

**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**WET'SUWET'EN TREATY OFFICE SOCIETY**

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**MARCH 31, 2014**

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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, 2014 and the statements of changes in Society position, financial activities and cash flows for the year then ended and a summary of significant accounting policies.

**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 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.

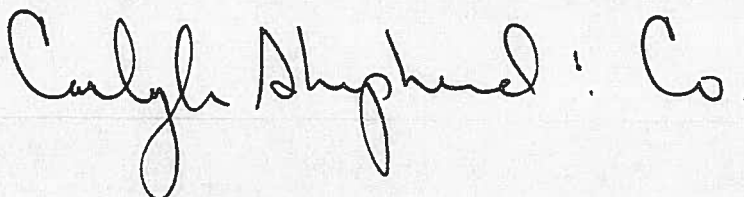
**Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2014 and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Society taken as a whole. The current year's supplementary information in Schedules 1 to 36 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 24, 2014



WET'SUWET'EN TREATY OFFICE SOCIETY

STATEMENT OF FINANCIAL POSITION

MARCH 31

ASSETS

	2014	2013
	\$	\$
<b>CURRENT</b>		
Cash	2,497,635	1,541,342
Accounts receivable (note 3)	707,022	267,860
Prepaid expenses	18,621	17,077
	<u>3,223,278</u>	<u>1,826,279</u>
<b>PROPERTY AND EQUIPMENT (notes 1 and 2)</b>	<u>673,101</u>	<u>721,580</u>
<b>OTHER</b>		
Security deposit	<u>15,000</u>	<u>15,000</u>
	<u>3,911,379</u>	<u>2,562,859</u>

APPROVED BY THE DIRECTORS

Jeff Bacon Director

Barbara Wilson Director

Paul May Director

James Hanot Director

\_\_\_\_\_  
Director

**WET'SUWET'EN TREATY OFFICE SOCIETY  
FIRST NATION NEGOTIATION SUPPORT AGREEMENT**

**STATEMENT OF FINANCIAL POSITION**

**MARCH 31**

**ASSETS**

	2014	2013
	\$	\$
<b>CURRENT</b>		
Cash	<u>8 265</u>	<u>9 539</u>

**LIABILITIES AND DEFICIT**

<b>CURRENT</b>		
Accounts payable and accruals	<u>7 826</u>	<u>8 433</u>
<b>NON-CURRENT</b>		
Loans payable (note 3)	<u>13 778 929</u>	<u>13 530 449</u>
<b>DEFICIT</b>		
Surplus (Deficit)	<u>-13 778 490</u>	<u>-13 529 343</u>
	<u>8 265</u>	<u>9 539</u>

APPROVED BY THE DIRECTORS

Jeff Brown Director

Barbara Wilson Director

Fred Wray Director

James Namet Director

\_\_\_\_\_ Director



**WET'SUWET'EN TREATY OFFICE SOCIETY**

**STATEMENT OF FINANCIAL POSITION**

**MARCH 31**

**LIABILITIES AND EQUITY**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT</b>		
Accounts payable and accruals	179,051	159,375
Government payables	5,264	7,330
Long-term debt, current portion	<u>34,736</u>	<u>31,601</u>
	<u>219,051</u>	<u>198,306</u>
 <b>NON-CURRENT</b>		
Long-term debt (note 5)	39,444	51,339
Loan payable (note 6)	<u>13,778,929</u>	<u>13,530,449</u>
	<u>13,818,373</u>	<u>13,581,788</u>
 <b>SOCIETY POSITION</b>		
Surplus (Deficit)		
BC Treaty Commission	-13,778,490	-13,529,343
Other	<u>3,053,523</u>	<u>1,673,467</u>
	-10,724,967	-11,855,876
Equity in property and equipment	<u>598,922</u>	<u>638,641</u>
	<u>-10,126,045</u>	<u>-11,217,235</u>
	<u>3,911,379</u>	<u>2,562,859</u>



**WET'SUWET'EN TREATY OFFICE SOCIETY**

**STATEMENT OF CHANGES IN SOCIETY POSITION**

**YEAR ENDED MARCH 31**

	<b>Surplus (Deficit)</b>	<b>Equity in Property and Equipment</b>	<b>Total 2014</b>	<b>Total 2013</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Opening balance	-11,855,876	638,641	-11,217,235	-11,467,004
Revenue over expenditure	1,203,842	-112,652	1,091,190	249,769
Fund transfer	<u>-72,933</u>	<u>72,933</u>	<u>-</u>	<u>-</u>
Closing balance	<u>-10,724,967</u>	<u>598,922</u>	<u>-10,126,045</u>	<u>-11,217,235</u>



