

WET'SUWET'EN TREATY OFFICE SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2013



WET'SUWET'EN TREATY OFFICE SOCIETY
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MARCH 31, 2013

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INDEPENDENT AUDITOR'S REPORT

TO THE WET'SUWET'EN TREATY OFFICE SOCIETY

Report on the Financial Statements

We have audited the accompanying statement of financial position of the Wet'suwet'en Treaty Office Society as at March 31, 2013 and the statements of changes in Society Position and financial activities and a summary of significant accounting policies and supplementary 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 similar not-for-profit organizations, and for such internal controls as management determines are necessary to enable the preparation of financial statements that are free of 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 the audit in accordance with Canadian generally accepted auditing standards. These standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate for 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 obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2013 and the results of its operations for the year then ended in accordance with Canadian accounting standards for similar not-for-profit organizations.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Society taken as a whole. The current year's supplementary information included in Schedules 1 to 37 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Smithers, BC
September 17, 2013

Carlyle Shepherd : Co.

WET'SUWET'EN TREATY OFFICE SOCIETY

STATEMENT OF FINANCIAL POSITION

MARCH 31

ASSETS

	2013	2012
	\$	\$
CURRENT		
Cash	1,541,342	1,019,056
Accounts receivable (note 3)	267,860	282,382
Prepaid expenses	<u>17,077</u>	<u>21,774</u>
	<u>1,826,279</u>	<u>1,323,212</u>
 PROPERTY AND EQUIPMENT (notes 1 and 2)	 <u>721,580</u>	 <u>758,984</u>
 OTHER		
Security deposit	<u>15,000</u>	<u>15,000</u>
	<u>2,562,859</u>	<u>2,097,196</u>

APPROVED BY THE DIRECTORS

_____ Director

_____ Director

_____ Director

_____ Director

_____ Director

WET'SUWET'EN TREATY OFFICE SOCIETY

STATEMENT OF FINANCIAL POSITION

MARCH 31

	2013	2012
	\$	\$
CURRENT		
Accounts payable and accruals	166,705	219,659
Long-term debt, current portion	<u>31,601</u>	<u>23,549</u>
	<u>198,306</u>	<u>243,208</u>
 NON-CURRENT		
Long-term debt (note 4)	51,339	39,023
Loan payable (note 5)	<u>13,530,449</u>	<u>13,281,969</u>
	<u>13,581,788</u>	<u>13,320,992</u>
 SOCIETY POSITION		
Surplus (Deficit)		
BC Treaty Commission	-13,529,343	-13,272,664
Other	<u>1,673,467</u>	<u>1,109,247</u>
	-11,855,876	-12,163,417
Equity in property and equipment	<u>638,641</u>	<u>696,413</u>
	<u>-11,217,235</u>	<u>-11,467,004</u>
	<u>2,562,859</u>	<u>2,097,196</u>

WET'SUWET'EN TREATY OFFICE SOCIETY

STATEMENT OF CHANGES IN SOCIETY POSITION

YEAR ENDED MARCH 31

	Surplus (Deficit)	Equity in Property and Equipment	Total 2013	Total 2012
	\$	\$	\$	\$
Opening balance	-12,163,417	696,413	-11,467,004	-11,856,705
Revenue over expenditure	615,353	-117,104	498,249	638,101
Fund transfer	-59,332	59,332	-	-
Loan repayable	<u>-248,480</u>	<u>-</u>	<u>-248,480</u>	<u>-248,400</u>
Closing balance	<u>-11,855,876</u>	<u>638,641</u>	<u>-11,217,235</u>	<u>-11,467,004</u>

WET'SUWET'EN TREATY OFFICE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

	2013 \$	2012 \$
REVENUE		
AANDC	288,480	248,400
BC Treaty Commission	62,120	62,100
Canfor	79,500	53,000
Department of Fisheries and Oceans	542,680	547,952
Landsharing/environmental agreements	276,742	372,555
Logging	924,461	1,057,685
Ministry of Children and Family Development	667,538	381,160
Other Social Work Funding	241,740	183,192
Other	619,524	514,418
	<u>3,702,785</u>	<u>3,420,462</u>
EXPENDITURE		
Administration	407,296	297,051
Advertising and donations	8,331	12,528
Amortization	117,104	120,557
Bad debt	29,000	-
Bank charges	27,109	9,114
Building repairs	43,416	32,087
Consultants	194,972	236,695
Equipment lease	58,019	53,097
Honoraria	109,500	96,420
Insurance	9,273	9,353
IT support/software	10,319	4,313
Legal	103,376	51,841
Maintenance	16,661	5,629
Meetings	84,839	77,812
Office supplies	29,222	59,448
Professional services	41,730	38,113
Program supplies	199,686	113,050
Rent	92,383	134,267
Telephone and internet	41,963	48,122
Training/workshops	32,662	33,632
Travel	53,237	71,136
Utilities	24,900	22,167
Vehicle	45,877	46,564
Wages and benefits	1,423,661	1,209,365
	<u>3,204,536</u>	<u>2,782,361</u>
REVENUE OVER EXPENDITURE	498,249	638,101
LOAN REPAYABLE	-248,480	-248,400
OPENING POSITION	<u>-11,467,004</u>	<u>-11,856,705</u>
CLOSING POSITION	<u>-11,217,235</u>	<u>-11,467,004</u>

CARLYLE SHEPHERD & CO.

CHARTERED ACCOUNTANTS



WET'SUWET'EN TREATY OFFICE SOCIETY

NOTES

MARCH 31, 2013

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for similar not-for-profit organizations.

Property and equipment are reported at cost and are amortized using the declining balance method at the following annual rates:

Buildings	4%
Equipment	
Automotive	30%
Boat	15%
Office and other	20%

Revenue is recorded in the period in which terms of funding arrangement are met.

