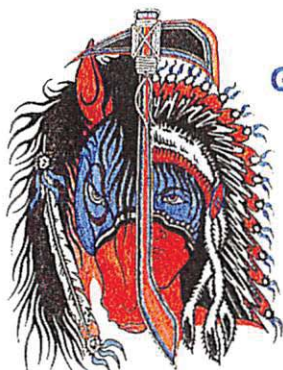


YUNESIT'IN GOVERNMENT
Financial Statements
Year Ended March 31, 2014

YUNESIT'IN GOVERNMENT
Index to Financial Statements
Year Ended March 31, 2014

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Management's Responsibility for Financial Reporting

The accompanying financial statements of Yunesit'in Government are the responsibility of management and have been approved by Chief and Council.

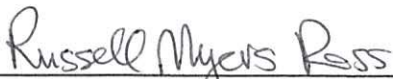
The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

Yunesit'in Government maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance the financial information is relevant, reliable and accurate and that the Government's assets are appropriately accounted for and adequately safeguarded.

The Chief and Council are responsible for ensuring the integrity of the Government's accounting and reporting systems and that appropriate internal controls are in place, including those for monitoring risk, financial reporting and compliance with the laws and that management fulfils its responsibilities for financial reporting. The Chief and Council are ultimately responsible for reviewing and approving the financial statements.

The Chief and Council review Yunesit'in Government's financial statements and recommend their approval. The Chief and Council meet periodically with management, as well as the independent auditor, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and independent auditor's report. The Chief and Council also consider the engagement of the independent auditor.

The financial statements have been audited by Fraser Bevez Broughton Chartered Accountants LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. Fraser Bevez Broughton Chartered Accountants LLP has full access to the Chief and Council.



Chief



Councilor



FRASER BEVZ BROUGHTON
Chartered Accountants LLP

D. Kane Fraser, CPA, CA*
Partner

Shelley R. Bevz, CPA, CA
Partner, Certified Aboriginal Finance Manager

Ryan Broughton, CPA, CA*
Partner

**Denotes incorporated professional*

INDEPENDENT AUDITOR'S REPORT

To the Members of Yunesit'in Government

We have audited the accompanying financial statements of Yunesit'in Government, which comprise the statement of financial position as at March 31, 2014, and the statements of changes in net financial assets, operations and cash flows, for the year then ended, and notes, comprising 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 public sector accounting standards, 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 audit opinion.

(continues)



FRASER BEVZ BROUGHTON
Chartered Accountants LLP

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Yunesit'in Government as at March 31, 2014 and the results of its changes in net financial assets, operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The financial statements for the year ended March 31, 2013 were audited by another accounting firm and are presented for comparative purposes only.

Williams Lake, British Columbia
July 16, 2014

Fraser Beetz Broughton

FRASER BEVZ BROUGHTON
CHARTERED ACCOUNTANTS LLP

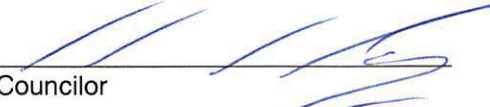
YUNESIT'IN GOVERNMENT
Statement of Financial Position
As at March 31, 2014

	2014	2013
Financial assets		
Cash (Note 4)	\$ 233,105	\$ 70,810
Cash restricted as to use (Note 5)	173,751	132,320
Accounts receivable (Note 6)	406,202	531,809
Trust funds held by Canada (Note 7)	129,949	125,313
Investments (Note 8)	506,753	515,644
	<u>1,449,760</u>	<u>1,375,896</u>
Liabilities		
Accounts payable and accrued liabilities (Note 9)	184,803	179,678
Deferred income (Note 10)	193,457	193,457
Long term debt (Note 11)	244,009	296,987
	<u>622,269</u>	<u>670,122</u>
Net financial assets	<u>827,491</u>	<u>705,774</u>
Non-financial assets		
Tangible capital assets (Note 12)	7,802,033	7,988,713
Prepaid expenses	10,064	376
	<u>7,812,097</u>	<u>7,989,089</u>
Government equity	<u>\$ 8,639,588</u>	<u>\$ 8,694,863</u>
Government equity		
Accumulated surplus (Note 13) - page 6	\$ 7,912,559	\$ 7,980,304
Replacement Reserve (Note 14)	186,221	173,751
	<u>8,098,780</u>	<u>8,154,055</u>
Contributed surplus (Note 15)	540,808	540,808
	<u>\$ 8,639,588</u>	<u>\$ 8,694,863</u>

