

Notice to Reader

The following schedules, provided to Elections Newfoundland and Labrador by the political parties and/or candidates, are enclosed '**As Filed**' and have not yet been reviewed for accuracy or completeness. Once reviewed, any amendments will be reflected in Elections Newfoundland and Labrador's official financial report.

**NEW DEMOCRATIC PARTY OF
NEWFOUNDLAND AND LABRADOR**
Financial Statements
Year Ended December 31, 2020

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR

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Year Ended December 31, 2020

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To the Board of New Democratic Party of Newfoundland and Labrador:

Qualified Opinion

We have audited the financial statements of New Democratic Party of Newfoundland and Labrador (the "Organization"), which comprise the statement of financial position as at December 31, 2020, and the statements of revenues and expenses, changes in net assets 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 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 December 31, 2020, 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 (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities and donations from the general public, 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 Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2020, current assets and net assets as at December 31, 2020.

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 the Organization for the year ended December 31, 2019 were audited by Winsor Coombs of Mount Pearl, Newfoundland and Labrador, Canada, prior to its merger with MNP LLP. Winsor Coombs expressed a qualified opinion on those statements on March 30, 2020 for the reasons described in the Basis for Qualified opinion paragraph.

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 the 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.

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.

Mount Pearl, Newfoundland and Labrador

March 31, 2021

MNP LLP

Chartered Professional Accountants

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR**Statement of Revenues and Expenses****Year Ended December 31, 2020**

	2020	2019
REVENUES		
Monthly contribution plan	\$ 38,767	\$ 41,322
Union contributions	36,503	1,474
Donations	14,811	15,382
Fundraising - Helen Fogwill Porter Fund	3,114	2,748
Election rebates	-	5,764
Candidate surplus	-	4,665
Nomination fee reimbursement	-	3,000
Election campaign revenue	-	85,425
In Kind donations	-	54,516
Fundraising - Caucus	-	100
	93,195	214,396
EXPENSES		
Bad debts	51	-
By-Election Expenses (<i>Schedule 2</i>)	3,693	728
Election Expenses (<i>Schedule 1</i>)	-	101,652
Helen Fogwill Porter expenses	-	5
Interest and bank charges	2,269	2,245
Leader's expenses	1,969	1,222
Marketing, communications and printing	782	1,598
Meetings and workshops	-	272
Office and miscellaneous	7,802	6,029
Professional fees	6,995	9,300
Provincial election readiness	46,453	-
Rental	4,379	4,186
Salaries and wages	352	144
Supplies	-	1,189
Telephone	1,581	1,578
	76,326	130,148
EXCESS OF REVENUES OVER EXPENSES	\$ 16,869	\$ 84,248

See notes to financial statements

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR

Statement of Changes in Net Assets

Year Ended December 31, 2020

	2019 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2020 Balance
General Fund	\$ 89,612	\$ 13,755	\$ -	\$ -	\$ 103,367
Restricted HFP Fund	1,300	3,114	-	-	4,414
Restricted Youth Caucus	95	-	-	-	95
Restricted Indigenous Caucus	100	-	-	-	100
	\$ 91,107	\$ 16,869	\$ -	\$ -	\$ 107,976

	2018 Balance	Excess of revenues over expenses	Contributions	Withdrawals	2019 Balance
General Fund	\$ 2,887	\$ 84,253	\$ (2,848)	\$ 5,320	\$ 89,612
Restricted HFP Fund	2,557	(5)	2,748	(4,000)	1,300
Restricted Youth Caucus	515	-	-	(420)	95
Restricted Women's Caucus	900	-	-	(900)	-
Restricted Indigenous Caucus	-	-	100	-	100
	\$ 6,859	\$ 84,248	\$ -	\$ -	\$ 91,107

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR

Statement of Financial Position

December 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 129,961	\$ 86,721
Accounts receivable	-	11,216
Prepaid expenses	-	213
	\$ 129,961	\$ 98,150
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 6,185	\$ 6,723
Due to District Associations (Note 3)	15,800	320
	21,985	7,043
NET ASSETS	107,976	91,107
	\$ 129,961	\$ 98,150

Approved by sole director

_____ Director

See notes to financial statements

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR**Statement of Cash Flows****Year Ended December 31, 2020**