Expenditures are recorded in the period when the goods and services are acquired and the liability is incurred.

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from these estimates.

It is management's opinion that the Society's financial instruments are not exposed to significant interest rate, liquidity, market or other price risks.

A statement of cash flows is not provided as management has determined it does not provide additional information.

The assets, liabilities and results of the operations of the Wet'Suwet'en Limited Partnership have been recorded in these financial statements.

2. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	Net Book Value	
			2013	2012
	\$	\$	\$	\$
Buildings	709,654	294,106	415,548	432,862
Equipment				
Automotive	421,641	314,607	107,034	123,027
Other	832,058	633,060	198,998	203,095
	<u>1,963,353</u>	<u>1,241,773</u>	<u>721,580</u>	<u>758,984</u>

WET'SUWET'EN TREATY OFFICE SOCIETY

NOTES

MARCH 31, 2013

3. ACCOUNTS RECEIVABLE

Accounts receivable are reported net of a \$281,763 allowance for doubtful accounts (2012 \$232,974).

The Society is assisting with funding a title assertion case (Red Top) on behalf of Hagwilnegh et al against Canfor Forest Products Ltd. Of the total allowance for doubtful accounts noted above, \$212 763 relates to the collection of litigation costs. The cost of litigation to March 31, 2013 totals \$278,716 (2012 \$248,584).

4. LONG-TERM DEBT

	2013	2012
General Motors Acceptance Corporation of Canada, Limited	-	347
Daimler Chrysler Services Canada Inc., secured by specified automotive equipment.		
\$686/month, including interest at 6.24% per annum	18,421	25,270
\$1,063/month, including interest at 9.69% per annum	-	4,161
\$568/month, including interest at 3.99% per annum	22,734	-
Royal Bank of Canada, capital leases; secured by specific equipment.		
\$1,158/month including interest at 6.25% per annum	20,602	32,794
\$539/month including interest at 6.13% per annum	21,183	-
	82,940	62,572
Current portion	31,601	23,549
Non-current portion	\$ 51,339	\$39,023

Principal repayment during the next four years is as follows:

2014	\$ 31,601
2015	27,297
2016	15,904
2017	8,138
	<u>\$ 82,940</u>

WET'SUWET'EN TREATY OFFICE SOCIETY

NOTES

MARCH 31, 2013

5. LOAN PAYABLE

The Wet'suwet'en Treaty Office Society has signed promissory notes and First Nation Negotiation Support Agreements totaling \$13,530,369 as at March 31, 2013 (2012 \$13,281,969), representing advances made by Aboriginal Affairs and Northern Development Canada for negotiations. Repayment provisions for the loan are outlined in Sections 13.0 and 14.0 of the First Nation Negotiation Support Agreement.

6. PURPOSE OF THE ORGANIZATION

The Society is an association of people committed to coordinating and administering treaty negotiations on behalf of the Wet'suwet'en House Groups with British Columbia and Canada as well as developing programs and services for the Wet'suwet'en and promoting, preserving and enhancing the Wet'suwet'en culture and territories.

The Directors and Hereditary Chiefs are reconsidering the purpose and objectives of the Society.

7. COMMITMENT

Xerox Canada Ltd., photocopier lease, \$1,498/quarterly, expires March, 2016.

WETSUWETEN TREATY OFFICE SOCIETY

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2013

SCHEDULE 1

Fund	Schedule	Opening Surplus (Deficit)	Revenue	Expenditure	Revenue Over Expenditure	Transfers	Loan Repayable	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$
Treaty and Administration								
BC Treaty Commission	2	-13,272,664	310,600	318,799	-8,199	-	-248,480	-13,529,343
Special Regional Initiatives	3	41,047	79,500	108,015	-28,515	-	-	12,532
Administration	4	186,730	507,633	334,310	173,323	569	-	360,622
Building Fund	5	64,284	68,911	55,678	13,233	-	-	77,517
Fundraising	6	-145,127	10,342	62,594	-52,252	-	-	-197,379
Wetsu'wet'en Ventures Ltd./LP	7	513,900	924,461	464,446	460,015	-	-	973,915
Treaty Related Measures	8	-	40,000	40,000	-	-	-	-
Economic Development - Huckleberry Mines	9	-	10,000	-	10,000	-	-	10,000
Human and Social Services								
Healthy Babies Healthy Families	10	-1,571	-	-	-	1,571	-	-
Wet'su'wet'en Unlocking Aboriginal Justice	11	-371	204,605	193,175	11,430	-	-	11,059
Reconnections	12	-208	43,980	43,773	207	-	-	-1
Culture Camp	13	3,352	7,460	9,887	-2,427	-	-	925
Wet'su'wet'en Child and Family Services	14	-	-	-	-	-	-	-
ANABIP	15	212,119	404,000	179,438	224,562	-212,119	-	224,562
Delegation Planning	16	41,413	-	-	-	-41,413	-	-
HSS Fundraising	17	710	25,375	12,720	12,655	-	-	13,365
Childcare Subsidies	18	12,494	10,798	11,948	-1,150	-1,571	-	9,773
Early Childhood Development Program	19	1,872	213,060	211,004	2,056	-	-	3,928
Wet'su'wet'en Approach to Child and Families								
Wellness	20	-	-	236,777	-236,777	253,532	-	16,755
Natural Resources								
MLRMP Protected Areas	21	2,193	-	-	-	-	-	2,193
Cultural Heritage Resource Assessments	22	569	-	-	-	-569	-	-
Mineral Liaison	23	71,561	127,834	61,744	66,090	-	-	137,651
Hudson Bay Mountain Resort Expansion	24	12,833	-	-	-	-	-	12,833
Gas & Oil Pipeline Communications	25	1,452	-	1,000	-1,000	-	-	452
EA Coordinator	26	-	17,789	49,027	-31,238	54,489	-	23,251
WETSUWETEN TREATY OFFICE SOCIETY								