Contingencies (Note 18)

Approved on behalf of Yunesit'in Government


 Chief


 Councilor

YUNESIT'IN GOVERNMENT**Statement of Changes in Net Financial Assets****Year Ended March 31, 2014**

	2014	2013
Net revenue for the year	\$ (67,745)	\$ 958,987
Amortization	320,932	274,789
Net contribution by (to) replacement reserve	12,471	(81,648)
Change in prepaid expenses	(9,689)	(375)
Tangible capital asset acquisitions	(134,252)	(1,125,350)
Increase in net financial assets	121,717	26,403
Net financial assets - beginning of year	705,774	679,371
Net financial assets - end of year	\$ 827,491	\$ 705,774

The accompanying notes are an integral part of this statement.

YUNESIT'IN GOVERNMENT
Statement of Operations
Year Ended March 31, 2014

	2014 Budget (Unaudited)	2014	2013
Revenues			
Federal Government			
AANDC - Operating	\$ 2,000,491	\$ 2,005,367	\$ 2,052,950
AANDC - Capital	283,817	283,817	10,125
Health Canada	599,453	374,637	1,377,399
First Nations Health Authority	-	224,726	-
CCATEC	56,031	40,378	31,418
CMHC	19,830	19,830	35,830
HRSDC	-	-	3,853
Province of British Columbia	212,287	215,767	215,321
FNESC Society	15,858	129,332	142,649
Rentals	70,128	69,741	78,970
Fees and other charges to Government members	9,885	1,295	9,885
First Peoples' Heritage Language and Culture Committee	15,000	15,000	15,000
New Relationship Trust	-	-	27,000
Interest	-	4,717	3,905
All other	28,340	120,223	49,647
	3,311,120	3,504,830	4,053,952
Deferred revenue from prior year	-	193,457	198,077
Deferred revenue to following year	-	(193,457)	(193,457)
	3,311,120	3,504,830	4,058,572
Expenses (Schedule 2)	3,008,648	3,559,648	3,229,855
Net revenue before the following	302,472	(54,818)	828,717
Earnings (loss) of Yunesit'in Development Enterprises	-	(8,891)	84,472
CMHC authorized adjustment	-	-	100,100
AANDC recoveries, net of deficit funding	-	(4,036)	(28,614)
Health Canada recoveries	-	-	(25,688)
Net revenue for the year	302,472	(67,745)	958,987
Accumulated surplus - beginning of year	-	7,980,304	7,021,317
Accumulated surplus - end of year to page 4	\$ 302,472	\$ 7,912,559	\$ 7,980,304

The accompanying notes are an integral part of this statement.

YUNESIT'IN GOVERNMENT

Expenses

(Schedule 2)

Year Ended March 31, 2014

	2014 Budget (Unaudited)	2014	2013
Administration	\$ 468,673	\$ 580,131	\$ 622,688
Amortization	52,978	320,932	274,789
Capital projects	112,036	115,065	38,961
Education	894,616	1,011,319	931,971
Health and well-being	594,409	591,975	418,717
Housing	38,354	38,270	39,042
Natural resources	108,740	124,869	78,007
Public works	179,077	221,605	250,763
Social development	559,765	555,482	574,917
	<u>\$ 3,008,648</u>	<u>\$ 3,559,648</u>	<u>\$ 3,229,855</u>

The accompanying notes are an integral part of this statement.

YUNESIT'IN GOVERNMENT**Statement of Cash Flows****Year Ended March 31, 2014**

	2014	2013
Cash flow from operating activities		
Net revenue for the year	\$ (67,745)	\$ 958,987
Items not affecting cash:		
Amortization	320,932	274,789
Loss (earnings) of Yunesit'in Development Enterprises	8,891	(84,472)
	<u>262,078</u>	<u>1,149,304</u>
Changes in non-cash working capital:		
Replacement reserve	12,471	(81,648)
Accounts receivable	125,607	197,129
Accounts payable and accrued liabilities	5,125	(98,377)
Deferred income	-	(4,620)
Prepaid expenses	(9,689)	(375)
	<u>133,514</u>	<u>12,109</u>
Cash flow from operating activities	<u>395,592</u>	<u>1,161,413</u>
Cash flow from investing activities		
Trust funds held by Canada	(4,636)	(3,905)
Cash restricted as to use	(41,431)	(280)
Advances to River West Forest Products Ltd.	-	(31,000)
Cash flow used by investing activities	<u>(46,067)</u>	<u>(35,185)</u>
Cash flow from capital activity		
Tangible capital asset acquisitions	<u>(134,252)</u>	<u>(1,125,350)</u>
Cash flow from financing activity		
Repayment of long term debt	<u>(52,978)</u>	<u>(51,882)</u>
Increase (decrease) in cash	162,295	(51,004)
Cash - beginning of year	<u>70,810</u>	<u>121,814</u>
Cash - end of year (Note 4)	\$ 233,105	\$ 70,810

The accompanying notes are an integral part of this statement.

