

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Financial Statements**  
*December 31, 2017*

## Independent Auditors' Report

To the Members of Ontario Agri-Food Education Inc. operating as AgScape:

We have audited the accompanying financial statements of Ontario Agri-Food Education Inc. operating as AgScape, which comprise the statement of financial position as at December 31, 2017, and the statements of operations, changes in net assets 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.

### *Auditors' 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 auditors' 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, Ontario Agri-Food Education Inc. operating as AgScape derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Charity. Therefore, we were not able to determine whether any adjustments might be necessary to 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 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.

### *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 Ontario Agri-Food Education Inc. operating as AgScape 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.

Waterloo, Ontario

April 26, 2018

**MNP LLP**

Chartered Professional Accountants

Licensed Public Accountants

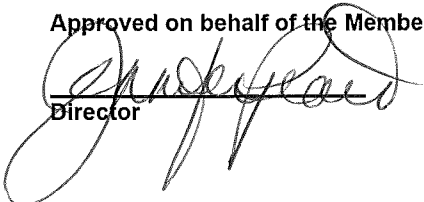
**MNP**

**Ontario Agri-Food Education Inc.**  
**Operating as AgScope**  
**Statement of Financial Position**

*As at December 31, 2017*

	<i>Operating Fund</i>	<i>Healthy Eating Program Fund</i>	<i>Reserve Fund</i>	<b>2017</b>	<b>2016</b>
<b>Assets</b>					
<b>Current</b>					
Cash	56,648	5,115	-	61,763	102,921
Accounts receivable (Note 3)	51,331	-	-	51,331	138,216
Marketable securities (Note 4)	809	948,455	753,607	1,702,871	1,629,335
Prepaid expenses	27,959	-	-	27,959	44,992
Interfund receivable (payable)	-	2,464	(2,464)	-	-
Loan receivable from Operating Fund (Note 5)	-	-	206,680	206,680	206,680
	<b>136,747</b>	<b>956,034</b>	<b>957,823</b>	<b>2,050,604</b>	<b>2,122,144</b>
<b>Capital assets (Note 6)</b>	<b>5,134</b>	<b>68,314</b>	<b>-</b>	<b>73,448</b>	<b>70,611</b>
	<b>141,881</b>	<b>1,024,348</b>	<b>957,823</b>	<b>2,124,052</b>	<b>2,192,755</b>
<b>Liabilities</b>					
<b>Current</b>					
Bank indebtedness (Note 7)	115,531	-	-	115,531	143,871
Accounts payable and accruals	6,905	2,701	-	9,606	29,334
Loan payable to Reserve Fund (Note 5)	206,680	-	-	206,680	206,680
Deferred Trillium grant	-	-	-	-	21,408
Deferred OMAFRA grant	100,000	-	-	100,000	-
Deferred special project funding	22,000	-	-	22,000	10,000
Deferred membership revenue	29,250	-	-	29,250	13,000
Deferred Business of Food Project revenue	-	-	-	-	8,575
	<b>480,366</b>	<b>2,701</b>	<b>-</b>	<b>483,067</b>	<b>432,868</b>
<b>Net Assets</b>					
Operating Fund - unrestricted	(338,485)	-	-	(338,485)	(172,408)
Healthy Eating Program Fund - externally restricted	-	1,021,647	-	1,021,647	1,021,650
Reserve Fund - internally restricted	-	-	957,823	957,823	910,645
	<b>(338,485)</b>	<b>1,021,647</b>	<b>957,823</b>	<b>1,640,985</b>	<b>1,759,887</b>
	<b>141,881</b>	<b>1,024,348</b>	<b>957,823</b>	<b>2,124,052</b>	<b>2,192,755</b>

