

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**FINANCIAL STATEMENTS**  
**AS AT JUNE 30, 2024**

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
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**AS AT JUNE 30, 2024**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors

### **Report on the Audit of the Financial Statements**

#### **Qualified Opinion**

We have audited the financial statements of Youth Science Canada / Sciences Jeunesse Canada (the Organization), which comprise the statement of financial position as at June 30, 2024, and the statements of changes in net assets, revenue and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### **Basis for Qualified Opinion**

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether, as at and for the years ended June 30, 2024 and June 30, 2023, any adjustments might be necessary to donations revenue, excess of revenues over expenditures, assets and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### **Other Matter**

The financial statements of Youth Science Canada / Sciences Jeunesse Canada for the year ended June 30, 2023 were audited by another practitioner who expressed a qualified opinion on those financial statements on October 30, 2023.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

In preparing these financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT  
(CONT'D)**

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

TRENTON, Canada  
November 5, 2024



*Wilkinson & Company LLP*  
Chartered Professional Accountants  
Licensed Public Accountants

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA  
STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2024**

	<b>General Fund \$</b>	<b>Restricted Fund \$</b>	<b>2024 Total \$</b>	<b>2023 Total \$</b>
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash	163,891	274,362	<b>438,253</b>	401,017
Accounts receivable - Note 3	297,269	-	<b>297,269</b>	262,368
Inventory	15,589	-	<b>15,589</b>	19,327
Prepaid expenses	26,100	-	<b>26,100</b>	17,831
Interfund amounts receivable	-	73,110	<b>73,110</b>	30,621
	<b>502,849</b>	<b>347,472</b>	<b>850,321</b>	731,164
<b>LONG TERM</b>				
Capital assets - Note 4	1,493	-	<b>1,493</b>	2,487
Intangible assets - Note 5	-	390,215	<b>390,215</b>	421,430
	<b>1,493</b>	<b>390,215</b>	<b>391,708</b>	423,917
	<b>504,342</b>	<b>737,687</b>	<b>1,242,029</b>	1,155,081
<b>LIABILITIES</b>				
<b>CURRENT</b>				
Accounts payable and accrued liabilities	278,655	-	<b>278,655</b>	419,519
Interfund amounts payable	73,110	-	<b>73,110</b>	30,621
Deferred revenue - Note 6	93,190	-	<b>93,190</b>	39,449
	<b>444,955</b>	<b>-</b>	<b>444,955</b>	489,589
<b>FUND BALANCES</b>				
Externally restricted	-	737,687	<b>737,687</b>	671,497
Unrestricted	59,387	-	<b>59,387</b>	(6,005)
	<b>59,387</b>	<b>737,687</b>	<b>797,074</b>	665,492
	<b>504,342</b>	<b>737,687</b>	<b>1,242,029</b>	1,155,081

**COMMITMENTS** - Note 10

**APPROVED ON BEHALF OF THE BOARD**

  
 \_\_\_\_\_ Director  
  
 \_\_\_\_\_ Director

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<b>General Fund \$</b>	<b>Restricted Fund \$</b>	<b>2024 Total \$</b>	<b>2023 Total \$</b>
<b>REVENUES</b>				
Canada-Wide Science Fair registration fees - Note 9	1,123,380	-	<b>1,123,380</b>	1,096,914
Sponsorships and donations	676,620	-	<b>676,620</b>	851,551
mySTEMspace	-	250,000	<b>250,000</b>	417,851
Insurance and other fees	28,600	-	<b>28,600</b>	29,150
Regional Network	89,075	-	<b>89,075</b>	48,250
Investment and other income	13,490	-	<b>13,490</b>	4,769
Team Canada	133,558	-	<b>133,558</b>	39,769
Regional affiliation fees	28,760	-	<b>28,760</b>	29,300
Store sales	26,079	-	<b>26,079</b>	27,574
Smarter Science	9,766	-	<b>9,766</b>	5,401
	<b>2,129,328</b>	<b>250,000</b>	<b>2,379,328</b>	<b>2,550,529</b>
<b>EXPENSES</b>				
Administration	58,826	-	<b>58,826</b>	60,454
Amortization	995	52,005	<b>53,000</b>	47,880
Board and committees	21,840	-	<b>21,840</b>	24,078
Canada-Wide Science Fair - Note 9				
Youth Science Canada costs	1,338,098	-	<b>1,338,098</b>	1,643,412
Contracted services	162,921	-	<b>162,921</b>	185,455
mySTEMspace	-	131,805	<b>131,805</b>	242,606
Regional Network	94,057	-	<b>94,057</b>	43,869
Salaries and benefits	211,446	-	<b>211,446</b>	172,606
Smarter Science	10,070	-	<b>10,070</b>	13,872
Store	22,608	-	<b>22,608</b>	12,910
Team Canada	143,075	-	<b>143,075</b>	56,854
	<b>2,063,936</b>	<b>183,810</b>	<b>2,247,746</b>	<b>2,503,996</b>
Excess of revenues over expenses	65,392	66,190	<b>131,582</b>	46,533
Balance, beginning of year	(6,005)	671,497	<b>665,492</b>	618,959
Balance, end of year	59,387	737,687	<b>797,074</b>	665,492

