

**World Society for the  
Protection of Animals Canada  
(o/a World Animal Protection)  
Financial Statements  
For the year ended December 31, 2017**

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**Contents**

<b>Independent Auditor's Report</b>	<b>2 - 3</b>
<b>Financial Statements</b>	
Statement of Financial Position	<b>4</b>
Statement of Changes in Net Assets	<b>5</b>
Statement of Operations	<b>6</b>
Statement of Cash Flows	<b>7</b>
Notes to Financial Statements	<b>8 - 17</b>
Schedule of Animal Protection Programs	<b>18</b>



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## Independent Auditor's Report

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### To the Directors of World Society for the Protection of Animals Canada (o/a World Animal Protection)

We have audited the accompanying financial statements of World Society for the Protection of Animals Canada (o/a World Animal Protection), which comprise the statement of financial position as at December 31, 2017 and the statements of changes in net assets, operations, 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Basis for Qualified Opinion

In common with many charitable organizations, World Society for the Protection of Animals Canada (o/a World Animal Protection) derives revenues from contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the entity. Therefore, we were not able to determine whether any adjustments might be necessary to contributions revenue, excess (deficiency) of revenue over expenses and cash flows from operations for the years ended December 31, 2017 and 2016, current assets as at December 31, 2017 and 2016, and net assets as at January 1, 2017 and December 31 for both the 2017 and 2016 years. Our audit opinion on the financial statements for the year ended December 31, 2016 was modified accordingly because of the possible effects of this limitation in scope.



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## Independent Auditor's Report (continued)

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### Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of World Society for the Protection of Animals Canada (o/a World Animal Protection) as at December 31, 2017 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Mississauga, Ontario  
May 25, 2018

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Statement of Financial Position**

**December 31** **2017** **2016**

**Assets**

**Current**

Cash	\$ 2,190,152	\$ 1,026,052
HST receivable	114,609	109,541
Prepaid expenses and sundry receivable	53,994	43,505
Due from related charities (Note 9b)	35,145	283,261
	2,393,900	1,462,359

Investments (Note 2a)	3,054,027	2,783,119
Capital assets (Note 3)	13,569	9,549

**\$ 5,461,496** **\$ 4,255,027**

**Liabilities and Net Assets**

**Current**

Accounts payable and accrued liabilities	\$ 494,331	\$ 517,125
Deferred contributions (Note 4)	507,053	10,000
Due to related charities (Note 9c)	112,227	56,593
	1,113,611	583,718

Deferred rent	25,956	33,036
	1,139,567	616,754

**Net assets**

Internally restricted	2,500,000	2,500,000
Invested in capital assets	13,569	9,549
Unrestricted	1,808,360	1,128,724
	4,321,929	3,638,273

**\$ 5,461,496** **\$ 4,255,027**

On behalf of the Board:



Dominique Bellemare, President



Edith Myers, Director

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

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Statement of Changes in Net Assets**

**For the year ended December 31**

	Internally Restricted	Invested in Capital Assets	Unrestricted	2017 Total	2016 Total
<b>Balance, beginning of year</b>	<b>\$ 2,500,000</b>	<b>\$ 9,549</b>	<b>\$ 1,128,724</b>	<b>\$ 3,638,273</b>	<b>\$ 3,832,426</b>
<b>Excess (deficiency) of revenue over expenses for the year</b>	-	<b>(7,573)</b>	<b>691,229</b>	<b>683,656</b>	<b>(194,153)</b>
<b>Purchase of capital assets</b>	-	<b>11,593</b>	<b>(11,593)</b>	-	-
<b>Balance, end of year</b>	<b>\$ 2,500,000</b>	<b>\$ 13,569</b>	<b>\$ 1,808,360</b>	<b>\$ 4,321,929</b>	<b>\$ 3,638,273</b>

