

Wildlife Rescue

ASSOCIATION



Annual Report 2012



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WRA Wildlife Rescue Association of BC

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Registered Charity #131373490RR0001

Photos Paul Steeves, Linda Bakker, Yolanda Brooks, Liz Edmunson & Hilary Maguire

Front cover Paul Steeves

Working for Wildlife



WRA Wildlife Rescue Association of BC provides leadership in rehabilitating wildlife and in promoting the welfare of wild animals in the urban environment.

Our vision is to continually improve the welfare of urban wildlife.

Board of Directors 2012

PRESIDENT Craig Fisher

VICE PRESIDENT Denise Withers

TREASURER Allan Dorff

SECRETARY Diane Simmons

DIRECTORS AT LARGE Dave Magnuson-Ford & Deborah Markle

ANIMAL CARE COMMITTEE CHAIR Coleen Doucette

ADVISORS Kieran Bridge, Judith Siegert & Albert Steer

Regular Staff Members 2012

EXECUTIVE DIRECTOR Glenn Boyle

ADMINISTRATOR Sheila Gardiner (maternity leave), Heather Gill

DEVELOPMENT COORDINATOR Anita Cymet

TEAM LEADER, WILDLIFE REHABILITATION Linda Bakker

WILDLIFE REHABILITATORS Karen Becker, Laura Evans, Marina Langland, Ana Mendes, Wallis Moore Reid, Chelsea Roberts & Janelle Stephenson

VOLUNTEER COORDINATOR Stefanie Broad

CARE CENTRE LIAISON Crystal Simmons

EDUCATION COORDINATOR Krystal Brennan

EDUCATION ASSISTANT Johanna Thompson

COMMUNICATIONS COORDINATOR Yolanda Brooks



Executive Message

“The measure of intelligence is the ability to change” – Albert Einstein

During our 34th year, the Wildlife Rescue Association of BC (WRA) had to work hard and smart to keep up with the ever increasing demands on the Care Centre and its team. A huge annual increase in admissions last year forced members of our wildlife rehabilitation team to use all of their adaptive skills to manage a crowded Care Centre that received more than 4,000 wild animals. Although there were some specific reasons for this sharp rise in numbers, increasing caseloads at other centres in the province last year suggest that this is a more widespread trend and we should expect our admissions to continue to increase in the future.

This high demand for our services led to an unprecedented draw on our human and physical resources. We are thankful for our volunteers and community supporters who responded to our calls for extra help and have continued to be supportive of our needs. We are also appreciative of the crucial financial support the WRA has received through donations and bequests. Without this



Glenn Boyle Executive Director

support our organization would not have access to the rainy-day resources available in our Endowment and Legacy Funds which enabled us to support the increased activities in our Care Centre in 2012.

Challenges have always spurred the WRA to do more with what we have and to seek new resources. Our Board has been following a sound strategic plan based on past experience. But the challenge in upcoming years will be finding ways to sustain our high standards of care while managing the rapidly increasing demand for services. We are prepared for these changes as we seek new ways to responsibly grow our resource base while remaining fiscally balanced.

The WRA's commitment to rehabilitating and protecting the welfare of our wild animals in British Columbia has never been stronger. Our volunteers, donors and community supporters are our strongest assets. We look forward to working alongside you as we prepare to meet our challenges in future years.



Craig Fisher President, Board of Directors





Leaders in Wildlife Care

It was an unprecedented year in the Care Centre with a record number of animals stretching our resources to the limit. In total, 4,069 animals were admitted into care in 2012, the highest number in WRA history.

Despite a 23% increase in the number of patients treated since 2011, exceptional team work by rehabilitation staff and volunteers ensured that each animal admitted continued to receive high levels of care and attention.

A cold, wet spring and the closure of a rehabilitation centre in Surrey combined to create the dramatic rise in numbers. An outbreak of salmonella within the local pine siskin population was also a major factor and the Care Centre admitted 211 of the birds into care. The siskins were treated with antibiotics and supportive care, but the disease had progressed too far in many that were rescued.

However, we celebrated many successes and one of the most challenging cases in 2012 was that of a tiny Rufous hummingbird (pictured on front cover). The nestling was found with a sibling on a barge travelling along the Sunshine Coast and the pair were separated from the mother. A hummingbird so young has never been cared for at the WRA before, but by combining our internal resources with external networks, one of the two hummingbirds was successfully raised and released.