	2020	2019
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 16,869	\$ 84,248
Changes in non-cash working capital:		
Accounts receivable	11,216	(1,556)
Accounts payable	(538)	14
Prepaid expenses	213	(169)
	10,891	(1,711)
Cash flow from operating activities	27,760	82,537
FINANCING ACTIVITY		
Advances from (to) related parties	15,480	(4,113)
INCREASE IN CASH FLOW	43,240	78,424
Cash - beginning of year	86,721	8,297
CASH - END OF YEAR	\$ 129,961	\$ 86,721
CASH CONSISTS OF:		
Cash	\$ 129,961	\$ 86,721

See notes to financial statements

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR

Notes to Financial Statements

Year Ended December 31, 2020

1. NATURE OF OPERATIONS

The mandate of the New Democratic Party of Newfoundland and Labrador (the "Organization") is to promote, through political action, the economic and social planning of society in which the principle regulating production of goods and services, is the supplying of social and individual needs at the federal and provincial levels of government. The Organization is exempt from income taxes under Subsection 149(1)(l) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Cash and cash equivalents

Cash consists of cash less outstanding items.

District Associations

The Organization receives donations made by the public to specific District Associations. These donations are receipted by the Organization and are held until the District Association identifies a candidate for the Organization to transfer the funds to. This is usually only done during an election or a by-election.

Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Organization's best information and judgment. Actual results could differ from these estimates.

Revenue Recognition

The New Democratic Party of Newfoundland and Labrador recognizes unrestricted donations in the year that they are made. There are no pledges or endowments. Restricted donations are recognized in the fund that they relate to in the year that they are made.

Donated goods and services

Donated goods are recorded at their fair market value at the time of the donation. During the year \$0 in goods and services were donated (2019 - \$54,516).

(continues)

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR

Notes to Financial Statements

Year Ended December 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund accounting

New Democratic Party of Newfoundland and Labrador follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Helen Fogwell Porter Fund reports only restricted resources that are managed on behalf of the women's caucus.

The Youth Caucus Fund reports only restricted resources that are managed on behalf of the youth caucus.

The Women's Caucus Fund reports only restricted resources that are managed on behalf of the women's caucus.

The Indigenous Caucus Fund reports only restricted resources that are managed on behalf of the Indigenous caucus.

Financial instruments

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.

3. DUE TO DISTRICT ASSOCIATIONS

	2020	2019
Due to District Associations	\$ 15,800	\$ 320

Amounts are held for various District Associations to direct as transfers to their specific riding's candidates. These amounts are non-interest bearing and there are no set terms of repayment.

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR

Notes to Financial Statements

Year Ended December 31, 2020

4. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the party's risk exposure and concentration as of December 31, 2020.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization's credit risk is primarily attributable to receivables. The Organization believes that the credit risk with respect to receivables is not significant.

The Organization has determined that it is not exposed to any other risks through its operations during this fiscal year.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The party has determined that this year it is not exposed to such risk.

5. Other Matter

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on organizations through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Organization as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR**Election Expenses****(Schedule 1)****Year Ended December 31, 2020**

	2020	2019
ELECTION EXPENSES		
Advertising	\$ -	\$ 23,734
Assistance	-	2,800
Bank Fees	-	143
Campaign Assistance - Caucus	-	1,320
Candidate Assistance - HFPP	-	4,000
Insurance	-	235
Marketing and Communications	-	139
Materials and rentals	-	400
Meetings	-	288
Office	-	630
Per Diems	-	980
Professional fees	-	500
Rent	-	3,901
Telephone	-	852
Travel	-	5,011
Victory Party	-	2,251
Wages	-	54,468
	\$ -	\$ 101,652

NEW DEMOCRATIC PARTY OF NEWFOUNDLAND AND LABRADOR**By-Election Expenses****(Schedule 2)****Year Ended December 31, 2020**

	2020	2019
EXPENSES		
Humber-Gros Morne By-Election	\$ 3,693	\$ -
Topsail - Paradise By-Election	-	728
	\$ 3,693	\$ 728

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 1 - BANK INDEBTEDNESS AND OTHER BORROWINGS