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

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Statement of Operations**

<b>For the year ended December 31</b>	<b>2017</b>	<b>2016</b>
<b>Revenue</b>		
Individual (non-restricted) contributions	\$ 4,107,246	\$ 3,813,613
Individual (restricted) contributions	633,335	1,680
Bequests (non-restricted)	849,603	701,323
Bequests (restricted)	-	3,061
Contributed services and materials	398,100	601,653
Foundation and corporation (non-restricted)	92,320	123,664
Foundation and corporation (restricted)	114,000	121,500
Affinity income	39,015	44,439
	<b>6,233,619</b>	<b>5,410,933</b>
<b>Expenses</b>		
Animal Protection Programs (Schedule)	4,462,357	4,533,950
Fundraising development	1,232,088	1,092,610
Administration (Note 5)	196,536	182,303
	<b>5,890,981</b>	<b>5,808,863</b>
<b>Excess (deficiency) of revenue over expenses before other items</b>	<b>342,638</b>	<b>(397,930)</b>
<b>Investment income (Note 2b)</b>	<b>337,077</b>	<b>215,510</b>
<b>Foreign exchange gain (loss)</b>	<b>3,941</b>	<b>(11,733)</b>
<b>Excess (deficiency) of revenue over expenses for the year</b>	<b>\$ 683,656</b>	<b>\$ (194,153)</b>

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

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2017</b>	<b>2016</b>
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenue over expenses for the year	\$ 683,656	\$ (194,153)
Adjustments required to reconcile excess (deficiency) of revenue over expenses with cash provided by operating activities		
Amortization	7,573	35,328
Unrealized gain on investments	(137,213)	(132,596)
Changes in non-cash working capital balances		
HST receivable	(5,068)	(20,382)
Prepaid expenses and sundry receivable	(10,489)	1,088
Due from related charities	248,116	(270,309)
Accounts payable and accrued liabilities	(22,794)	358,945
Deferred contributions	497,053	2,136
Due to related charities	55,634	51,457
Deferred rent	(7,080)	22,993
	<b>1,309,388</b>	<b>(145,493)</b>
<b>Investing activities</b>		
Purchase of investments	(940,962)	(797,155)
Proceeds from sale of investments	807,267	791,682
Purchase of capital assets	(11,593)	-
	<b>(145,288)</b>	<b>(5,473)</b>
<b>Increase (decrease) in cash during the year</b>	<b>1,164,100</b>	<b>(150,966)</b>
<b>Cash, beginning of year</b>	<b>1,026,052</b>	<b>1,177,018</b>
<b>Cash, end of year</b>	<b>\$ 2,190,152</b>	<b>\$ 1,026,052</b>

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

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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**1. Nature of Operations and Significant Accounting Policies**

**Nature of Operations**

World Society for the Protection of Animals Canada (o/a World Animal Protection) has a vision of a world where animals live free from suffering.

The Canadian entity is affiliated with World Animal Protection International which brings together 14 national offices around the world who work collaboratively towards a shared vision and mission. Collectively World Animal Protection International is one of the largest animal protection organizations in the world, pioneering sustainable, large-scale solutions to end animal suffering. World Animal Protection International believes that good animal welfare is fundamental to the well being of communities, to food production and agricultural systems, to the environment, to public health, to a sustainable global economy and planet.

Through its General Status at the United Nations and formal recognition by the World Organization for Animal Health (OIE) and other intergovernmental organizations, World Animal Protection International is uniquely placed to improve animal health and welfare worldwide.

Globally, World Animal Protection International seeks to improve the lives of animals in communities, farming, disasters and in the wild, with specific campaigns ranging from stopping the mass suffering of industrially farmed animals to ending the inhumane culling of stray dogs. World Animal Protection International is the international leader in animal-focused disaster response and risk reduction and is dedicated to safeguarding animals - often forgotten victims - in disasters. World Animal Protection International acts for animals on the ground and at a global level and achieves its aims through action and education, and works in partnership with governments, businesses, local communities and individuals to move the world to protect animals.

World Society for the Protection of Animals Canada (o/a World Animal Protection) is incorporated under Part II of the Canada Corporations Act as a non-profit organization whose objectives are the promotion of the conservation and protection of animals. World Society for the Protection of Animals Canada (o/a World Animal Protection) is a registered charity under the Income Tax Act and is exempt from income tax.

**Basis of Accounting**

These financial statements have been prepared in accordance with Canadian accounting standards for not for-profit organizations.



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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**1. Nature of Operations and Significant Accounting Policies (continued)**

**Use of Estimates**

The preparation of financial statements in accordance 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 reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Revenue Recognition**

World Society for the Protection of Animals Canada (o/a World Animal Protection) follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the 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.