Other notable patients during 2012 included a rare Western screech owl (see picture, far right) which lost the sight of an eye after colliding with a car. The young female owl was left with severe damage to her right eye including partial retinal detachment.

With evidence that screech owls with limited vision can still live in the wild, staff believed rehabilitation was a realistic goal. The owl proved to be an extremely

resilient patient and following specialist treatment, its condition rapidly improved. Western screech owls are a red-listed species and prior to release, the owl was banded, allowing conservationists to identify the bird if it comes into contact with humans in the future.

We continue to update our treatment protocols and rehabilitation staff and experienced WRA volunteers attended a workshop on aquatic bird rehabilitation led by an expert in the field. The WRA is the leading regional specialist in aquatic bird rehabilitation and our deepened knowledge will allow us to tailor our care to support a wider range of species.

In 2012, we also strengthened our veterinary support team. Dr Judith Siegert has been the consulting veterinarian for WRA for many years and in 2012 she was joined by Dr Mira Ziolo and Dr Rocky Lis who are each on site for four hours a week. This increased veterinary expertise has expanded our surgical capabilities and led to the survival of more critically injured patients including a Canada goose that was found with its tongue coming through his chin. Despite the severity of the injury, the goose was successfully treated, rehabilitated and released.

In addition, donations of a new exam table and ophthalmoscope, the renovation of the exam room and an upgrade to several waterfowl enclosures, improved the working environment for staff and made life more comfortable for the animals in our care.

Each year we endeavour to improve our release rates and enhance levels of care. With ongoing facility upgrades, staff training and increased veterinary input, we are committed to remaining a leading force in wildlife rehabilitation, not just in BC but within Canada.



Animals admitted: 4,069

Increase over 2011: 23%

Number of species: 174

Birds: 87% of total

Mammals: 13% of total

Hit by car: 18%

Window collision: 14%

Orphaned: 10%

Longest stay: 81 days

Spreading the Word

Improving local knowledge and understanding of local wildlife is an important part of the WRA remit and the WRA's education and outreach team continues to reach more people.

The WRA saw an 26% increase in the number of presentations delivered to school and service groups, seniors centres, community centres, libraries and after-school clubs.

The organization also expanded its day camp program, with new sessions during pro-D days and the winter and spring school breaks added to the schedule. Positive word-of-mouth and a growing number of returning children, ensured that 95% of the available spots were filled.

The WRA attended 45 events around the Lower Mainland allowing staff and volunteers to meet one-on-one with members of the public.

EarthFest, which is now in its fourth year, was attended by around 1,100 people, the biggest event yet. The family nature festival provides the opportunity for local environmental groups to join forces with the WRA and share their goals with the public.

Our media profile continues to grow and in 2012 the WRA staff, volunteers and wildlife patients were featured in numerous newspaper, magazine, TV and radio stories. We have also gained new supporters through social media.

Whether face to face, or through traditional and social media, the WRA is finding more ways to ensure that its wildlife welfare message reaches a growing audience.



A year in numbers

Presentations delivered: 168

Community events attended: 45

EarthFest attendance: 1,100

Facebook followers: 1,400

News coverage: Averaged two news stories a month in newspapers, magazines and on radio and television

New for 2012: Participation in the Hyack Christmas Parade of Lights in New Westminster



Our Support Network

The WRA is fortunate to have such a strong and active volunteer team helping in education and outreach, transportation, maintenance, and animal care. Every individual brings a new dynamic to the team, and each volunteer's presence helped the WRA to maintain excellent standards of care during a record-breaking year.

In the spring of 2012 we introduced an extension of our volunteer mentor program, and trained a select group of volunteers in a new role as Volunteer Representatives. These Volunteer Representatives helped train groups of volunteers in Animal Care allowing us to bring in volunteers more quickly and efficiently during our busiest periods. At the peak of summer, we had 114 Animal Care volunteers on our weekly schedule, compared to 90 in 2011. We would not have been able to handle the increase without the support of these incredibly knowledgeable leaders.

In the Fall of 2012, we introduced a pilot project to test the feasibility of having qualified volunteers support our Wildlife Helpline. A volunteer was recruited to help us determine the training and recruitment needs of this new volunteer position. The pilot project was incredibly successful, and a full-scale

Helpline Volunteer Team will be introduced in the spring of 2013.