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2013

SCHEDULE 1

Fund	Schedule	Opening Surplus (Deficit) \$	Revenue \$	Expenditure \$	Revenue Over Expenditure \$	Transfers \$	Loan Repayable \$	Closing Surplus (Deficit) \$
Natural Resources								
Environmental Monitoring Assistant Program	27	35,386	29,109	35,142	-6,033	-28,523	-	830
Berry Propagation Project	28	26,748	15,000	11,829	3,171	-	-	29,919
Cabin Building Project	29	-	-	-	-	-	-	-
Enbridge Project Review	30	17,416	-	-	-	-17,416	-	-
EAO Davidson Project	31	5,500	-	-	-	-5,500	-	-
Canadian Environmental Assessment	32	3,050	-	-	-	-3,050	-	-
Fisheries								
Wet'suwet'en Fisheries	33	4,677	445,680	454,003	-8,323	-	-	-3,646
Fish Harvest	34	3,740	32,638	45,156	-12,518	-	-	-8,778
Morice Town Tagging Program	35	-2,968	148,150	147,720	430	-	-	-2,538
Skeena Fisheries Commission	36	-3,179	25,860	58,579	-32,719	-	-	-35,898
Driftwood Foundation	37	-375	-	-	-	-	-	-375
		<u>-12,163,417</u>	<u>3,702,785</u>	<u>3,146,764</u>	<u>556,021</u>	<u>-</u>	<u>-248,480</u>	<u>-11,855,876</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

B.C. TREATY COMMISSION

SCHEDULE 2

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
INAC loan	248,480	248,480	248,400
BC Treaty Commission contribution	<u>62,120</u>	<u>62,120</u>	<u>62,100</u>
	<u>310,600</u>	<u>310,600</u>	<u>310,500</u>
EXPENDITURE			
Negotiation Team			
Negotiators	33,660	33,660	32,495
Negotiations travel	-	-	123
Honoraria/Committees			
Honoraria - chiefs	103,500	104,250	93,708
Committees	-	-	-
Assembly and meetings	20,453	14,400	20,013
Committee travel	4,983	-	1,913
Governance			
Researchers	-	-	7,982
Administration			
Treaty manager	33,660	33,660	32,495
Secretarial/support/finance	37,883	40,662	19,731
Human and social services manager	-	-	7,222
Benefits	12,572	12,540	16,641
Office rent	14,400	14,400	14,400
Office materials and supplies	3,099	3,705	895
Equipment rent	18,548	18,000	18,000
Computer equipment purchases	-	-	565
Computer software and support	1,915	-	1,751
Audit	10,511	10,542	7,500
Legal	-	8,504	1,259
Utilities	12,664	14,388	10,200
Postage and telephone	9,000	9,000	21,620
Internet	1,951	2,195	1,500
Travel	-	-	1,778
	<u>318,799</u>	<u>319,906</u>	<u>311,791</u>
REVENUE OVER EXPENDITURE	-8,199	-9,306	-1,291
LOAN REPAYABLE	-248,480	-248,480	-248,400
OPENING SURPLUS (DEFICIT)	<u>-13,272,664</u>	<u>-13,272,664</u>	<u>-13,022,973</u>
CLOSING SURPLUS (DEFICIT)	<u>-13,529,343</u>	<u>-13,530,450</u>	<u>-13,272,664</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SPECIAL REGIONAL INITIATIVES

SCHEDULE 3

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE	<u>79,500</u>	<u>53,000</u>	<u>53,000</u>
 EXPENDITURE			
Natural Resources			
Executive secretary	-	-	18,415
Wages - referrals and consultation	45,500	-	45,675
Benefits	7,530	-	7,049
GIS operator	43,680	42,000	38,808
Benefits	6,305	5,439	4,939
Technical			
Legal/Finance	5,000	-	7,358
Secretarial Support	-	-	783
Administration			
Strategic planning facilitator	-	8,750	-
Benefits	-	3,784	-
	<u>108,015</u>	<u>59,973</u>	<u>123,027</u>
 REVENUE OVER EXPENDITURE	 -28,515	 -6,973	 -70,027
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS	 <u>41,047</u>	 <u>41,047</u>	 <u>111,074</u>
 CLOSING SURPLUS	 <u>12,532</u>	 <u>34,074</u>	 <u>41,047</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ADMINISTRATION

SCHEDULE 4

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Administration recoveries	495,701	331,890	412,508
Other	11,932	38,046	1,692
	<u>507,633</u>	<u>369,936</u>	<u>414,200</u>
EXPENDITURE			
Advertising and donations	2,285	1,200	2,274
Archeology project	10,276	-	-
Audit	21,102	5,400	-
Bank charges	3,685	-	5,483
Chief stipend	6,000	-	-
Consultant fees	-	-	1,010
Equipment lease	9,434	18,000	10,097
Equipment purchases	-	6,000	43,246
IT support/software	14,570	11,427	10,576
Late fees and assessments	17,567	1,037	496
Legal/audit	4,126	17,669	18,801
Maintenance/janitorial	212	-	-
Office supplies and postage (recovery)	-10,182	14,160	23,283
Photocopy and fax	3,459	3,361	441
Telephone	14,291	21,600	15,707
Training/capacity building	2,719	7,894	-
Travel (recovery)	-1,149	6,400	7,363
Utilities	1,886	-	698
Vehicle insurance	4,285	3,305	1,310
Vehicle maintenance	12,895	6,000	772
Wages and benefits	216,849	288,106	196,532
	<u>334,310</u>	<u>411,559</u>	<u>338,089</u>
REVENUE OVER EXPENDITURE	173,323	-41,623	76,111
TRANSFER - OTHER FUNDS	569	-	-2,679
OPENING SURPLUS	186,730	186,730	113,298
CLOSING SURPLUS	<u>360,622</u>	<u>145,107</u>	<u>186,730</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