Contributed services and materials that would otherwise be paid for by World Society for the Protection of Animals Canada (o/a World Animal Protection) are recorded at fair value when the services are provided or the materials are received. Amounts contributed for the year were \$398,100 (2016 - \$601,653).

A number of volunteers have made significant contributions of their time to the World Society for the Protection of Animals Canada (o/a World Animal Protection). Since these services are not normally purchased and because of the difficulty in determining their fair value, donated services for volunteer activities are not recognized in these financial statements.

**Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, investments are reported at fair value. Any realized/unrealized gains and losses, dividend and interest income from the investments are reported in the statement of operations. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**1. Nature of Operations and Significant Accounting Policies (continued)**

**Allocation of Expenses**

World Society for the Protection of Animals Canada (o/a World Animal Protection) allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense to the following categories: animal protection programs, fundraising development, and administration.

The basis is applied consistently each year as follows:

Payroll costs - on percentage of actual time spent on each category

Office expenses - on the basis of staff working on each category

Program office expenses - on percentage of costs incurred on each program

**Translation of Foreign Currencies**

The monetary assets and liabilities of World Society for the Protection of Animals Canada (o/a World Animal Protection) denominated in foreign currencies are translated at the rates of exchange at the statement of financial position date. Revenues and expenses are translated at the average exchange rate prevailing during the year.

**Capital Assets**

Capital assets are recorded at cost less accumulated amortization. Amortization is provided annually on bases designed to amortize the assets over their estimated useful lives as follows:

Computer equipment	- 30% declining balance basis
Computer software	- 100% declining balance basis
Furniture and fixtures	- 25% declining balance basis
Leasehold improvements	- straight-line basis over term of the lease

**Deferred Rent**

World Society for the Protection of Animals Canada (o/a World Animal Protection) recognizes rental expenses using the straight-line method whereby any contractual rent over the term of the lease net of tenant inducements, is recognized into expenses evenly over the term. The difference between the rental expense recognized and rental payments made is showed as deferred rent.

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

**1. Nature of Operations and Significant Accounting Policies (continued)**

**Internally Restricted Fund**

The Internally Restricted Fund was established for general operating contingencies and unforeseen future expenditures. The funds are not available for use without the prior approval of the Board of Directors. The Board of Directors approved a transfer of \$Nil (2016 - \$2,500,000) from Unrestricted to the Internally Restricted Fund.

**2. Investments**

a) Investments consist of cash, fixed income securities, a fixed income pooled fund and equity securities that are managed by a third party. The investments are subject to an investment policy set by the Board of Directors which has as its main objective, the preservation of capital while earning a reasonable rate of return.

The fixed income securities consist of Canadian bonds, U.S. bonds and preferred shares, with bonds having face values ranging from \$558 to \$20,574 (2016 - \$533 to \$20,634), interest rates ranging from 3.460% to 6.625% (2016 - 3.122% to 6.875%) and maturities ranging from September 2018 to April 2028 (2016 - February 2017 to April 2028).

	<b>2017</b>	<b>2016</b>
Cash and bank note in brokerage account	<b>\$ 63,329</b>	\$ 104,406
Fixed income pooled fund	<b>608,529</b>	525,238
Fixed income securities	<b>441,669</b>	402,821
Canadian equities	<b>964,704</b>	932,296
Foreign equities	<b>975,796</b>	818,358
	<b>\$ 3,054,027</b>	\$ 2,783,119

Cash and foreign equity securities held in the foreign currency noted:

	<b>2017</b>	<b>2016</b>
US Dollars	<b>365,575</b>	347,069
Hong Kong Dollars	<b>772,513</b>	577,505
Japanese Yen	<b>10,965,402</b>	9,046,606
Singapore Dollars	<b>57,079</b>	47,833
Euros	<b>138,871</b>	133,792
Norwegian Krone	<b>428,672</b>	325,854

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

**2. Investments** (continued)

b) Investment income is as follows:

	<u>2017</u>	<u>2016</u>
Realized gain on investments	\$ 129,131	\$ 14,822
Unrealized gain on investments	137,213	132,596
Dividend income	79,116	66,556
Interest income	16,201	24,735
Investment management fees	<u>(24,584)</u>	<u>(23,199)</u>
	<u>\$ 337,077</u>	<u>\$ 215,510</u>