Despite the huge workload created by the increased intake, our volunteer retention rates improved in 2012. More than 50% of our volunteers stayed on our team for longer than six months, even though the minimum commitment is only three months for most positions. Furthermore, we trained fewer Animal Care volunteers in 2012 but we had more volunteers on weekly shifts, and they donated more animal care hours.

To survive an exceptionally busy year, we relied heavily on our volunteers to step up as leaders – and they did just that.

A year in numbers

Number of active volunteers 250

Hours completed by Animal Care Volunteers 13,191

Distance travelled by Transport Volunteers 30,000km

Volunteer applications received 525

Animal Care Volunteers trained 112

Partners on a Mission

It has been a productive year for developing new corporate and community networks and for creating new fundraising programs. These new opportunities will introduce new revenue streams for many years to come and build wider community involvement with the WRA.

Some of these new ventures are still in the planning stages and will come to fruition in 2013 but Walk 4 Wildlife was one of our new fundraising endeavours that was up and running in 2012.

In its inaugural year, this pledge-based family event raised close to \$12,000. Not only was Walk 4 Wildlife an important source of income for the organization, it enabled members of the community to come together and share their passion for urban wildlife and the environment.

The WRA also partnered with financial and legal experts to host its first planned giving workshop. The free community event provided independent information on estate planning, will provision and legacies and a series of similar events are being planned for the future.

This past year, we have seen a huge increase of gifts in kind and we have welcomed new corporate sponsors to the fold. The generosity of our

community and corporate partners has enabled us to purchase essential supplies and equipment, host more events, support a more extensive camp program and show our sincere appreciation to our volunteers.

We are extremely grateful for their support and know that they will be a big part of our continued growth and expansion.



G&F Financial Group has been a steadfast supporter of the WRA during the last two years. The credit union has been an EarthFest sponsor, donated funds to buy medical equipment and has launched a customer membership scheme to raise funds for the WRA.



Thrifty Foods is a customer service store that happens to sell groceries. We are committed to building relationships in our community that bring people and families together.

In our first 18 months we have worked hard to reach out to the neighborhood and offer our support.

With our relationship with the WRA we are able to come out to a variety of events, meet our neighbours and get involved in a real way to affect positive change in our community. It's engaging for staff and allows us an outlet to serve the community that goes beyond providing the best possible shopping experience. The opportunity to work with groups such as the WRA allows us to show that business with a heart can be accomplished and allows everyone, from shareholders to community groups, the chance to benefit.

Doug Ford, Store Manager, Thrifty Foods, New Westminster (Sapperton Branch). Thrifty Foods donates food to WRA events.



At PODS we take community service seriously. Throughout our corporate franchise systems, PODS supports many charities and community events that seek to enrich the lives of families and the communities they serve. Our company encourages participation and giving back to the community.

We believe in the community and the environment, and are proud to be contributing to an organization like the WRA that does so much for our wildlife. Our environment is so delicate, and losing our wildlife would have a catastrophic effect on our community, environment and world. For this reason the WRA is an invaluable partner and organization, one which we must help in any way we can and we are happy to do so.

Mellanie Siteman, Operation Manager, PODS Burnaby. Pods provides the WRA with free access to two containers.

Community Thanks

We thank the many supporters whose contributions in 2012 helped to save the lives of wild animals.

Planned Gifts

- Jean Elliott Christison
- Ted Gorski
- Gertrude Kay
- Doris Catherine Kushner
- Ean Beng (Eric) Lee
- Thomas Beck Liddell
- Allan Lyle Mercer
- Margery Secord
- David Nelson Sparks
- Evelyn Walker
- Ella Warrington



Community

- AA-Wayne's Towing Ltd.
- AAA Wildlife Control
- BC Hydro and Power Authority
- Black & McDonald Ltd
- Bruce Baird
- Glenn Boyle
- Burnaby Lougheed Lions
- Burnaby Newsleader
- Burke Mountain Naturalists
- Burnaby Art Gallery
- Burnaby Now
- Burnaby Rhododendron and Gardens Society
- Chevron Canada Limited
- Cintas
- City of Burnaby
- City of Vancouver
- CityTV
- Colortec
- ColourTime Printing & Digital Imaging
- DMS Electronics
- Eden Conservation Trust
- ethicalDeal
- Lora Finan