BUILDING FUND

SCHEDULE 5

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Rent	64,800	68,400	74,250
Interest	<u>4,111</u>	<u>600</u>	<u>5,381</u>
	<u>68,911</u>	<u>69,000</u>	<u>79,631</u>
 EXPENDITURE			
Administration	15,000	60,087	20,729
Insurance	9,037	9,037	9,037
Repairs and maintenance/renovations	25,278	32,100	24,726
Utilities	<u>6,363</u>	<u>12,000</u>	<u>7,000</u>
	<u>55,678</u>	<u>113,224</u>	<u>61,492</u>
 REVENUE OVER EXPENDITURE	 13,233	 -44,224	 18,139
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS	 <u>64,284</u>	 <u>64,284</u>	 <u>46,145</u>
 CLOSING SURPLUS	 <u>77,517</u>	 <u>20,060</u>	 <u>64,284</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

FUNDRAISING

SCHEDULE 6

	2013	2012
	\$	\$
REVENUE		
Grant funding	<u>10,342</u>	<u>10,610</u>
 EXPENDITURE		
Legal - SCC Intervention	32,463	-
Red Top	<u>30,131</u>	<u>26,432</u>
	<u>62,594</u>	<u>26,432</u>
 REVENUE OVER EXPENDITURE	-52,252	-15,822
 TRANSFER - OTHER FUNDS	-	-
 OPENING SURPLUS (DEFICIT)	<u>-145,127</u>	<u>-129,305</u>
 CLOSING SURPLUS (DEFICIT)	<u>-197,379</u>	<u>-145,127</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

WET'SUWET'EN VENTURES LTD./LP

SCHEDULE 7

	2013	2012
	\$	\$
REVENUE	<u>924,461</u>	<u>1,057,685</u>
 EXPENDITURE		
Administration	319,901	193,286
Bank charges and interest	5,857	3,135
Office and sundry	280	120
Professional services	10,117	7,553
Subcontractor	91,291	105,016
Rent	<u>37,000</u>	<u>37,000</u>
	<u>464,446</u>	<u>346,110</u>
 REVENUE OVER EXPENDITURE	 460,015	 711,575
 TRANSFER - OTHER FUNDS	 -	 720
 OPENING SURPLUS (DEFICIT)	 <u>513,900</u>	 <u>-198,395</u>
 CLOSING SURPLUS (DEFICIT)	 <u>973,915</u>	 <u>513,900</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2013

TREATY RELATED MEASURES

SCHEDULE 8

	Actual 2013 \$	Budget 2013 \$
REVENUE		
AANDC	<u>40,000</u>	<u>40,000</u>
EXPENDITURE		
Reasearch		
Administration	4,800	4,800
Clan liason and coordinator	9,540	10,195
Materials and supplies	851	-
Project director	7,002	12,138
Researcher and writer	3,392	10,520
Project costs		
Travel and transportation	-	1,042
Community meetings	7,881	1,305
Legal	<u>6,534</u>	<u>-</u>
	<u>40,000</u>	<u>40,000</u>
REVENUE OVER EXPENDITURE	-	-
TRANSFER - OTHER FUNDS	-	-
OPENING SURPLUS	<u>-</u>	<u>-</u>
CLOSING SURPLUS	<u>-</u>	<u>-</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ECONOMIC DEVELOPMENT - HUCKLEBERRY MINES

SCHEDULE 9

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Province of British Columbia	<u>10,000</u>	<u>10,000</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	10,000	10,000	-
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS	<u>-</u>	<u>-</u>	<u>-</u>
CLOSING SURPLUS	<u>10,000</u>	<u>10,000</u>	<u>-</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

HEALTHY BABIES HEALTHY FAMILIES

SCHEDULE 10

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE	-	-	-
EXPENDITURE	-	-	-
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	1,571	1,571	-
OPENING SURPLUS (DEFICIT)	-1,571	-1,571	-1,571
CLOSING SURPLUS (DEFICIT)	-	-	-1,571

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

WET'SUWET'EN UNLOCKING ABORIGINAL JUSTICE

SCHEDULE 11

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE	<u>204,605</u>	<u>206,629</u>	<u>181,531</u>
 EXPENDITURE			
Administration	22,604	23,929	12,733
Benefits	14,637	14,637	14,267
Gathering/feast	2,556	6,561	8,121
Meetings	10,665	20,911	-
Office and telephone	8,440	8,440	9,349
Program Awareness	5,392	5,392	4,791
Rent and utilities	13,200	13,200	14,400
Staff travel	2,727	2,727	7,270
Training	3,613	3,613	12,374
Wages	100,050	97,928	91,045
Youth programs	<u>9,291</u>	<u>9,291</u>	<u>23,884</u>
	<u>193,175</u>	<u>206,629</u>	<u>198,234</u>
 REVENUE OVER EXPENDITURE	 11,430	 -	 -16,703
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>-371</u>	 <u>-371</u>	 <u>16,332</u>
 CLOSING SURPLUS (DEFICIT)	 <u>11,059</u>	 <u>-371</u>	 <u>-371</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