**3. Capital Assets**

	<u>2017</u>		<u>2016</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Computer equipment	\$ 115,269	\$ 103,652	\$ 103,676	\$ 98,674
Computer software	7,775	7,775	7,775	5,830
Furniture and fixtures	118,212	116,260	118,212	115,610
Leasehold improvements	<u>120,581</u>	<u>120,581</u>	<u>120,581</u>	<u>120,581</u>
	<u>\$ 361,837</u>	<u>\$ 348,268</u>	<u>\$ 350,244</u>	<u>\$ 340,695</u>
Net book value		<u>\$ 13,569</u>		<u>\$ 9,549</u>

**4. Deferred Contributions**

	<u>2017</u>	<u>2016</u>
Balance, beginning of the year	\$ 10,000	\$ 7,864
Less: amounts recognized as revenue in the year	(10,000)	(7,864)
Add: restricted amounts received related to the following year	<u>507,053</u>	<u>10,000</u>
Balance, end of year	<u>\$ 507,053</u>	<u>\$ 10,000</u>

**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**5. Administration**

	<b>2017</b>	<b>2016</b>
General administration	<b>\$ 174,369</b>	\$ 149,012
Professional fees	<b>22,167</b>	33,291
	<b>\$ 196,536</b>	\$ 182,303

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**6. Allocation of Expenses**

Payroll costs of \$1,070,237 (2016 - \$1,099,623) have been allocated as follows:

	<b>2017</b>	<b>2016</b>
Animal protection programs	<b>\$ 877,870</b>	\$ 918,030
Fundraising development	<b>170,273</b>	153,425
Administration	<b>22,094</b>	28,168
	<b>\$ 1,070,237</b>	\$ 1,099,623

Office expenses of \$299,987 (2016 - \$280,242) have been allocated as follows:

	<b>2017</b>	<b>2016</b>
Animal protection programs	<b>\$ 149,994</b>	\$ 147,496
Fundraising development	<b>107,138</b>	103,247
Administration	<b>42,855</b>	29,499
	<b>\$ 299,987</b>	\$ 280,242

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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**6. Allocation of Expenses** (continued)

Animal protection program office expenses of \$149,994 (2016 - \$147,496) have been allocated as follows:

	<u>2017</u>	<u>2016</u>
Education and awareness	\$ 44,322	\$ 31,567
Whales, dolphins and marine life	25,661	18,188
Farm animals	18,775	37,986
Companion animals	18,093	11,727
Wildlife and exotic pet trade	11,965	8,224
Disaster management and response	10,974	22,355
Protection of wildlife	6,191	4,967
Welfare captive animals	3,935	2,660
Bears	3,234	4,007
Science & research	3,052	-
Working animals	806	1,739
Policy	2,986	4,076
	<u>\$ 149,994</u>	<u>\$ 147,496</u>

Amortization expense of \$7,573 (2016 - \$35,328) has been allocated as follows:

	<u>2017</u>	<u>2016</u>
Animal protection programs	\$ 3,786	\$ 18,593
Fundraising development	2,705	13,015
Administration	1,082	3,720
	<u>\$ 7,573</u>	<u>\$ 35,328</u>

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**7. Financial Instruments**

**Market Risk**

Market value risk is the risk of potential loss caused by fluctuations in fair value or future cash flows of financial instruments by changes in their underlying market value. While World Society for the Protection of Animals Canada (o/a World Animal Protection) is exposed to market risk through its investments, this risk is mitigated through purchasing low risk investments and on-going monitoring and reporting.

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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**7. Financial Instruments (continued)**

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument, will fluctuate because of changes in market interest rates. While World Society for the Protection of Animals Canada (o/a World Animal Protection) is exposed to interest rate risk, this risk is mitigated through purchasing low risk investments, controls whereby the Board of Directors approves all investment decisions, and on-going monitoring and reporting.

**Foreign Currency Risk**

World Society for the Protection of Animals Canada (o/a World Animal Protection) is exposed to financial risks as a result of exchange rate fluctuations with respect to operations conducted in U.S Dollars. See Note 2 for the currency risk exposure relating to investments. World Society for the Protection of Animals Canada (o/a World Animal Protection) has the following cash balance at year end in US dollars.