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

1. Basis of presentation

In order to satisfy the requirements of the year-end reporting handbook of Aboriginal Affairs and Northern Development Canada (AANDC) these financial statements have been prepared in accordance with Canadian public sector accounting standards, as defined in the CICA Public Sector Accounting Handbook, which encompasses the following:

- a. The focus of PSAB statements is on the financial position of the Government and the changes thereto. The Statement of Financial Position includes all the assets and liabilities of the Government. Financial assets are economic resources controlled by a government as a result of past transactions from which future economic benefits may be obtained. Liabilities are present obligations of a government to others arising from past transactions, the settlement of which is expected to result in the future sacrifice of economic benefits.
- b. Reporting entity and principles of financial reporting

The Yunesit'in Government reporting entity includes the Band Government and all related entities which are accountable to the Chief and Council and are either owned or controlled by the Government.

The financial statements include the assets, liabilities and results of operations for the following entities which use accounting principles which lend themselves to consolidation:

- Government administration (operating and capital funds)
- Trust Fund (comprising the Ottawa Trust Funds)
- CMHC Social Housing Fund

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each fund, transactions amongst funds have not been eliminated on the individual schedules.

2. Summary of significant accounting policies

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand less outstanding cheques and deposits with a maturity of less than three months at the time of purchase. When outstanding cheques are in excess of cash on hand, the excess is reported in bank indebtedness.

Investments

Yunesit'in Government accounts for its wholly owned subsidiaries, Yunesit'in Development Enterprises, Tsilhqot'in Economic Development Corporation and Tsilhqot'in Forest Products Inc., using the equity method. Under this method the original amount invested is carried at cost and adjusted annually for the Government's pro rata share of the income or loss of the investment and reduced by any dividends received.

Yunesit'in Government accounts for its 22% minority interest in River West Forest Products Ltd. at cost.

(continues)

2. Summary of significant accounting policies (*continued*)

Tangible capital assets

Tangible capital assets are non-financial assets having physical substance that:

- Are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- Have useful economic lives extending beyond an accounting period;
- Are to be used on a continuing basis; and
- Are not for sale in the ordinary course of operations.

Tangible capital assets purchased are recorded at cost. Tangible capital assets contributed are recorded at the fair market value as at the date of the contribution.

Tangible capital assets are amortized over their expected useful life using the declining balance method at the following rates:

Automotive equipment	30%
Buildings	4%
Community infrastructures	2%
Computer equipment	30%
Machinery and equipment	20%

Assets under construction are not amortized as they are not available for use.

Housing tangible capital assets acquired under Canada Mortgage and Housing Corporation sponsored housing programs are amortized at a rate equivalent to the annual principal reduction in the related long term debt, as required for Canada Mortgage and Housing Corporation reporting purposes.

Surplus recoveries and deficit funding

Under the terms of funding arrangements, remaining surpluses of certain programs may be recovered by the funding agency, and remaining deficits may be funded by the funding agency.

Revenue recognition

Revenue is recognized as it becomes receivable and collection is reasonably assured under the terms of applicable funding agreements. Funding received under funding arrangements which relate to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the Statement of Financial Position.

Expenses are accounted for in the period the goods and services are acquired and a liability is incurred, or transfers are due.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the impairment of assets, and rates for depreciation and amortization. Actual results could differ from those estimates.

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

3. Economic dependence

The Yunesit'in Government receives a significant portion of its revenues pursuant to funding arrangements with Aboriginal Affairs and Northern Development Canada. The Government's ability to continue operations would be severely hampered should this funding be discontinued.

4. Cash

Cash includes the following unrestricted operating accounts:

	2014	2013
Operations	\$ 231,095	\$ 66,947
CMHC Housing Program	2,010	3,863
	\$ 233,105	\$ 70,810

5. Cash restricted as to use

	2014	2013
Replacement reserve	\$ 173,751	\$ 132,320

Under the terms of the Government's Social Housing Agreement with Canada Mortgage and Housing Corporation, a separate replacement reserve account is maintained. The funds in this account may only be used for repairs and maintenance as approved by Canada Mortgage and Housing Corporation.