RECONNECTIONS

SCHEDULE 12

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Ministry of Children and Family Development	<u>43,980</u>	<u>43,980</u>	<u>43,980</u>
 EXPENDITURE			
Wages - supervising manager	225	450	825
Office rent	4,974	-	6,300
Office supplies	-	-	496
Telephone and fax	-	-	1,525
Travel	-	-	176
Wages	<u>38,574</u>	<u>43,317</u>	<u>36,437</u>
	<u>43,773</u>	<u>43,767</u>	<u>45,759</u>
 REVENUE OVER EXPENDITURE	207	213	-1,779
 TRANSFER - OTHER FUNDS	-	-	-
 OPENING SURPLUS (DEFICIT)	<u>-208</u>	<u>-208</u>	<u>1,571</u>
 CLOSING SURPLUS (DEFICIT)	<u>-1</u>	<u>5</u>	<u>-208</u>

WET'SUEWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CULTURE CAMP

SCHEDULE 13

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Ministry of Children and Family Development	-	15,000	15,000
Wetzin'kwa Community Forest Corporation	<u>7,460</u>	<u>-</u>	<u>-</u>
	<u>7,460</u>	<u>15,000</u>	<u>15,000</u>
 EXPENDITURE			
Administration	-	646	200
Materials and supplies	1,836	2,514	2,635
Food	1,324	1,500	2,190
Travel	151	650	472
Wages and benefits	6,576	5,500	5,577
Workshops and training	<u>-</u>	<u>-</u>	<u>2,827</u>
	<u>9,887</u>	<u>10,810</u>	<u>13,901</u>
 REVENUE OVER EXPENDITURE	 -2,427	 4,190	 1,099
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS	 <u>3,352</u>	 <u>3,352</u>	 <u>2,253</u>
 CLOSING SURPLUS	 <u>925</u>	 <u>7,542</u>	 <u>3,352</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

WET'SUWET'EN CHILD AND FAMILY SERVICES

SCHEDULE 14

	2013	2012
	\$	\$
REVENUE	-	-
EXPENDITURE	-	-
REVENUE OVER EXPENDITURE	-	-
TRANSFER - OTHER FUNDS	-	10,926
OPENING SURPLUS (DEFICIT)	-	-10,926
CLOSING SURPLUS (DEFICIT)	-	-

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

ANABIP

SCHEDULE 15

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Ministry of Children and Family Development	400,000	-	-
Other	4,000	-	-
	<u>404,000</u>	<u>-</u>	<u>-</u>
EXPENDITURE			
Administration support worker	10,840	12,125	21,183
Advertising	-	-	5,463
ANABIP coordinator	25,130	42,184	6,663
ANABIP support worker	-	-	12,481
Bah'tlats feast ceremonies	3,254	7,500	9,858
Benefits	7,678	-	2,607
Board/Staff training	4,947	9,050	3,843
Community outreach/education	6,126	12,520	2,516
Cultural infrastructure	9,661	20,000	-
Equipment lease	15,400	13,200	25,000
G. Woodman secondment	19,075	22,288	18,250
Meeting expenses	1,559	3,000	1,904
Office rent	16,650	14,400	27,000
Program assistant	17,807	21,952	2,100
Program materials	8,673	15,000	23,212
Telephone	2,897	2,400	-
Travel	18,336	9,000	15,753
Youth and elder cultural camp	11,405	7,500	-
	<u>179,438</u>	<u>212,119</u>	<u>177,833</u>
REVENUE OVER EXPENDITURE	224,562	-212,119	-177,833
TRANSFER - OTHER FUNDS	-212,119	-	-5,463
OPENING SURPLUS	<u>212,119</u>	<u>212,119</u>	<u>395,415</u>
CLOSING SURPLUS	<u>224,562</u>	<u>-</u>	<u>212,119</u>

CARLYLE SHEPHERD & CO.

CHARTERED ACCOUNTANTS



WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

DELEGATION PLANNING

SCHEDULE 16

	2013	2012
	\$	\$
REVENUE		
Ministry of Children and Family Development	<u>-</u>	<u>100,000</u>
 EXPENDITURE		
Administration	-	10,910
Coordinator	-	18,250
Materials and supplies	-	357
Meetings	-	1,056
Rent	-	7,200
Researcher/Mandate development	-	4,000
Travel	<u>-</u>	<u>11,351</u>
	<u>-</u>	<u>53,124</u>
 REVENUE OVER EXPENDITURE	 -	 46,876
 TRANSFER - OTHER FUNDS	 -41,413	 -5,463
 OPENING SURPLUS	 <u>41,413</u>	 <u>-</u>
 CLOSING SURPLUS	 <u>-</u>	 <u>41,413</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

HSS FUNDRAISING

SCHEDULE 17

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Sports Legacies	-	-	1,000
BCAAFC	18,375	18,375	-
Wetzinkwa Community Forest Corporation	5,500	5,500	-
Moricietown Band Council	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>25,375</u>	<u>25,375</u>	<u>1,000</u>
 EXPENDITURE			
Fundraising	-	-	190
Materials and supplies	-	-	100
Meeting expense	7,303	-	-
Program co-ordinator	<u>5,417</u>	<u>-</u>	<u>-</u>
	<u>12,720</u>	<u>-</u>	<u>290</u>
 REVENUE OVER EXPENDITURE	 12,655	 25,375	 710
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS	 <u>710</u>	 <u>710</u>	 <u>-</u>
 CLOSING SURPLUS	 <u>13,365</u>	 <u>26,085</u>	 <u>710</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CHILDCARE SUBSIDIES

SCHEDULE 18

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Ministry of Children and Family Development	10,498	12,000	9,120
Other	<u>300</u>	<u>-</u>	<u>661</u>
	<u>10,798</u>	<u>12,000</u>	<u>9,781</u>
 EXPENDITURE			
Administration	1,799	1,800	6,607
Benefits	1,062	2,317	1,090
Childcare worker	43	29,706	14,243
Office	430	-	125
Preschool	-	1,200	-
Security and maintenance	5,177	5,052	5,318
Vehicle	<u>3,437</u>	<u>-</u>	<u>-</u>
	<u>11,948</u>	<u>40,075</u>	<u>27,383</u>
 REVENUE OVER EXPENDITURE	 -1,150	 -28,075	 -17,602
 TRANSFER - OTHER FUNDS	 -1,571	 -1,571	 -
 OPENING SURPLUS	 <u>12,494</u>	 <u>12,494</u>	 <u>30,096</u>
 CLOSING SURPLUS	 <u>9,773</u>	 <u>-17,152</u>	 <u>12,494</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

