTOSH | Phyllis WATSON |

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

Financial statements of
WRA Wildlife Rescue
Association of British Columbia

December 31, 2018

| | |
|---|-----------|
| Services: Inpatient/Outpatient (Inpatient) | 1,234,567 |
| Services: Inpatient/Outpatient (Outpatient) | 1,234,567 |
| Services: Inpatient/Outpatient (Inpatient/Outpatient) | 1,234,567 |
| Services: Inpatient/Outpatient (Inpatient/Outpatient) | 1,234,567 |
| Services: Inpatient/Outpatient (Inpatient/Outpatient) | 1,234,567 |



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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 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Assets | | | | | | | |
| 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 |
| | <u>76,281</u> | <u>—</u> | <u>608,487</u> | <u>191,706</u> | <u>119,305</u> | <u>995,779</u> | <u>1,161,146</u> |
| Property and equipment | — | 24,219 | 38,347 | — | — | 63,166 | 56,106 |
| | <u>76,281</u> | <u>24,219</u> | <u>647,434</u> | <u>191,706</u> | <u>119,305</u> | <u>1,058,945</u> | <u>1,217,552</u> |
| Liabilities | | | | | | | |
| Current liabilities | | | | | | | |
| Accounts payable and accrued liabilities | 28,087 | — | — | — | — | 28,087 | 11,351 |
| Payroll liabilities | 12,897 | — | — | — | — | 12,897 | 27,090 |
| Deferred revenue | 7,759 | — | — | — | — | 7,759 | 6,314 |
| | <u>48,733</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>48,733</u> | <u>45,355</u> |
| Deferred capital contributions | — | — | 339,860 | — | — | 339,860 | 311,287 |
| | <u>48,733</u> | <u>—</u> | <u>339,860</u> | <u>—</u> | <u>—</u> | <u>388,593</u> | <u>356,642</u> |
| License agreement commitments | — | — | — | — | — | — | — |
| | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> |
| Fund balances | | | | | | | |
| Invested in property and equipment | — | 24,219 | — | — | — | 24,219 | 25,047 |
| Internally restricted | — | — | 307,574 | 191,706 | 119,305 | 618,585 | 513,019 |
| Unrestricted | 27,548 | — | — | — | — | 27,548 | (77,961) |
| | <u>27,548</u> | <u>24,219</u> | <u>307,574</u> | <u>191,706</u> | <u>119,305</u> | <u>670,352</u> | <u>545,095</u> |
| | <u>76,281</u> | <u>24,219</u> | <u>647,434</u> | <u>191,706</u> | <u>119,305</u> | <u>1,058,945</u> | <u>1,217,552</u> |

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 | Total |
| | | \$ | \$ | | \$ | \$ | \$ | \$ |
| Revenue | | | | | | | | |
| Donations | 9 | 484,582 | — | — | — | — | 484,582 | 771,269 |
| Foundations and grants | 12 | 100,593 | — | — | — | — | 100,593 | 85,714 |
| Gaming grant | | 100,000 | — | — | — | — | 100,000 | — |
| Bequests | | 89,410 | — | — | — | — | 89,410 | 151,951 |
| Corporate | | 37,092 | — | — | — | — | 37,092 | 61,863 |
| Endowment income | | 11,204 | — | — | — | — | 11,204 | 8,504 |
| Sales, fundraising and other revenue | | 4,831 | — | — | — | — | 4,831 | 1,924 |
| Memberships | | 1,925 | — | — | — | — | 1,925 | 8,950 |
| Interest and dividend income | | 194 | — | 5,887 | 6,004 | 4,715 | 16,800 | 15,109 |
| Realized gains on sale of investments | | — | — | — | — | 235 | 235 | 57,498 |
| | | 829,831 | — | 5,887 | 6,004 | 4,950 | 846,672 | 1,162,782 |
| Expenses | | | | | | | | |
| Wages, contracts and benefits | 11 | 695,980 | — | — | — | — | 695,980 | 738,532 |
| Food and medical wildlife care | 11 | 98,464 | — | — | — | — | 98,464 | 102,273 |
| Community outreach and promotion | | 78,449 | — | — | — | — | 78,449 | 44,416 |
| Office | | 68,360 | — | — | — | — | 68,360 | 67,016 |
| Facilities | | 43,228 | — | — | — | — | 43,228 | 41,261 |
| Telephone and utilities | | 17,397 | — | — | — | — | 17,397 | 18,826 |
| Bank and interest charges | | 7,158 | — | — | — | — | 7,158 | 7,963 |
| Insurance, licenses and dues | | 7,927 | — | — | — | — | 7,927 | 7,067 |
| Automobile and travel | | 1,948 | — | — | — | — | 1,948 | 3,714 |
| Loss on disposal of equipment | | 2,139 | — | — | — | — | 2,139 | — |
| Realized losses on sale of investments | | 20 | — | — | 137 | — | 157 | — |
| Amortization | | — | 5,541 | — | — | — | 5,541 | 5,923 |
| Unrealized losses on investments | | — | — | — | 3,001 | 7,476 | 10,477 | 53,362 |
| Investment, council charges | | — | — | — | — | — | — | 1,859 |
| | | 1,021,070 | 5,541 | — | 3,138 | 7,476 | 1,037,225 | 1,092,212 |
| (Deficiency) excess of revenue over expenses | | (191,239) | (5,541) | 5,887 | 2,866 | (2,526) | (190,553) | 70,570 |
| Fund balances, beginning of year | | (77,961) | 25,047 | 501,671 | 288,840 | 123,308 | 860,905 | 790,335 |
| Interfund transfers | | 296,748 | 4,713 | (199,984) | (100,000) | (1,477) | — | — |
| Fund balances, end of year | | 27,548 | 24,219 | 307,574 | 191,706 | 119,305 | 670,352 | 860,905 |

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 |
|---|------------------|----------|
| | \$ | \$ |
| Operating activities | | |
| (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 |
| Financing activities | | |
| Increase in deferred capital contributions | 28,578 | 6,282 |
| | 28,578 | 6,282 |
| Investing activities | | |
| 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 |
| Cash, end of year | 682,391 | 827,792 |

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)

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 |
| | 119,316 | 56,150 | 63,166 | 56,306 |

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 | 7,759 | 6,314 |

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 | <u>1,034</u> |

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 in 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 ("VF") on December 16, 1997, the Association has made contributions aggregating \$171,158 (\$171,058 in 2017) on December 31, 2018. The funds are invested in the VF's pooled consolidated Trust Funds. As at December 31, 2018, 11,439.27 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 VF 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.
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