6. Accounts receivable

	2014	2013
Due from members	\$ 243,302	\$ 253,913
Others:		
AANDC	72,571	171,144
FNESC	19,056	-
FNHA	1,013	92,582
GST recoverable	20,398	14,170
All others	49,862	-
	162,900	277,896
	\$ 406,202	\$ 531,809

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

7. Trust funds held by Canada

	<u>2014</u>	<u>2013</u>
Ottawa Trust Accounts	\$ 129,949	\$ 125,313

The Ottawa Trust Accounts arise from monies from capital or revenue sources as outlined in Section 62 of the *Indian Act*. These funds are held in trust in the consolidated revenue fund of the Government of Canada and are subject to audit by the office of the Auditor General of Canada. The management of these funds is governed primarily by Sections 63 and 69 of the *Indian Act*.

Funds on deposit in the Ottawa Trust Accounts may be withdrawn by Band Council Resolution.

8. Investments

	<u>2014</u>	<u>2013</u>
River West Forest Products Ltd.	\$ 431,170	\$ 431,170
Yunesit'in Development Enterprises	75,581	84,472
Tsilhqot'in Economic Development Corporation	1	1
Tsilhqot'in Forest Products Inc.	1	1
	\$ 506,753	\$ 515,644

The Government owns 22% of the issued common shares in River West Forest Products Ltd. River West Forest Products Ltd. is a Canadian controlled private corporation incorporated under the laws of the Province of British Columbia. The company operates a sawmill in the Chilcotin area west of Williams Lake, British Columbia.

The Government owns 100% of Yunesit'in Development Enterprises, an unincorporated entity involved in economic development projects.

9. Accounts payable and accrued liabilities

	<u>2014</u>	<u>2013</u>
Trade accounts	\$ 155,716	\$ 120,929
Accrued payroll and source deductions	28,728	58,203
Other accrued liabilities	359	546
	\$ 184,803	\$ 179,678

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

10. Deferred revenue

The Government has recorded the following externally restricted surpluses as deferred revenue to be used in the completion of ongoing capital projects:

	2014	2013
Aboriginal Affairs and Northern Development Canada		
Road Upgrade CPMS #5565	\$ 167,475	\$ 167,475
Asset Condition Reporting System CPMS #8805	20,217	20,217
Mould Renovations CPMS #8834	2,816	2,816
Housing Renovations CPMS #8501	2,528	2,528
Mould Renovations CPMS #10287	421	421
	\$ 193,457	\$ 193,457

11. Long term debt

All Nations Trust Phase III demand loan bearing interest at 2.57% per annum, repayable in monthly blended payments of \$2,331. The loan matures on November 1, 2014.

\$ 18,471	\$ 45,597
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All Nations Trust Phase IV demand loan bearing interest at 1.67% per annum, repayable in monthly blended payments of \$2,487. The loan matures on April 1, 2017.

225,538	251,390
\$ 244,009	\$ 296,987

Principal repayments required are approximately:

2015	\$ 44,760
2016	26,720
2017	27,170
2018	27,627
2019	28,250
Thereafter	89,482
	\$ 244,009

The demand loans are secured by ministerial guarantee given by the Minister of Finance - Canada.

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

12. Tangible capital assets

	Cost	Accumulated amortization	2014 Net book value	2013 Net book value
Buildings	\$ 7,390,817	\$ 2,608,610	\$ 4,782,207	\$ 4,885,325
Community infrastructure	2,378,107	216,618	2,161,489	2,167,094
Machinery and equipment	667,895	594,375	73,520	98,499
Housing	1,860,960	1,076,143	784,817	837,795
	\$ 12,297,779	\$ 4,495,746	\$ 7,802,033	\$ 7,988,713

During the year, the following transactions occurred in the Government's tangible capital asset accounts:

Tangible capital asset acquisitions:

Community School Solar Project	\$ 66,711
Community School Gym Addition	25,584
Sewer Lagoon Upgrade	41,957
	\$ 134,252

Accumulated Amortization:	Balance April 1, 2013	2014 Provision	Balance March 31, 2014
Buildings	\$ 2,413,197	\$ 195,413	\$ 2,608,610
Community infrastructure	169,066	47,552	216,618
Machinery and equipment	569,396	24,979	594,375
Housing	1,023,155	52,988	1,076,143
	\$ 4,174,814	\$ 320,932	\$ 4,495,746

There were no asset disposals during the year (2013 - \$nil). There were no asset write-downs during the year (2013 - \$nil).