EARLY CHILDHOOD DEVELOPMENT PROGRAM

SCHEDULE 19

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Ministry of Children and Family Development	<u>213,060</u>	<u>195,305</u>	<u>213,060</u>
EXPENDITURE			
Administration			
Administration	16,884	15,477	16,884
Audit	-	557	-
Benefits	14,125	11,639	12,888
Child care worker	17,002	26,092	9,983
ECE family service	36,761	39,168	52,104
Facility insurance	-	300	-
Fuel and vehicle maintenance	5,379	5,636	3,901
Program coordinator	46,513	41,036	49,355
Rent	18,944	16,912	18,967
Staff development	43	2,580	2,648
Teacher's aide	12,963	-	-
Telephone and fax	7,273	4,840	7,356
Utilities	3,987	4,125	4,269
Van insurance	-	1,267	-
Vehicle lease	3,189	6,251	4,163
Program			
Community kitchen	1,454	1,925	1,274
Cultural awareness	2,362	2,850	2,572
FASD	2,038	1,100	1,004
Materials and supplies	18,967	10,154	21,124
Parent drop-ins	2,072	2,131	3,635
Voucher program	1,048	1,265	600
	<u>211,004</u>	<u>195,305</u>	<u>212,727</u>
REVENUE OVER EXPENDITURE	2,056	-	333
OPENING SURPLUS	<u>1,872</u>	<u>1,872</u>	<u>1,539</u>
CLOSING SURPLUS	<u>3,928</u>	<u>1,872</u>	<u>1,872</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2013

WET'SUWET'EN APPROACH TO CHILD AND WELLNESS INITIATIVE

SCHEDULE 20

	Actual 2013 \$	Budget 2013 \$
REVENUE	<u>-</u>	<u>-</u>
EXPENDITURE		
Admin support worker	17,553	654
Advertising	654	13,728
ANABIP coordinator	41,022	167
Bah'tlats feast ceremonies	1,257	3,000
Benefits	7,963	-
Board/Staff training	13,543	6,640
Community outreach/education	3,111	13,350
Consultant fees	18,744	9,647
Cultural infrastructure	4,857	1,464
Equipment lease	14,637	7,514
G. Woodman secondment	40,631	841
Meeting expenses	8,837	41,022
Office rent	18,035	17,553
Program assistant	22,363	40,631
Program materials	9,647	22,363
Staff training	4,554	7,963
Telephone	1,233	4,857
Travel	7,295	13,543
Youth and elder cultural camp	841	4,554
	<u>236,777</u>	<u>209,491</u>
REVENUE OVER EXPENDITURE	-236,777	-209,491
TRANSFER - OTHER FUNDS	253,532	209,491
OPENING SURPLUS	<u>-</u>	<u>-</u>
CLOSING SURPLUS	<u>16,755</u>	<u>-</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

MLRMP PROTECTED AREAS

SCHEDULE 21

	2013 \$	2012 \$
REVENUE	<u>-</u>	<u>-</u>
EXPENDITURE		
Administration	-	20
Travel	<u>-</u>	<u>1,022</u>
	<u>-</u>	<u>1,042</u>
REVENUE OVER EXPENDITURE	-	- 1,042
TRANSFER - OTHER FUNDS	-	-
OPENING SURPLUS	<u>2,193</u>	<u>3,235</u>
CLOSING SURPLUS	<u>2,193</u>	<u>2,193</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CULTURAL HERITAGE RESOURCE ASSESSMENTS

SCHEDULE 22

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE			
CHR trainer	<u>-</u>	<u>569</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-569	-
TRANSFER - OTHER FUNDS	-569	-	-
OPENING SURPLUS	<u>569</u>	<u>569</u>	<u>569</u>
CLOSING SURPLUS	<u>-</u>	<u>-</u>	<u>569</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

MINERAL LIAISON

SCHEDULE 23

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Bard Ventures	-	-	20,000
BC Hydro	10,000	10,000	-
Deerhorn Metals	20,000	20,000	20,000
Eagle Peak Resources	-	-	10,000
Huckleberry Mines	50,000	50,000	60,000
Lion's Gate Metals Inc.	10,000	10,000	10,000
New Chris Mines	10,000	10,000	-
Thompson Creek Metals	15,000	15,000	-
Wetzin'kwa Community Forest Corporation	1,985	1,985	2,800
Other	10,849	10,849	6,385
	<u>127,834</u>	<u>127,834</u>	<u>129,185</u>
EXPENDITURE			
Administration	184	184	-
Clan meetings	-	-	4,506
IT technical support	-	-	2,388
Materials and equipment	1,103	1,103	516
Telephone	985	985	414
Travel	-	-	622
Vehicle Insurance	1,394	1,394	-
Wages and benefits	58,078	58,078	50,974
	<u>61,744</u>	<u>61,744</u>	<u>59,420</u>
REVENUE OVER EXPENDITURE	66,090	66,090	69,765
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS	<u>71,561</u>	<u>71,561</u>	<u>1,796</u>
CLOSING SURPLUS	<u>137,651</u>	<u>137,651</u>	<u>71,561</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

HUDSON BAY MOUNTAIN RESORT EXPANSION

SCHEDULE 24

	2013	2012
	\$	\$
REVENUE	<u>-</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-
TRANSFER - OTHER FUNDS	-	-
OPENING SURPLUS	<u>12,833</u>	<u>12,833</u>
CLOSING SURPLUS	<u>12,833</u>	<u>12,833</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