The accompanying notes form an integral part of these financial statements

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	2024	2023
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Net earnings for year	131,582	46,533
Adjustment for items which do not affect cash -		
Amortization of capital assets	52,005	498
Amortization of intangible assets	995	47,382
	<b>184,582</b>	94,413
Change in non-cash working capital items		
Accounts receivable	(34,901)	(225,649)
Inventory	3,738	600
Prepaid expenses	(8,269)	56,030
Accounts payable and accrued liabilities	(140,864)	334,793
Deferred revenue	53,741	(108,823)
	<b>(126,555)</b>	56,951
<b>CASH FLOWS PROVIDED FROM OPERATING ACTIVITIES</b>	<b>58,027</b>	151,364
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	-	(2,985)
Purchase of intangible assets	(20,791)	(71,657)
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>	<b>(20,791)</b>	(74,642)
<b>FINANCING ACTIVITIES</b>		
Canada Emergency Business Account (CEBA) loan repaid	-	(40,000)
<b>CASH FLOWS USED IN FINANCING ACTIVITIES</b>	<b>-</b>	(40,000)
<b>NET INCREASE IN CASH FOR YEAR</b>	<b>37,236</b>	36,722
<b>CASH - BEGINNING OF YEAR</b>	<b>401,017</b>	364,295
<b>CASH - END OF YEAR</b>	<b>438,253</b>	401,017
<b>REPRESENTED BY:</b>		
Cash - General fund	163,891	181,571
Cash - Restricted fund	274,362	219,446
	<b>438,253</b>	401,017

The accompanying notes form an integral part of these financial statements

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**1. NATURE OF OPERATIONS**

Youth Science Canada / Sciences Jeunesse Canada (the Organization) was incorporated under the *Canada Corporations Act* on March 28, 1966. The Organization was granted continuance under the *Canada Not-for-profit Corporations Act* on July 23, 2013. The Organization is a registered charity under the *Income Tax Act (Canada)* (the “Act”) and, accordingly, is exempt from income taxes provided certain requirements of the Act are met. In the opinion of management, those requirements have been met.

The Organization's mission is to fuel the curiosity of Canadian youth through science, technology, engineering and mathematics (STEM) projects. The Organization works to enable Canadian youth to investigate scientific questions and develop innovative solutions related to current and future challenges. The Organization focuses on ensuring that Canadian youth:

1. Have the inspiration, resources and opportunities that enable them to complete STEM project(s), regardless of cultural background, socioeconomic status, or geographic location; and
2. Are able to share their discoveries and innovations publicly at local, national and international levels.

The Organization is the leading youth STEM project organization in the country and the Canada-Wide Science Fair is the foremost annual youth STEM event in Canada.

In addition, the Organization sets national standards for scientific experimentation by young people and works to engage scientists, educators, parents and leading public and private sector organizations in the development and support of a national science and technology network of Canadian youth.

**2. ACCOUNTING POLICIES**

Outlined below are those accounting policies adopted by the Organization that are considered to be particularly significant:

**(a) Basis of Accounting**

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.