13. Accumulated surplus

Accumulated surplus consists of the following fund balances:

	2014	2013
Operating and Capital Fund	\$ 7,998,073	\$ 8,047,173
Ottawa Revenue Trust Fund	129,949	125,313
CMHC Housing Fund	(291,044)	(276,654)
Equity in Yunesit'in Development Enterprises	75,581	84,472
	\$ 7,912,559	\$ 7,980,304

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

14. Replacement reserve

The replacement reserve represents funds set aside by the Government to fund future anticipated costs. The reserve fund balance consists of the following amounts:

	2014	2013
CMHC replacement reserve - beginning of year	\$ 173,751	\$ 255,399
Adjustment required by CMHC	-	2,000
CMHC replacement reserve - beginning of year, as restated	173,751	257,399
Contributions required	16,698	16,698
Interest	323	153
Expenditures for replacements	(4,551)	(399)
Adjustment for maturing units	-	(100,100)
CMHC replacement reserve - end of year	\$ 186,221	\$ 173,751

Under the terms of the mortgage agreements with Canada Mortgage and Housing Corporation, the Replacement Reserve account is to be credited in the amount of \$16,698 annually. These funds, along with accumulating interest are to be held in a separate bank account. The funds in this account may only be used as approved by Canada Mortgage and Housing Corporation.

As at the year-end, the reserve is unfunded by the amount of \$12,470 (2013 - \$41,431).

15. Contributed surplus

Contributed surplus consists of the following:

	2014	2013
Band contributions - Social Housing	\$ 540,808	\$ 540,808

16. Financial instruments and risk management

The Government's financial instruments consist of cash, accounts receivable, trust funds held by Canada, investments, accounts payable and accrued liabilities and long term debt. Unless otherwise noted, it is management's opinion that the Government is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

The Government is exposed to financial risk that arises from the credit quality of the entities to which it provides services. Credit risk arises from the possibility that the entities to which the Government provides services may experience financial difficulty and be unable to fulfill their obligations.

The Government is exposed to interest rate risk arising from fluctuations in interest rates on its cash, trust funds held by Canada and investments and does not hold any financial instruments that mitigate this risk.

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

17. Federal assistance payments

Yunesit'in Government Social Housing Fund has received federal assistance through Canada Mortgage and Housing Corporation pursuant to Section 56-1 of the *National Housing Act* to reduce mortgage interest expense to 2% to enable the project to provide housing to low income individuals. This assistance will continue, providing the Government is not in default of the agreement.

18. Contingencies

The Government has guaranteed loans under the CMHC Social Housing Program with balances as at March 31, 2014 aggregating \$244,009 (2013 - \$296,987).

19. Reconciliation of AANDC Comprehensive Funding Arrangement Revenue

Pursuant to the requirements prescribed by the Aboriginal Affairs and Northern Developments Canada Year-End Reporting Handbook for First Nations, Tribal Councils and First Nation Political Organizations, the following reconciliation has been prepared:

Revenue total as per 2014 funding confirmation	<u>\$ 2,289,184</u>
AANDC Revenue as per Statement of Financial Activities	
Operating	\$ 2,005,367
Capital	<u>283,817</u>
	<u>\$ 2,289,184</u>

20. Government registered pension plan

The Government provides a defined contribution pension plan to qualifying employees. Under the plan, the defined members' contributions, the Government contributions, and the related plan earnings comprise the members' money purchase amount. The plan is registered with the Canada Revenue Agency.

The Government contributed \$13,293 to the plan during the year ended March 31, 2014, to match its employees' required contributions.

YUNESIT'IN GOVERNMENT
Notes to Financial Statements
Year Ended March 31, 2014

21. Expenses by object

	<u>2014</u>	<u>2013</u>
Amortization	\$ 320,932	\$ 274,789
Bank charges and interest	19,844	18,555
Contracted services	231,362	184,717
Honoraria	133,683	151,900
Insurance	58,709	48,414
Materials and supplies	115,304	154,778
Rent, maintenance and utilities	263,516	237,364
Salaries, wages and benefits	1,111,678	1,120,806
Social assistance	410,149	442,022
Travel	203,351	190,675
Tuition and education related	417,113	324,359
All other service delivery costs	274,007	81,476
	<u>\$ 3,559,648</u>	<u>\$ 3,229,855</u>

22. Comparative figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.