Approved on behalf of the Members

  
 Director

  
 Director

The accompanying notes are an integral part of these financial statements

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Statement of Operations**

*For the year ended December 31, 2017*

	<i>Operating Fund</i>	<i>Healthy Eating Program Fund</i>	<i>Reserve Fund</i>	<b>2017</b>	<b>2016</b>
<b>Revenue</b>					
OMAFRA grant	400,000	-	-	400,000	400,000
Business of food project <i>(Note 10)</i>	133,598	-	-	133,598	109,726
Memberships and donations	86,706	-	200	86,906	90,224
Special project funding	25,680	-	-	25,680	16,292
Sponsorships	64,046	-	-	64,046	76,683
Other revenue and recoveries	2,660	-	-	2,660	9,620
Summer student program	2,979	-	-	2,979	2,875
Summer student experience grant	-	-	-	-	3,560
Summer student program donation	-	-	-	-	5,000
Annual general meeting	2,505	-	-	2,505	8,695
Resource sales	-	-	-	-	233
Rental income	100	-	-	100	-
<b>Total revenue</b>	<b>718,274</b>	<b>-</b>	<b>200</b>	<b>718,474</b>	<b>722,908</b>
<b>Expenses</b>					
Salaries, contracts and benefits	460,162	-	-	460,162	533,489
Rent	43,884	-	-	43,884	43,884
Office and general	42,455	74	-	42,529	55,663
Teacher ambassador program	42,855	-	-	42,855	26,563
Program development and training	17,905	-	-	17,905	5,256
Special projects and resource development	16,523	11,737	-	28,260	119,128
National program and events	15,163	-	-	15,163	2,094
Professional fees	10,915	-	-	10,915	17,592
Board	2,962	-	-	2,962	2,440
Marketing and communications	50,499	-	-	50,499	39,210
Educational resource marketing	5,675	-	-	5,675	1,635
AGM	8,341	-	-	8,341	12,160
Summer experience program	2,863	-	-	2,863	10,665
Insurance	3,348	-	-	3,348	3,348
Membership and fundraising	17,204	-	-	17,204	2,894
Amortization	2,785	15,009	-	17,794	3,831
Business of food project <i>(Note 10)</i>	140,821	-	-	140,821	128,620
<b>Total expenses</b>	<b>884,360</b>	<b>26,820</b>	<b>-</b>	<b>911,180</b>	<b>1,008,472</b>
<b>Excess (deficiency) of revenue over expenses before other income (expense)</b>	<b>(166,086)</b>	<b>(26,820)</b>	<b>200</b>	<b>(192,706)</b>	<b>(285,564)</b>

*Continued on next page*

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

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Statement of Operations**

*For the year ended December 31, 2017*

	<i>Operating Fund</i>	<i>Healthy Eating Program Fund</i>	<i>Reserve Fund</i>	<b>2017</b>	<b>2016</b>
<b>Excess (deficiency) of revenue over expenses before other income (expense)</b> <i>(Continued from previous page)</i>	(166,086)	(26,820)	200	(192,706)	(285,564)
<b>Other income (expense)</b>					
Investment income	9	30,713	26,641	57,363	49,372
Unrealized gain on marketable securities	-	1,061	20,193	21,254	193,917
Realized gain (loss) on marketable securities	-	2,844	6,555	9,399	(91,570)
Investment advisor fees	-	(7,801)	(6,411)	(14,212)	(9,603)
	<b>9</b>	<b>26,817</b>	<b>46,978</b>	<b>73,804</b>	<b>142,116</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(166,077)</b>	<b>(3)</b>	<b>47,178</b>	<b>(118,902)</b>	<b>(143,448)</b>

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

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Statement of Changes in Net Assets**  
*For the year ended December 31, 2017*

	<i>Operating Fund</i>	<i>Healthy Eating Program Fund</i>	<i>Reserve Fund</i>	<i>2017</i>	<i>2016</i>
Net assets, beginning of the year	(172,408)	1,021,650	910,645	1,759,887	1,903,335
Excess (deficiency) of revenue over expenses	(166,077)	(3)	47,178	(118,902)	(143,448)
Net assets, end of year	(338,485)	1,021,647	957,823	1,640,985	1,759,887

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

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Statement of Cash Flows**

*For the year ended December 31, 2017*

	<i>Operating Fund</i>	<i>Healthy Eating Program Fund</i>	<i>Reserve Fund</i>	<i>2017</i>	<i>2016</i>
<b>Cash provided by (used for) the following activities</b>					
<b>Operating</b>					
Excess (deficiency) of revenue over expenses	(166,077)	(3)	47,178	(118,902)	(143,448)
Amortization	2,785	15,009	-	17,794	3,831
Unrealized gain on marketable securities	-	(1,061)	(20,193)	(21,254)	(193,917)
Realized (gain) loss on marketable securities	-	(2,844)	(6,555)	(9,399)	91,570
	<b>(163,292)</b>	<b>11,101</b>	<b>20,430</b>	<b>(131,761)</b>	<b>(241,964)</b>
Changes in working capital accounts					
Accounts receivable	86,885	-	-	86,885	(66,519)
Interfund receivable and payable	(36)	-	36	-	-
Prepaid expenses	17,033	-	-	17,033	4,496
Deferred special project funding	12,000	-	-	12,000	(4,500)
Deferred membership revenue	16,250	-	-	16,250	(8,650)
Deferred Business of Food Project revenue	(8,575)	-	-	(8,575)	(7,146)
Deferred OMAFRA grant	100,000	-	-	100,000	(100,000)
Deferred Trillium grant	(21,408)	-	-	(21,408)	21,408
Accounts payable and accruals	(19,731)	2	-	(19,729)	19,720
	<b>19,126</b>	<b>11,103</b>	<b>20,466</b>	<b>50,695</b>	<b>(383,155)</b>
<b>Financing</b>					
Advances (repayments) of bank indebtedness	(28,340)	-	-	(28,340)	79,010
<b>Investing</b>					
Proceeds on disposal of marketable securities	-	588,277	206,580	794,857	1,377,721
Purchases of marketable securities	-	(378,615)	(82,627)	(461,242)	(1,121,434)
Change in accrued interest and investment cash balance	(7)	(232,071)	(144,419)	(376,497)	10,076
Purchase of capital assets	(2,165)	(18,466)	-	(20,631)	(36,733)
	<b>(2,172)</b>	<b>(40,875)</b>	<b>(20,466)</b>	<b>(63,513)</b>	<b>229,630</b>
<b>Decrease in cash resources</b>	<b>(11,386)</b>	<b>(29,772)</b>	<b>-</b>	<b>(41,158)</b>	<b>(74,515)</b>
<b>Cash resources, beginning of year</b>	<b>68,034</b>	<b>34,887</b>	<b>-</b>	<b>102,921</b>	<b>177,436</b>
<b>Cash resources, end of year</b>	<b>56,648</b>	<b>5,115</b>	<b>-</b>	<b>61,763</b>	<b>102,921</b>