- G&F Financial Group
- G.L. Williams & Associates
- Yang Gao
- Della Glendenning
- Elizabeth Grant
- Great Canadian Casinos
- Greater Vancouver Food Bank Society
- Human Resources & Skills Development Canada (HRSDC)
- Imperial Oil Foundation
- Ivanhoe Cambridge II Inc
- Jake Investments
- Just Mechanical Ltd
- K-Bro Linen Systems
- Keller Williams Realty
- Daniel Mendoza
- Metro Vancouver
- Ocean Fisheries Ltd.
- PODS
- Provincial Employees Community Services Fund
- Quest Food Exchange
- Rabbit River Farms
- RBC Foundation
- Ridge Wilderness Adventures

- Dawn Rutledge-Brennen
- Linda Saunders
- Marion Shikaze
- David Stafford
- Paul Steeves
- Tiger Fera Investment Inc
- TD Friends of the Environment
- TELUS
- The HYDRECS Fund
- The Molson Donations Fund
- Charles Tsikata
- Thrifty Foods
- Justin Versteeg
- United Way of the Lower Mainland
- VanCity
- Vancouver Animal Emergency Clinic
- Vancouver Foundation
- Victoria Foundation
- Walmart
- West Coast Families
- Western Mortgage Company
- Lynn Westwick
- Windermere Secondary School

Community contributions are at the level of \$500 or more. All Planned Gifts and Wildlife Circle contributions are for \$250 or more.)

Wildlife Circle

| | | | |
|------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| Kyle & Minna Adams | Kim Dreher & Dan Leland | Anne Linburg | Adele Runikis |
| Frances (Nel) Aird | Rodney & Gwen Dunbar | Joanne Lomas & Ron Legros | Jean Sagert |
| Donald Alexander | John Eckersley | Joyce Luptak | Kerry Sandomirsky |
| Dianne Alsop | Sherril Edwards | Carol & Donald Lyster | Linda Saunders |
| Robert Anderson | Marion Enns | Mary MacIntosh | Patricia & Fernando Scudeler |
| Ian Anderson | Jo-Anne Evans | Marlene & Alec Mackenzie | Rudiger & Barbara Seyen |
| Renzo Andreutti | Nancy Faulkner | Dave Magnuson-Ford | Joy Shakespeare |
| Gerald Appelstein | Robert Fawdry | Linda Matuska | Ann Shannon |
| Ryan Arnold | Dr. & Mrs. Tharwat Fera | Frances May | Laurie Sheard |
| Andrew Bahry | Avril Fishburne | Kristin McCahon | Dr. Sarjit Siddoo |
| Robin Barnett | Claudette Fleming | Inge McGarry | Kathleen Simas |
| Elizabeth Beck | Honey Fong | Frances McGrath | Anne Sixt |
| Steven Becker-Pos | Joan Ford | Maureen Messerli | Lorna Skawski |
| Diana Belhouse | Jennifer Forgie | Bonnie Meyer | Agnes Sorrenti |