	<u>2017</u>	<u>2016</u>
Cash	\$ 4,282	\$ 17,957

There have been no changes to the above risks from the prior year.

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**8. Commitments**

World Society for the Protection of Animals Canada (o/a World Animal Protection) is committed under operating leases for the use of their premises. The minimum annual lease payments including common area maintenance charges for the next four years are as follows:

2018	\$ 148,460
2019	149,793
2020	152,459
2021	<u>101,639</u>
	<u>\$ 552,351</u>

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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**9. Related Party Balances and Transactions**

- a) World Society for the Protection of Animals Canada (o/a World Animal Protection) and World Animal Protection International have entered into a collaboration agreement for the period November 1, 2015 to December 31, 2020, at which time the agreement shall automatically renew every year unless written notice is received to not renew the agreement. This agreement reflects the collaborative nature of the relationship between the two organizations to develop an efficient, effective and integrated global organization best able to realize the vision of a world where animals live free from suffering. The agreement reflects the "one World Animal Protection" approach through which all organizations that make up World Animal Protection International are united under one vision, mission, strategy and brand developed in consultation.

The collaboration across the various organizations is accomplished in a number of ways:

- World Animal Protection's Global Strategy is developed with the input of World Animal Protection Boards of Directors, staff and stakeholders from across the organizations. The organizations work together to ensure that the strategy reflects the global nature of the work undertaken to protect animals.
- The entire International organization is involved in the implementation of the Global Strategy.
- The Board of the World Society for the Protection of Animals Canada (o/a World Animal Protection) approves the Global Strategy and the annual plan of the organization that aids in the implementation of the Global Strategy.

Included in the Animal Protection Programs are contributions made through a contract for service with World Animal Protection International to fund international programs undertaken globally in the amount of \$1,915,775 (2016 - \$1,564,000).

World Society for the Protection of Animals Canada (o/a World Animal Protection) receives services from World Animal Protection International, the fair value of which has not been reflected in these financial statements.



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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Notes to Financial Statements**

**December 31, 2017**

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**9. Related Party Balances and Transactions** (continued)

b) Due from related charities consists of the following:

	<b>2017</b>	<b>2016</b>
World Animal Protection International	\$ -	\$ 283,261
World Animal Protection USA	<b>28,671</b>	-
World Animal Protection Australia	<b>4,040</b>	-
World Animal Protection China	<b>2,434</b>	-
	<b>\$ 35,145</b>	<b>\$ 283,261</b>

The amounts due from related charities are unsecured and non-interest bearing with no set terms of repayment. World Society for the Protection of Animals Canada (o/a World Animal Protection) has an economic interest in each of the above noted charities.

c) Due to related charities consists of the following:

	<b>2017</b>	<b>2016</b>
World Animal Protection International	\$ 112,227	\$ 52,356
World Animal Protection USA	-	4,237
	<b>\$ 112,227</b>	<b>\$ 56,593</b>

The amount due to related charities is unsecured and non-interest bearing with no set terms of repayment. World Society for the Protection of Animals Canada (o/a World Animal Protection) has an economic interest in each of the above noted charities.

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**10. Comparative Figures**

Certain comparative figures have been restated to confirm with the method of presentation adopted for the current year.

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**World Society for the Protection of Animals Canada  
(o/a World Animal Protection)  
Schedule of Animal Protection Programs**

<b>For the year ended December 31</b>	<b>2017</b>	<b>2016</b>
Protection of wildlife	<b>\$ 1,082,093</b>	\$ 598,930
Education and awareness	<b>806,243</b>	761,946
Farm animals	<b>753,705</b>	1,061,529
Whales, dolphins and marine life	<b>571,608</b>	539,337
Companion animals	<b>307,840</b>	810,893
Disaster management and response	<b>274,991</b>	361,737
Bears	<b>195,517</b>	85,948
Wildlife and exotic pet trade	<b>203,580</b>	172,841
Welfare captive animals	<b>66,954</b>	48,395
Policy	<b>186,112</b>	64,802
Working animals	<b>13,714</b>	27,592
	<b>\$ 4,462,357</b>	\$ 4,533,950

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