GAS AND OIL PIPELINE COMMUNICATIONS

SCHEDULE 25

	2013	2012
	\$	\$
REVENUE	<u>-</u>	<u>-</u>
 EXPENDITURE		
Consultant fees	-	2,001
Supplies	<u>1,000</u>	<u>3,292</u>
	<u>1,000</u>	<u>5,293</u>
 REVENUE OVER EXPENDITURE	-1,000	-5,293
 TRANSFER - OTHER FUNDS	-	-
 OPENING SURPLUS	<u>1,452</u>	<u>6,745</u>
 CLOSING SURPLUS	<u>452</u>	<u>1,452</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

EA COORDINATOR

SCHEDULE 26

	2013	2012
	\$	\$
REVENUE		
Rio Tinto Alcan	10,000	-
Other	<u>7,789</u>	<u>-</u>
	<u>17,789</u>	<u>-</u>
 EXPENDITURE		
EA coordinator	43,544	14,405
Legal	5,890	-
Travel	109	-
Supplies (recovery)	<u>-516</u>	<u>-</u>
	<u>49,027</u>	<u>14,405</u>
 REVENUE OVER EXPENDITURE	 -31,238	 -14,405
 TRANSFER - OTHER FUNDS	 54,489	 -
 OPENING SURPLUS	 <u>-</u>	 <u>14,405</u>
 CLOSING SURPLUS	 <u>23,251</u>	 <u>-</u>

WETSUWETEN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ENVIRONMENTAL MONITORING ASSISTANT PROGRAM

SCHEDULE 27

	Huckleberry 2013	Swift Foundation 2013	Actual 2013	Budget 2013	Actual 2012
REVENUE	\$	\$	\$	\$	\$
Huckleberry Mine	-	-	-	-	50,000
Swift Foundation	-	-	-	-	24,986
Tides Canada	-	29,109	29,109	30,000	-
	-	29,109	29,109	30,000	74,986
EXPENDITURE					
Administration	-	2,628	2,628	3,748	2,186
Benefits	-	-	-	-	852
Clan meetings	-	9,942	9,942	17,824	6,715
Communications and planning	-	-	-	8,739	6,105
Department support	-	12,861	12,861	31,000	-
Elders honorarium	-	-	-	3,250	2,712
IT Technical Support	-	6,832	6,832	-	-
IT technical support	-	-	-	6,428	95
Travel	-	2,879	2,879	1,750	459
Vehicle repairs and maintenance	-	-	-	4,436	-
Wages - EA coordinator	-	-	-	27,952	10,202
Wages - Natural resource manager	-	-	-	19,859	10,274
	-	35,142	35,142	124,986	39,600
	-	-6,033	-6,033	-94,986	35,386
REVENUE OVER EXPENDITURE					
TRANSFER - OTHER FUNDS	-28,523	-	-28,523	-	-
OPENING SURPLUS	28,523	6,863	35,386	35,386	-
CLOSING SURPLUS	-	830	830	-59,600	35,386



WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

BERRY PROPAGATION PROJECT

SCHEDULE 28

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Wetzin'kwa Community Forest Corporation	<u>15,000</u>	<u>-</u>	<u>15,000</u>
 EXPENDITURE			
Administration	-	2,500	-
Consulting fees	978	2,000	-
Legal	5,806	-	4,966
Plant collection/planting	-	-	757
Reports	-	3,750	-
Travel	5,045	750	-
Wages and benefits	<u>-</u>	<u>2,000</u>	<u>-</u>
	<u>11,829</u>	<u>11,000</u>	<u>5,723</u>
 REVENUE OVER EXPENDITURE	 3,171	 -11,000	 9,277
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS	 <u>26,748</u>	 <u>26,748</u>	 <u>17,471</u>
 CLOSING SURPLUS	 <u>29,919</u>	 <u>15,748</u>	 <u>26,748</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

CABIN BUILDING PROJECT

SCHEDULE 29

	Actual 2013 \$	Actual 2012 \$
REVENUE	-	-
EXPENDITURE	-	-
REVENUE OVER EXPENDITURE	-	-
TRANSFER - OTHER FUNDS	-	1,959
OPENING SURPLUS (DEFICIT)	-	-1,959
CLOSING SURPLUS (DEFICIT)	-	-

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

ENBRIDGE PROJECT REVIEW

SCHEDULE 30

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Enbridge Inc.	-	-	14,750
EXPENDITURE			
Legal fees	-	-	1,364
Wet'suwet'en engagement protocol and clan input	-	-	1,600
	-	-	2,964
REVENUE OVER EXPENDITURE	-	-	11,786
TRANSFER - OTHER FUNDS	-17,416	-17,416	-
OPENING SURPLUS	17,416	17,416	5,630
CLOSING SURPLUS	-	-	17,416

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

EAO DAVIDSON PROJECT

SCHEDULE 31

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENDITURE	-	-	-
TRANSFER - OTHER FUNDS	-5,500	-5,500	-
OPENING SURPLUS	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
CLOSING SURPLUS	<u>-</u>	<u>-</u>	<u>5,500</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
CANADIAN ENVIRONMENTAL ASSESSMENT

SCHEDULE 32

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Canadian Environmental Assessment	-	-	88,584
EXPENDITURE			
Administration	-	-	10,000
Consultant fees	-	-	2,023
EA coordinator	-	-	35,034
Legal	-	-	11,721
Materials and supplies	-	-	289
Rent	-	-	3,000
Travel and meetings	-	-	841
Wages and benefits	-	-	11,270
	-	-	74,178
REVENUE OVER EXPENDITURE	-	-	14,406
TRANSFER - OTHER FUNDS	-3,050	-3,050	-
OPENING SURPLUS (DEFICIT)	3,050	3,050	-11,356
CLOSING SURPLUS (DEFICIT)	-	-	3,050