| Mary Bellerby | Sarah Forouharfard | Merle Mills | Dr. Lianne South |
| Ken & Susan Boucher | Genevieve Gamache | Cynthia Minden | Katia Stano |
| Richard Bradner | Norma Gibson | Juliet Mohlmann | Harold Steenson |
| Elizabeth Brown | G. Robert Goulden | Daniel Moncada | Albert & Lies Steer |
| Rosemaree Bugesta | Monica Hanna | Gary & Nedra Morrison | Marjorie Stovin |
| Kip Bukoske & Robert Coombes | Farrell & Audrey Hannah | Catherine Morton | Robert (Ian) & Mrs. Jane Strang |
| Glenn Bullard | Ann Harding | Terry Mulford | Lola Styba |
| Jacqueline Bunker | Amelia Hardjasa | Theresa Murray | Shahirose Sumar |
| David & Ann Burn | Richard Hawkesworth | Joseph Neratini | Beverley Tamboline |
| Alan Burns | Ross Hodges | Douglas Noble | Susan Taylor |
| Rita Butterfield | Alfred Hodgkinson | Heather Norberg | John & Barbara Taylor |
| Valerie Campbell | Kenneth Hodgkinson | Mavis Nordquist | Jo Anne Tharalson |
| Robert & Joan Carne | Andrew & Pat Holmes | Carol Nunn | Charles Thomas |
| Irina Chisca & David Cripps | Agnes Hornaas | Andree Olivier & Mikal Fisher | John & Gilberte Thompson |
| Michael Church | Stephen Hornstein | Shannon Parker | Susan Tilkov |
| Bruce Clow & Marcia Crease | Anne Houseman | Helen & Orv Patzwald | Nickolas Vidovic |
| E. Alan Clutchey | Donna Hurteau | Darcy Pickard | Antony & Debi Vyhnaak |
| Rosemary Coates | Sean Jamieson | Richard Pickett | David Wagner |
| Carol Codron | Kathryn Jamieson | Layne Powell | Sidney & Michele Wain |
| Nicholas Collier | Dorothy Joplin | Roanne Preston | Winnifred Waterhouse |
| Dan Constantinescu | Ruth Joyce | Sharon Proctor | Anthony Webb |
| Isabel Cordua-von Specht | Arohumam Kan & Ladybird Chia-Lee Kan | Donna & Ronald Pronick | Dr. & Mrs. K. Williams |
| Fay Cornish | King of Floors | Marilyn Randle | Marilyn Willman |
| Eve Cost | Nettie Klimec | Jennifer Renaud | Janet & Clive Wilson |
| Antonio Costosa | David Kmyta | Thomas Reynolds | Cylia Wong |
| David Craig | Liana Koza | Carole Rice | Lavina Wong |
| Sharon Crampton | Elizabeth Kwan | Laura Richardson | Drogheda Woods |
| Cam Currie | José Lam | Sylvia Rickard | Richard Wozny |
| Dana Devine | Jean Lederer | Linda Rosenblatt | Jeffrey Yallop |
| Steven Dickson | Susan Lee | Harley Rothstein & Eleanor Boyle | Elaine Young |
| Bill Douglas | Gregory Lee | Dr. Robert Rothwell | |
| | | Denzil & Cherry Rowlands | |