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

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

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**1. Incorporation and nature of operations**

Ontario Agri-Food Education Inc. operating as AgScape (the "Charity") is incorporated without share capital under the laws of the Province of Ontario and is a registered charity under the Income Tax Act of Canada. The Charity has operated since 1992 and works to build awareness and understanding of the agriculture and food industry in Ontario classrooms and for the general public.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

***Fund accounting***

The Charity follows the deferral method of accounting for contributions and reports using fund accounting, and maintains three funds: Operating Fund, Healthy Eating Program Fund, and Reserve Fund.

The Operating Fund reports the Charity's program delivery and administrative activities. This Fund reports unrestricted resources and operating grants.

The Healthy Eating Program Fund, formerly described as the "Vitamin Settlement Fund", was established in 2006 to hold funds received by the Charity as part of the settlement of class action lawsuits brought against a number of defendants alleging that they had conspired to fix prices and markets for vitamins in Canada (referred to as the Canadian National Settlement of Vitamins Class Action). The Healthy Eating Program will fund opportunities to promote and supply healthy eating initiatives throughout Ontario.

The Reserve Fund is an internally restricted fund established by the Board of Directors to develop the financial resources necessary to ensure the long-term viability of the Charity through donations, fundraising and investment income.

***Revenue recognition***

The Charity uses the deferral method of accounting for contributions and reports on a fund accounting basis. Restricted contributions are recognized as revenue of the appropriate fund 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.

Membership revenue is recognized as revenue in the period for which the membership covers. Membership revenue received prior to year end that relates to subsequent periods is recorded as deferred revenue and then recognized in the subsequent period.

Investment income is recognized as revenue when earned. Investment income includes realized and unrealized gains and losses, dividends and interest income.

***Allocation of expenses***

The Charity engages in training programs, resource development and project support activities for other organizations. The costs of these programs include the costs of personnel, premises and other expenses that are directly related to the program. The Charity also incurs a number of general office expenses that are common to the administration of the Charity and each of its programs.

Support expenses that are directly related to a project will be allocated in full to that project. This includes the allocation of salary and travel expenses that are related to the specific project.



**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

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2. **Significant accounting policies** *(Continued from previous page)*

**Financial instruments**

The Charity recognizes its financial instruments when the Charity becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Charity may irrevocably elect to subsequently measure any financial instrument at fair value. The Charity has not made such an election during the year. Fair value is determined by reference to recent arm's length transactions.

The Charity subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Charity's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operations for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**Financial asset impairment**

The Charity assesses impairment of all of its financial assets measured at cost or amortized cost. The Charity groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group, there are numerous assets affected by the same factors, or no asset is individually significant. Management considers whether the issuer is having significant financial difficulty or whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Charity determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Charity reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets, the amount that could be realized by selling the assets, and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year operations.

The Charity reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in operations in the year the reversal occurs.

**Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Rate</b>
Computer equipment	30 %
Furniture and fixtures	20 %
Website	20 %

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

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2. **Significant accounting policies** *(Continued from previous page)*

**Measurement uncertainty**

The preparation of financial statements in conformity 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 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.

Amortization is calculated based on the estimated useful lives of capital assets. Accruals are made for expenses that have occurred, but invoices have not been received.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in operations in the periods in which they become known.

**Contributed materials**

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Charity's operations and would otherwise have been purchased.

