

VUNTUT GWITCHIN FIRST NATION **STATEMENT 3**
NON-CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED MARCH 31, 2014

	<u>2014</u>	<u>2013</u>
CHANGES IN NET FINANCIAL ASSETS		
Annual surplus	\$ (507,894)	\$ 1,137,136
Net change in accumulated surplus	95,334	93,852
Net change in tangible capital assets	(8,369,388)	(4,290,295)
Amortization of tangible capital assets	2,304,996	3,078,209
Net change in inventories	(935,142)	897,860
Net change in prepaid expenses	<u>376,006</u>	<u>(402,551)</u>
INCREASE (DECREASE)	<u>(7,036,089)</u>	<u>514,211</u>
 NET FINANCIAL ASSETS, BEGINNING	 <u>13,331,123</u>	 <u>12,816,912</u>
NET FINANCIAL ASSETS, END	<u>\$ 6,295,034</u>	<u>\$ 13,331,123</u>

See accompanying Notes to the Non-consolidated Financial Statements