(We would also like to thank all supporters whose names we did not have permission to print.)

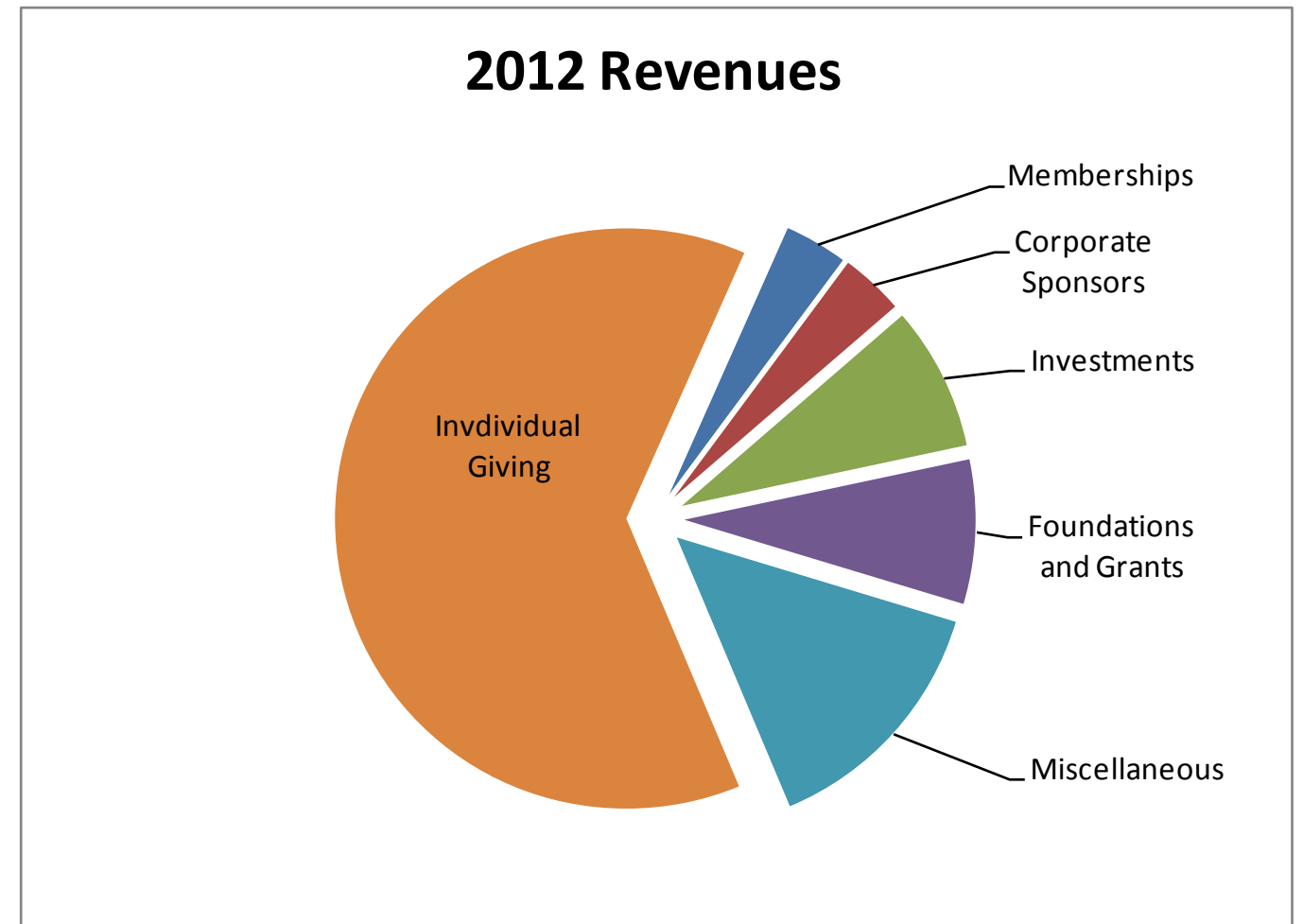
Financial Highlights

In 2012 the Wildlife Rescue Association was once again financially supported by thousands of donations from surrounding communities and businesses. The vast majority of these donations came from individual gifts and bequests. These gifts are especially important because they come from the hearts of individuals who care about our urban wildlife and our environment. These contributions go a long way in supporting WRA's ongoing education programs and care facility activities.

In the long term, WRA knows that although bequests have been one of their main sources of income, strategically we have to further develop various streams of income in order to support the ever increasing numbers of injured wildlife who come through their doors.

In 2011 the Board made a strategic investment in personnel to increase the WRA's education and community support outreach. In 2012 these investments paid off with higher enrollments in education programs and increased community support.

This last year, admissions in the care facility rose by almost a quarter. Traditional revenue streams could not support this rapid escalation in the demand for our services. In order to augment the increased operating costs that resulted, the WRA had to draw on its legacy fund. The Board has begun the process to develop new strategies in the upcoming year which will reach out further to corporate and individual communities in order to successfully sustain the organization's stability and growth.



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**WRA WILDLIFE RESCUE
ASSOCIATION OF BRITISH COLUMBIA**

FINANCIAL STATEMENTS

For the Year Ended December 31, 2012



WRA WILDLIFE RESCUE ASSOCIATION OF BRITISH COLUMBIA

Financial Statements
For the Year Ended December 31, 2012

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WRA Wildlife Rescue Association of British Columbia

Statement of Revenues, Expenses and Changes in Fund Balances (Unaudited)
For the years ended December 31, 2012 and 2011