**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**2. ACCOUNTING POLICIES - (Cont'd)**

**(b) Accounting Estimates**

The preparation of financial statements requires management to make assumptions about future events 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. These estimates are periodically reviewed and accordingly, adjustments made to these estimates are reflected in the statement of operations in the year in which the adjustment is determined necessary. Significant estimates used in the preparation of these financial statements include allowance for doubtful accounts, inventory obsolescence, allocation of development costs, and accrued liabilities. These estimates are subject to measurement uncertainty, and actual results may therefore differ from those estimates.

**(c) Fund Accounting**

For financial reporting purposes, the Organization currently uses the following funds:

- (i) General Fund: Reports the revenue and expenses related to program delivery and operating activities.
- (ii) Restricted Fund: Reports assets and liabilities, revenue and expenses of the externally restricted fund related to mySTEMspace (formerly known as "National Youth STEM Project Development").

**(d) Inventory**

Inventory consists of items purchased for resale online and at events. Inventory is valued at the lower of cost and net realizable value. The cost is determined using the specific cost method. Net realizable value is the estimated selling price for items for resale. Write-downs of inventory to net realizable value are recognized to income.

**(e) Capital Assets**

Purchased capital assets are recorded at cost. Repairs and maintenance costs are charged to expenses. Betterments that extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized on the straight-line basis over the periods indicated below:

<b>Asset</b>	<b>Basis</b>	<b>Rate</b>
Computer equipment	Straight-line	Over 3 years
Furniture and equipment	Straight-line	Over 3 years

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**2. ACCOUNTING POLICIES - (Cont'd)**

**(f) Intangible Assets**

Separately acquired intangible assets are measured at cost on initial recognition. Intangible assets developed internally are initially recognized if they meet the recognition criteria. Subsequent to initial recognition, intangible assets are accounted for at cost less accumulated amortization and accumulated impairment losses.

Internally generated intangible assets include the costs incurred for the transactional section of the website and mySTEMspace in development to help the organization generate revenue. Once the website and mySTEMspace are completed, costs will be amortized on a straight-line basis over their useful life:

<b>Asset</b>	<b>Basis</b>	<b>Rate</b>
mySTEMspace and website	Straight-line	Over 10 years
Website software	Straight-line	Over 10 years

**(g) Impairment of Long-lived Assets**

The Organization tests long-lived assets for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

**(h) Donations In-kind**

The financial statements reflect donations in-kind when such goods or services would otherwise have been purchased and their value can be determined.

**(i) Revenue Recognition**

The Organization follows the restricted fund method whereby externally restricted contributions and grants are recognized in the fund corresponding to the purpose for which they were contributed.

Restricted contributions, such as sponsorships and scholarships, for which there are no corresponding Restricted Fund are deferred and recognized as revenue in the year in which the related expenses are incurred in the General Fund.

Unrestricted sponsorships and donations are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income earned can be recognized as revenue in the General Fund in the year received or receivable.

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**2. ACCOUNTING POLICIES - (Cont'd)**

**(i) Revenue Recognition - (Cont'd)**

Revenue from registration fees, contracts and sale of materials is recognized when the services are provided or the materials are sold.

Other income is recognized as revenue when received.

**(j) Financial Instruments**

**(i) Measurement of Financial Instruments**

The Organization initially measures its financial assets and liabilities at fair value.

The Organization subsequently measures all its financial assets and liabilities at amortized cost, except for investments in instruments that are quoted in an active market, which are measured at fair value.

Financial assets measured at amortized cost include cash and accounts receivable.

**(ii) Impairment**

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amount of any write-down or reversals are recognized in the statement of operations.

**(k) Contributed Services**

Volunteers contribute their time to assist in the Organization's activities. While these services benefit the Organization considerably, a reasonable estimate of their amount and fair value cannot be made, and accordingly, these contributed services are not recognized in the financial statements.

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**3. ACCOUNTS RECEIVABLE**

Accounts receivable consists of the following:

	<b>2024</b>	2023
	\$	\$
Receivable from sponsors and members	<b>195,847</b>	198,571
Harmonized sales tax receivable	<b>101,422</b>	63,797
	<b>297,269</b>	262,368

**4. CAPITAL ASSETS**

	<b>2024</b>		2023	
	<b>Cost</b>	<b>Accumulated amortization</b>	Cost	Accumulated amortization
	\$	\$	\$	\$
Computer equipment	<b>7,789</b>	<b>6,296</b>	7,789	5,302
Furniture and equipment	<b>1,997</b>	<b>1,997</b>	1,997	1,997
	<b>9,786</b>	<b>8,293</b>	9,786	7,299
Cost less accumulated amortization	<b>\$ 1,493</b>		\$ 2,487	