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31
WET'SUWET'EN FISHERIES

SCHEDULE 33

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Department of Fisheries and Oceans	445,680	450,000	450,952
EXPENDITURE			
Administration			
Administration	23,496	23,496	23,496
Legal	13,426	3,000	-
Meetings	1,476	-	-
Office and sundry	21,745	25,000	25,754
Telephone and fax	6,284	7,000	-
General Operating Expenses			
Archeaology project	8,647	-	-
Boat and tagging vehicle operating	9,854	12,000	12,661
Boat repairs and maintenance	5,443	650	166
Building repairs and maintenance	18,138	7,300	7,361
Canyon committee	4,787	5,000	5,922
Equipment repairs and maintenance	5,829	800	311
Tagging vehicle repairs and maintenance	2,676	3,000	-
Vehicle repairs and maintenance	26,374	10,000	9,928
Insurance			
Property insurance	236	-	316
Vehicle insurance	6,707	8,759	2,699
Professional Services			
Audit	-	-	3,000
Property, Plant and Equipment			
Computer equipment	1,379	2,000	1,986
Equipment and supplies	4,556	6,572	120
Equipment purchases (over \$500)	1,636	-	-
Equipment purchases (under \$500)	449	4,500	5,491
Vehicle lease	26,375	30,000	31,453
Rent	6,180	6,000	6,000
Salaries, Wages and Benefits			
Benefits		5,000	5,608
Biologist	6,139	55,000	57,159
Casual labour	80,752	46,000	46,642
Consultants - tagging	3,096	-	-
Field assistant	43,964	43,000	43,231
Fisheries manager	45,199	70,000	72,976
Labourer(s)	4,388	-	174
Monitoring	16,009	16,000	16,714
Ranger wages	19,515	23,000	22,798
Receptionist	23,144	20,000	10,866
Training	3,243	1,600	7,940
Travel	12,861	20,000	21,993
	454,003	454,677	442,765
REVENUE OVER EXPENDITURE	-8,323	-4,677	8,187
TRANSFER - OTHER FUNDS	-	-	-
OPENING SURPLUS (DEFICIT)	4,677	4,677	-3,510
CLOSING SURPLUS (DEFICIT)	-3,646	-	4,677

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31

FISH HARVEST

SCHEDULE 34

	2013	2012
	\$	\$
REVENUE		
Fish sales	<u>32,638</u>	<u>9,977</u>
 EXPENDITURE		
Supplies	28,771	4,395
Wages and benefits	<u>16,385</u>	<u>1,224</u>
	<u>45,156</u>	<u>5,619</u>
 REVENUE OVER EXPENDITURE	 -12,518	 4,358
 TRANSFER - OTHER FUNDS	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>3,740</u>	 <u>-618</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-8,778</u>	 <u>3,740</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

MORICETOWN TAGGING PROGRAM

SCHEDULE 35

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Department of Fisheries - North Coast			
Salmon Section	97,000	117,000	97,000
Pacific Salmon Foundation	<u>51,150</u>	<u>58,300</u>	<u>50,050</u>
	<u>148,150</u>	<u>175,300</u>	<u>147,050</u>
 EXPENDITURE			
Equipment and supplies	17,342	18,885	14,910
Equipment purchases	-	-	30,556
Jet boat operation	4,117	10,659	10,659
Office supplies	1,800	-	2,047
Wages - beach seine crew	73,526	73,526	54,424
Wages - dip net and tagging crew	<u>50,935</u>	<u>50,935</u>	<u>71,110</u>
	<u>147,720</u>	<u>154,005</u>	<u>183,706</u>
 REVENUE OVER EXPENDITURE	430	21,295	-36,656
 TRANSFER - OTHER FUNDS	-	-	-
 OPENING SURPLUS (DEFICIT)	<u>-2,968</u>	<u>-2,968</u>	<u>33,688</u>
 CLOSING SURPLUS (DEFICIT)	<u>-2,538</u>	<u>18,327</u>	<u>-2,968</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

SKEENA FISHERIES COMMISSION

SCHEDULE 36

	Actual 2013 \$	Budget 2013 \$	Actual 2012 \$
REVENUE			
Skeena Fisheries Commission	<u>25,860</u>	<u>-</u>	<u>-</u>
 EXPENDITURE			
Bad debts	29,000	-	-
Fisheries biologist	5,579	28,188	-
Travel - SFC	-	1,200	-
Travel - AFS	-	1,800	-
Wages - SFC	<u>24,000</u>	<u>2,000</u>	<u>-</u>
	<u>58,579</u>	<u>33,188</u>	<u>-</u>
 REVENUE OVER EXPENDITURE	 -32,719	 -33,188	 -
 TRANSFER - OTHER FUNDS	 -	 -	 -
 OPENING SURPLUS (DEFICIT)	 <u>-3,179</u>	 <u>-3,179</u>	 <u>-3,179</u>
 CLOSING SURPLUS (DEFICIT)	 <u>-35,898</u>	 <u>-36,367</u>	 <u>-3,179</u>

WET'SUWET'EN TREATY OFFICE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31

DRIFTWOOD FOUNDATION

SCHEDULE 37

	Actual 2013 \$	Actual 2012 \$
REVENUE	<u>-</u>	<u>-</u>
EXPENDITURE		
Clan meetings	<u>-</u>	<u>9,496</u>
REVENUE OVER EXPENDITURE	-	-9,496
TRANSFER - OTHER FUNDS	-	-
OPENING SURPLUS	<u>-375</u>	<u>9,121</u>
CLOSING SURPLUS (DEFICIT)	<u>-375</u>	<u>-375</u>