Statement 2

| | Operating Fund | Capital Fund | Legacy Fund | Endowment Fund | Total Dec-31-2012 | Total Dec-31-2011 |
|---|------------------|------------------|---------------------|-------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Donations (note 10) | \$ 196,805 | \$ - | \$ - | \$ - | \$ 196,805 | \$ 183,454 |
| Bequests | 130,028 | - | - | - | 130,028 | 288,406 |
| Corporate | 16,327 | - | - | - | 16,327 | 25,098 |
| Foundations and grants | 43,333 | - | - | - | 43,333 | 58,643 |
| Memberships | 14,370 | - | - | - | 14,370 | 13,622 |
| Interest and dividend income | 1,527 | - | 49,108 | (808) | 49,827 | 65,950 |
| Investment income from capital gains (losses) (note 1) | - | - | (12,707) | 6,794 | (5,913) | 29,629 |
| Sales, fund raising and other revenue | 30,912 | - | - | - | 30,912 | 23,004 |
| Amortization of deferred contributions related to projects (note 7) | 40,559 | - | - | - | 40,559 | 65,695 |
| Total revenues | 473,861 | - | 36,401 | 5,986 | 516,248 | 753,501 |
| Expenses | | | | | | |
| Amortization of equipment costs | - | 12,000 | - | - | 12,000 | 7,126 |
| Automobile and travel | 7,691 | - | - | - | 7,691 | 4,412 |
| Bank and interest charges | 2,945 | - | 471 | - | 3,416 | 4,697 |
| Investment council charges | - | - | 16,107 | 1,176 | 17,283 | 19,355 |
| Charity program fees | - | - | - | - | - | - |
| Community outreach and promotion | 11,869 | - | - | - | 11,869 | 10,981 |
| Food and medical wildlife care (note 10) | 59,456 | - | - | - | 59,456 | 53,914 |
| Insurance, licenses and dues | 6,623 | - | - | - | 6,623 | 6,165 |
| Office | 48,863 | - | - | - | 48,863 | 31,911 |
| Repairs, maintenance and rentals | 39,644 | - | - | - | 39,644 | 10,275 |
| Telephone and utilities | 19,038 | - | - | - | 19,038 | 15,159 |
| Transfers to other charities | 539 | - | - | - | 539 | - |
| Wages, contracts and benefits | 622,845 | - | - | - | 622,845 | 530,583 |
| Total expenses | 819,513 | 12,000 | 16,578 | 1,176 | 849,267 | 694,578 |
| Excess (deficiency) of revenues over expenses | (345,652) | (12,000) | 19,823 | 4,810 | (333,019) | 58,923 |
| Fund balances, beginning of year (note 1) | 181,507 | 56,309 | 1,562,681 | 104,082 | 1,904,579 | 1,845,656 |
| Interfund transfers | 208,102 | 5,975 | (211,013) | (3,064) | - | - |
| Fund balances, end of year | \$ 43,957 | \$ 50,284 | \$ 1,371,491 | \$ 105,828 | \$ 1,571,560 | \$ 1,904,579 |

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, | 2012 | 2011 |
|---|---------------------|---------------------|
| Cash flows from operating activities | | |
| Excess of revenues over expenses | \$(333,019) | \$ 58,923 |
| Adjustments for non-cash items | | |
| Amortization of equipment costs | 12,000 | 7,126 |
| | (321,019) | 66,049 |
| Changes in non-cash working capital balances | | |
| Decrease (increase) in accounts receivable | 4,706 | (14,107) |
| Increase (decrease) in accounts payable and accrued liabilities | (7,909) | (728) |
| | (324,222) | 51,214 |
| Cash flows from (used in) investing activities | | |
| Decrease in mortgage receivable | 33,355 | 2,101 |
| Purchase of equipment | (5,975) | (57,231) |
| Increase (decrease) in deferred contributions related to projects | 746 | 10,272 |
| | 28,126 | (44,858) |
| Increase (decrease) in cash and investments | (296,096) | 6,356 |
| Cash and investments, beginning of year | 1,833,020 | 1,826,664 |
| Cash and investments, end of year | \$ 1,536,924 | \$ 1,833,020 |
| Cash and investments represented by | | |
| Cash | \$ 59,605 | \$ 166,257 |
| Investments | 1,477,319 | 1,666,763 |
| | \$ 1,536,924 | \$ 1,833,020 |

See accompanying notes to the financial statements

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

For the Year Ended December 31, 2012

1. First time adoption of accounting standards for Not-for-Profit Organizations

During the year the association adopted Canadian accounting standards for not-for-profit organizations. These financial statements are the first prepared in accordance with these standards. Except as disclosed below, the changes have been applied retrospectively, resulting in changes to beginning fund balances and restatement of certain assets and liabilities as described below.

The Association has elected upon transition to the new standards to report certain financial instruments, which were previously reported at their cost, at fair value. These financial instruments, which include short term marketable securities, will continue to be carried at fair value and future changes in fair value reported as part of excess of revenues over expenses.

Adoption of the new standards had the following effect on the statement of fund balances, statement of revenues, expenses and changes in fund balances and the statement of cash flows for the year ended December 31, 2011:

| | Balance as previously reported December 31, 2011 | Adjustment | Balance as adjusted December 31, 2011 |
|---|---|------------|---|
| Statement of Fund Balances: | | | |
| Investments | \$ 1,623,624 | \$ 43,139 | \$ 1,666,763 |
| Statement of Revenues and Expenses: | | | |
| Investment income from capital gains (losses) | (13,510) | 43,139 | 29,629 |
| Changes in Fund Balances: | | | |
| Legacy Fund balance | 1,524,500 | 38,181 | 1,562,681 |
| Endowment Fund balance | 99,124 | 4,958 | 104,082 |
| Statement of Cash Flows: | | | |
| Excess of revenues over expenses | 15,784 | 43,139 | 58,923 |
| Cash and investments, end of year | 1,789,881 | 43,139 | 1,833,020 |

2. 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.