**5. INTANGIBLE ASSETS**

	<b>2024</b>		2023	
	<b>Cost</b>	<b>Accumulated amortization</b>	Cost	Accumulated amortization
	\$	\$	\$	\$
mySTEMspace and website	<b>530,442</b>	<b>140,227</b>	509,653	88,223
Cost less accumulated amortization	<b>\$ 390,215</b>		\$ 421,430	

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**6. DEFERRED REVENUE**

Amounts received in advance represent registration fees and grants received for the Canada-Wide Science Fair and activities to be delivered in future years.

Changes in the deferred revenue balance are as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Beginning balance	<b>39,449</b>	148,272
Additions during the year	<b>93,190</b>	39,449
Amounts recognized to revenue	<b>(39,449)</b>	(148,272)
<b>Ending balance</b>	<b>93,190</b>	39,449

**7. CANADA EMERGENCY BUSINESS ACCOUNT (CEBA) LOAN**

The Government of Canada launched the Canada Emergency Business Account program to support small businesses and not-for-profit organizations that were adversely affected by the COVID-19 pandemic. The program provided interest-free loans of up to \$60,000, which the Organization received in full in 2021. Should the non-forgivable portion be repaid on or before January 18, 2024, up to \$20,000 will be forgiven. If it is not repaid by that point, the interest-free loan is converted into a 3-year term loan with an interest rate of 5%. The Organization recognized \$20,000 into income in the year ended June 30, 2022 as this is when they expected to meet the criteria for forgiveness. The loan was fully paid in July 2022.

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**8. RESTRICTED FUND**

The Restricted Fund reports the amounts related to developing mySTEMspace, which is an online/mobile youth STEM project portal to connect youth starting STEM projects, regional STEM fair participants and provide STEM project resources.

During the year, the Organization received a total of \$250,000 (2023 - \$417,851), from Cenovus Energy and the Trottier Family Foundation. These amounts are subject to externally imposed restrictions to fund the initiative.

	<b>2024</b>	2023
	\$	\$
Trottier Family Foundation	<b>150,000</b>	150,000
Cenovus Energy	<b>100,000</b>	50,000
The Gwyn Morgan & Patricia Trottier Foundation	-	17,851
NSERC PromoScience Program	-	200,000
	<b>250,000</b>	417,851

To date, the Organization has spent \$590,586 (2023 - \$458,781) on research and operating costs and \$530,442 (2023 - \$509,653) on development costs, reflected as Intangible assets - mySTEMspace and website on the statement of financial position, towards the mySTEMspace and website development projects.

**9. CANADA-WIDE SCIENCE FAIR ("CWSF")**

The CWSF is the annual showcase event of the Organization. The CWSF is the largest youth STEM event in Canada, gathering 500 of the best young scientists, engineers, and innovators from across the country.

The revenues associated with the CWSF include registration fees. The expenses of the CWSF include accommodation, meals, facilities, exhibit hall, travel costs, award ceremony production, and other direct expenses.

**YOUTH SCIENCE CANADA / SCIENCES JEUNESSE CANADA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**10. FINANCIAL RISKS AND CONCENTRATION OF RISK**

In the normal course of business, the Organization is exposed to a number of risks that can affect its operational performance. These risks are as follows:

**(a) Liquidity Risk**

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization's objective is to have sufficient liquidity to meet its liabilities when due. The Organization monitors its cash balances and cash flows generated from operations to meet its requirements. As at June 30, 2024, the most significant financial liability is accounts payable and accrued liabilities. There was no significant change in exposure from the prior year.

**(b) Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's main credit risks relates to its accounts receivable. The credit risk from counter parties not paying accounts receivable is not considered to be significant. There was no significant change in exposure from the prior year.

**11. COMMITMENTS**

The Organization has entered into multiple contracts relating to the hosting of future Canada-Wide Science Fairs. Non-refundable deposits and cancellation fees related to these commitments currently total \$56,760.

**12. COMPARATIVE FIGURES**

In order to conform with the financial statement presentation adopted for the current year, certain elements of the comparative figures have been regrouped.