3. **Accounts receivable**

Included in accounts receivable are the following balances:

	<b>2017</b>	<b>2016</b>
OMAFRA grant receivable	-	100,000
Harmonized sales tax receivable	<b>14,574</b>	12,467
Other receivables	<b>36,757</b>	25,749
	<hr/> <b>51,331</b>	<hr/> <b>138,216</b>

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

4. **Marketable securities**

	2017	2016
<b>Measured at fair value:</b>		
<b>Operating Fund:</b>		
Cash and cash equivalents in broker accounts	809	802
<b>Healthy Eating Program Fund:</b>		
Cash and cash equivalents in broker accounts	233,081	101
Shares and mutual funds	609,076	585,054
Accrued interest	6,298	7,207
Guaranteed investment certificates, with effective interest rates of 2.40% to 2.60% (2016 - 2.20% to 2.60%), maturing June 14, 2018 to June 4, 2019	100,000	329,779
	948,455	922,141
<b>Reserve Fund:</b>		
Cash and cash equivalents in broker accounts	147,428	3,008
Shares and mutual funds	606,179	703,384
	753,607	706,392
	1,702,871	1,629,335

5. **Loan receivable from Operating Fund and loan payable to Reserve Fund**

During 2016, the Board of Directors approved the transfer of funds from the Reserve Fund investment account to the Operating Fund bank account. The amount transferred in 2016 was \$206,680. The funds were transferred to cover general operating expenses that were incurred during the year by the Operating Fund. The transfer of the funds is within the purpose for the Reserve Fund and is in line with the mandate of the Board of Directors. The loan is expected to be repaid.

6. **Capital assets**

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2017 Net book value</i>	<i>2016 Net book value</i>
Computer equipment	98,498	93,340	5,158	6,024
Furniture and fixtures	24,127	20,128	3,999	4,998
Website	78,055	13,764	64,291	59,589
	200,680	127,232	73,448	70,611

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

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**7. Bank indebtedness**

The Charity has an operating line of credit of \$300,000 (2016 - \$300,000) from TD Canada Trust of which \$32,281 (2016 - \$97,634) was utilized at year end. The operating line of credit is due on demand, bears interest at prime plus 1.00% and is secured by a general security agreement with the bank. This limit is available between May 11, 2017 and February 28, 2018. The limit going forward was reduced to \$200,000 for the time period March 7, 2018 to May 31, 2018.

The Charity has a second operating line of credit of \$174,000 (2016 - \$174,000) from TD Canada Trust of which \$83,250 (2016 - \$46,237) was utilized at year end. The operating line of credit is due on demand, bears interest at prime plus 1.00% and is secured by a general security agreement.

**8. Commitments**

The Charity currently has operating commitments including a building lease and a photocopier lease. The estimated minimum payments are as follows:

2018	47,001
2019	47,457
2020	47,954
	<hr/>
	142,412

**9. Financial instruments**

The Charity, as part of its operations, carries a number of financial instruments. It is management's opinion that the Charity is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Interest rate risk***

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an impact on the cash flows associated with financial assets and liabilities, known as cash flow risk, and on the fair value of financial assets or liabilities, known as price risk.

The Charity has investments in marketable securities that are traded on the open market and therefore subject to varying interest rates. The Charity also has a line of credit which is subject to a rate of prime plus 1% that fluctuates based on the prime rate (3.20% as at December 31, 2017; 2.70% as at December 31, 2016).

***Liquidity risk***

Liquidity risk is the risk that the Charity will encounter difficulty in meeting obligations associated with financial liabilities and other transactions. The Charity will enter into contracts where they will need to repay various amounts at certain maturity dates. The Charity meets its liquidity requirements by preparing and monitoring detailed annual budgets, anticipating investing and financing activities and holding assets that can be readily converted into cash.

***Other price risk***

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Charity's investments in publicly-traded securities and corporate bonds exposes the Charity to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

**Ontario Agri-Food Education Inc.**  
**Operating as AgScape**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2017*

**10. Business of Food Project - Schedule of Revenue and Expenses**

The Charity entered into an agreement with the Agricultural Adaptation Council to help build Automated e-Training Modules for use by teachers and students. This project is 55% funded by a Growing Forward 2 grant with the remaining funds to be raised internally. This schedule shows the amount of revenue and expenses that were allocated to this project.

	<b>2017</b>	<b>2016</b>
<b>Revenue</b>		
Business of Food eLearning sponsors	56,000	48,000
Growing Forward 2 grant revenue	77,598	61,726
	133,598	109,726
<b>Expenses</b>		
Content development	46,940	45,895
Hosting fees	-	15,591
Training	5,405	-
Creative	47,625	58,020
Project management salary	24,655	7,600
Office	62	4
Bank fees	2,031	1,391
Editing	14,103	119
	140,821	128,620
	(7,223)	(18,894)