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

For the Year Ended December 31, 2012

3. Significant Accounting Policies

Cash

Cash is comprised of cash held by Canadian banks.

Investments

Investments consist of amounts invested in short-term notes, bonds, debentures and equities.

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

All investments are carried at fair market values.

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.

Legacy Fund (formerly, The Emergency Fund):

Represents the balance of internally restricted and unrestricted net assets allocated from the Operating Fund that have been approved by the Board of Directors. Monies held in the Legacy Fund may be used to fund activities of WRA that contribute to the mission of the organization, as approved by the Board of Directors. The Legacy Fund is obligated to hold a minimum of six months of general operating costs, the specific amount to be determined at the end of each fiscal year.

Endowment Fund:

Represents the balance of internally restricted net assets allocated from the Operating Fund which have been approved by the Board of Directors. The Endowment Funds are comprised of contributions from the Lucy Grace Davies Endowment and the Flora Alexandra Gray Endowment plus certain accumulated investment income. 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, investments, accounts receivable, mortgage receivable, accounts payable and accrued liabilities. Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred. It is management's 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)

For the Year Ended December 31, 2012

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 |
| Software | 100% |

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

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.

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 reported. Such estimates are periodically reviewed and any adjustments necessary are reported in net assets in the period which they became known. Actual results could differ from those estimates.

Donated Services and Goods

No recognition is given within the records for the value of donated services, except as indicated in Note 9. 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.

4. Mortgage Receivable

The mortgage receivable has been settled in the year 2012 (2011: \$33,355) bore interest at 7.5% per annum, was repayable in blended monthly installments of \$387 based on a 25-year amortization period from 1997 to 2022 and was secured by a charge against real property.

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

For the Year Ended December 31, 2012

5. Investments

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

6. Property and Equipment

| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
|---------------------------------|------------|------------|--------------------------|------------|----------------|-----------|
| | Cost | | Accumulated Amortization | | Net Book Value | |
| Computer equipment and software | \$ 42,831 | \$ 42,831 | \$ 41,847 | \$ 41,425 | \$ 984 | \$ 1,406 |
| Equipment | 74,827 | 70,011 | 26,674 | 15,237 | 48,153 | 54,774 |
| Furniture and fixtures | 17,821 | 16,661 | 16,674 | 16,532 | 1,147 | 129 |
| Leasehold and site improvements | 239,407 | 239,407 | 239,407 | 239,407 | - | - |
| | \$ 374,886 | \$ 368,910 | \$ 324,602 | \$ 312,601 | \$ 50,284 | \$ 56,309 |

7. Deferred Contributions Related to Projects

During the year, the Association received grants in the amount of \$41,305 (2011: \$75,967) to undertake projects specified by donors. These contributions are deferred and amortized to revenue in the year the expenditures are incurred.

| | 2012 | 2011 |
|--------------------------------------|-----------|-----------|
| Balance, beginning of year | \$ 12,452 | \$ 2,180 |
| Project specific grants received | 41,305 | 75,967 |
| Amortization to project expenditures | (40,559) | (65,695) |
| Balance, end of year | \$ 13,198 | \$ 12,452 |

8. 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 17, 2006 for a period of five years and terminated on July 16, 2011. As of the term end the Association continues to occupy this property on a month to month basis. Total consideration for the Agreement was ten dollars. All terms and conditions of the initial Agreement apply to the month to month 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.

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

For the Year Ended December 31, 2012

9. Endowment Funds

The Endowment Fund is comprised of contributions from the Lucy Grace Davies Endowment and the Flora Alexandra Gray Endowment. Of the total amount, \$99,124 (2011: \$99,124) 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.

10. Donated Goods

Donated food, medical supplies and animal transportation costs were received by the Association during the year with a determined fair value of \$23,832 (2011: \$19,127). Donated goods have been included in donations revenues and food and medical wildlife care expenses, respectively.