Financial Institution # 1	Name: N/A
	Address: _____

Amount Borrowed	_____
Amount outstanding at end of period	_____
Terms and conditions of borrowing	_____

Guarantors:	
Name	Address
Amount	
_____	_____
_____	_____
_____	_____

Financial Institution # 2	Name: _____
	Address: _____

Amount Borrowed	_____
Amount outstanding at end of period	_____
Terms and conditions of borrowing	_____

Guarantors:	
Name	Address
Amount	
_____	_____
_____	_____
_____	_____

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 2 - CONTRIBUTIONS

CONTRIBUTIONS OF MONEY

Total Individual Contributions in excess of \$100 \$ 101,063.21 (A) (note 1)
(Attach a Listing indicating names, address
& amount for each contributor)

Total Individual Contributions of \$100 or less \$ 5,131.85 (B)

Less amounts returned or payable to the contributor (C) (note 2)
(details) _____

Less amounts paid or payable to the Chief Electoral Officer (D) (note 3)
(details) _____

Total contributions of money (A plus B less C & D) \$ 106,195.06 (E)

Contributions of goods and/or services \$ - (F) (note 4)

Total contributions (E plus F) \$ 106,195.06 (G) (note 5)

Note (1) Attach a listing indicating the name and address of the contributor and the contribution amount with respect to contributions that either individually or in total exceed \$100.

Note (2) Attach a listing indicating the name, address, contribution amount, and reason for return with respect to contributions that have for any reason been returned to the contributor.

Note (3) Include the total of all contributions required for any reason to be paid to the Chief Electoral Officer. Include a cheque, if applicable, in this amount payable to the Office of the Chief Electoral Officer.

Note (4) Include an estimate of the value of any goods or services donated to the campaign. Attach a listing indicating the name, address and the value of the contribution with respect to contributions that either individually or in total exceed \$100.

Note (5) This amount should agree with the figure reported on the Statement of Income and Expenses for the period

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 3 - INCOME TAX RECEIPT RECONCILIATION

RECEIPTS SUPPLIED BY CHIEF ELECTORAL OFFICER

From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____
From _____	to _____	From _____	to _____	From _____	to _____

Total # Supplied

RECEIPTS USED

From _____	91000 to _____	91430	From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____
From _____	to _____		From _____	to _____	From _____	to _____

Total # Used

Total # Returned

PLEASE LIST ALL CANCELLED/LOST/DESTROYED RECEIPTS

_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

PLEASE NOTE:

All three copies (white/green & pink) of cancelled or voided receipts must be returned to the Chief Electoral Office. A written explanation should be provided if receipts have been lost or destroyed.

Candidates in elections are required to return all copies of unused receipts. Political parties may hold unused receipts for issue in the next or subsequent reporting periods.

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 4 - FUND RAISING ACTIVITY REPORT (Please use a separate form for each activity)

Date of Activity	N/A
Description of Activity	N/A
Admission Charge per person	\$0.00
Number of tickets sold	0
Contribution Portion of Admission Charge	\$0.00
Contributions of goods and/or services	\$0.00
Other Contributions	\$0.00
Total income (all sources)	\$0.00
Total expenses (all sources)	\$0.00
Net Income	\$0.00

To report fund raising income, expenses and contributions as required by the Elections Act it will be necessary to determine if there is a contribution portion associated with the admission charge to the function and also to adjust for any other amounts treated as contributions under the Elections Act.

How to calculate the Contribution Portion of an Admission Charge

- If an admission charge is \$50 or less the contribution portion is zero
- If an admission charge is between \$50 & \$100 the contribution is ½ of admission
- If an admission charge is greater then \$100 the contribution is the charge less \$50

Also Note: It is possible that there will be contributions to a fundraiser other than those related to the admission charge. Other contributions may take the form of “goods and services” donated for sale or auction, or an individual may simply wish to make a direct donation at the time.

All political contributions, including those related to a fundraising event, are subject to standard receipting and reporting rules as outlined under the Elections Act. Contributions relating to the fundraising event reported here must be reported along with other contributions on Schedule II of the candidate’s filing package and carried forward to the candidate’s income and expenditure statements per the instructions on that schedule.

How to determine Fundraising Income Net of Contributions for carry forward to the candidate’s statement of income and expenses simply:

Simply take net income for the fundraiser from all sources and subtract any amounts that are considered to be contributions under the Elections Act such as:

- The contribution portion of the admission charge as determined per the above instructions
- Contributions of goods and/or services
- Other direct contributions

Fund raising income net of contributions should be reported in the appropriate area of the Statement of Income and Expenses. Fund raising expenses would be actual cash expenses associated with the fundraising event.

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 5 - TRANSFERS RECEIVED AND PAID OUT

TRANSFERS RECEIVED		
Date yyyy-mm-dd	SOURCE/DESCRIPTION OF TRANSFER	AMOUNT
Total		\$0.00

TRANSFERS PAID OUT		
Date yyyy-mm-dd	SOURCE/DESCRIPTION OF TRANSFER	AMOUNT
	Humber - Gros Morne campaign by-election	\$99.38
	Humber - Gros Morne campaign by-election	\$297.91
	Humber - Gros Morne campaign by-election	\$296.07
	Humber - Gros Morne campaign by-election	\$3,000.00
Total		\$3,693.36

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 6 – AUDIT SUBSIDY and ACCOUNTING FEES

Audit fees (Attach Invoice)	(A)	\$0.00
Less Chief Electoral Officer Subsidy (maximum of \$500)	(B)	\$0.00
 Audit fees net of subsidy (A minus B)	 (C)	 \$0.00
Add other Accounting Fees/Costs	(D)	\$0.00
 Total Audit and Accounting Fees (C plus D)	 (E)	 \$0.00

Amount (E) is to be carried forward to the appropriate area of the Statement of Income and Expenses.

The Chief Electoral Officer Audit Fee Subsidy will be paid directly to the auditor.

SCHEDULE 7 – CAMPAIGN EXPENSE REIMBURSEMENT CALCULATION

A candidate in an election is entitled to a reimbursement of 1/3rd of allowable expenses if he/she receives at least 15% of the popular vote in the district in which they run, or if elected by acclamation.

To determine if eligible for the expense subsidy and the amount to be paid, the candidate should obtain the "official" election result figures and expense factors for their district from the Office of the Chief Electoral Officer and complete the following:

Number of votes cast in the Electoral District	0	(1)
15 % of total number of votes cast	0	(2)
Number of votes received by candidate	0	(3)

If the amount at line 3 equals or exceeds the amount at line 2, the candidate is eligible for reimbursement and can estimate the amount of subsidy receivable by completing the following:

Total election expenses subject to Cap (Column A Inc. & Exp.Stmn't Amnt.)	\$0.00	
Less non cash items (i.e. opening inventory, donated items, etc.)	\$0.00	
Amount eligible for reimbursement	\$0.00	(4)
Expenditure Limit for district	\$0.00	(5)
Subsidy available equals 1/3 of the least of amounts (4) or (5)	\$0.00	

The estimated subsidy reimbursement amount should be reported on the Statement of Income and Expenses.

Please note, A candidate is not entitled to be reimbursed for expenses unless his or her chief financial officer has filed a financial statement of receipts and expenses as required by section 304, together with the auditor's report as required by subsection 302(6), and the Chief Electoral Officer certifies in writing that the statements meet the requirements of Part III of the Elections Act.

CAMPAIGN PERIOD FINANCIAL STATEMENTS
SUPPORTING SCHEDULES

SCHEDULE 12 - OPENING INVENTORY AND PREPAID EXPENSES

Schedule 12 should be completed if the Party or candidate has an opening inventory of signs/materials and/or prepaid expenses arising from a previous campaign period.

While not actually paid out of the current campaign period funds these items are considered expenses of the current campaign period for the purpose of determining allowable expense limits. They are however, excluded expenses for the purpose of calculating the expenditure subsidy.

INVENTORY OF CAMPAIGN GOODS AND MATERIALS					
Description	Supplier	Date Acquired	Acquired Value	Current Value	
N/A			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
			\$0.00	\$0.00	
Total Value of Opening Inventory			(A)	\$0.00	
PREPAID EXPENSES					
Description	Supplier	Date Incurred	Expense Amount		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
Total Value of Prepaid Expenses			(B)	\$0.00	
Total Value of Opening Inventory and Prepaid Expenses			(A plus B)	\$0.00	