# WET'SUWET'EN TREATY OFFICE SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

	2014 \$	2013 \$
<b>REVENUE</b>		
AANDC	94,925	40,000
BC Treaty Commission	62,120	62,120
Canfor	132,500	79,500
Department of Fisheries and Oceans	539,000	542,680
Landsharing/environmental agreements	804,882	276,742
Logging	2,020,643	924,461
Ministry of Children and Family Development	624,823	667,538
Other Social Work Funding	386,413	241,740
Other	657,051	619,524
	<u>5,322,357</u>	<u>3,454,305</u>
<b>EXPENDITURE</b>		
Administration	442,648	407,296
Advertising and donations	720	8,331
Amortization	112,652	117,104
Bad debts	28,770	29,000
Bank charges	5,537	27,109
Building repairs	43,562	43,416
Consultants	566,876	194,972
Equipment lease	83,590	58,019
Honoraria	109,250	109,500
Insurance	19,679	9,273
IT support/software	13,950	10,319
Legal	179,045	103,376
Maintenance	21,167	16,661
Meetings	50,857	84,839
Office supplies	102,866	29,222
Professional services	45,555	41,730
Program supplies	332,989	199,686
Rent	132,155	92,383
Telephone and internet	49,505	41,963
Training/workshops	121,297	32,662
Travel	61,307	53,237
Utilities	30,052	24,900
Vehicle	74,464	45,877
Wages and benefits	1,602,674	1,423,661
	<u>4,231,167</u>	<u>3,204,536</u>
<b>REVENUE OVER EXPENDITURE</b>	1,091,190	249,769
<b>OPENING POSITION</b>	<u>-11,217,235</u>	<u>-11,467,004</u>
<b>CLOSING POSITION</b>	<u>-10,126,045</u>	<u>-11,217,235</u>

**WET'SUWET'EN TREATY OFFICE SOCIETY**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED MARCH 31**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATIONS</b>		
Net income	1,091,190	249,769
Amortization	112,652	117,104
Changes in other working capital accounts	<u>-423,096</u>	<u>-33,733</u>
	<u>780,746</u>	<u>333,140</u>
<b>FINANCING ACTIVITIES</b>		
Long-term debt	-8,760	20,368
Loan payable	<u>248,480</u>	<u>248,480</u>
	<u>239,720</u>	<u>268,848</u>
<b>INVESTING ACTIVITIES</b>		
Property and equipment additions	-64,173	-89,700
Property and equipment disposals	<u>-</u>	<u>10,000</u>
	<u>-64,173</u>	<u>-79,700</u>
<b>CHANGE IN CASH</b>	956,293	522,288
<b>OPENING CASH BALANCE</b>	<u>1,541,342</u>	<u>1,019,056</u>
<b>CLOSING CASH BALANCE</b>	<u>2,497,635</u>	<u>1,541,344</u>

# WET'SUWET'EN TREATY OFFICE SOCIETY

## NOTES

MARCH 31, 2014

### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for 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 accounting standards for not-for-profit organizations 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. The Society measures financial assets and liabilities at market value at the date of acquisition.

The Society has a 99.9% partnership interest in Wet'suwet'en Ventures Limited Partnership. The Limited Partnership owns and manages Forest Licence A71014.

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

### 2. ACCOUNTS RECEIVABLE

Accounts receivable are reported net of a \$332,537 allowance for doubtful accounts (2013 \$281,763).

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, \$235,074 relates to the collection of litigation costs. The cost of litigation to March 31, 2014 totals \$301,026 (2013 \$278,716).

# WET'SUWET'EN TREATY OFFICE SOCIETY

## NOTES

MARCH 31, 2014

### 3. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	Net Book Value	
			2014	2013
	\$	\$	\$	\$
Buildings	709,654	310,727	398,927	415,548
Equipment				
Automotive	455,979	357,020	98,959	107,034
Other	831,893	656,678	175,215	198,998
	<u>1,997,526</u>	<u>1,324,425</u>	<u>673,101</u>	<u>721,580</u>

### 4. SECURITY DEPOSIT

The deposit is provided to the Ministry of Forests as a requirement of the forest licence agreements as security for the Partnership's performance of its obligations in respect of its forest licence or road permits.

### 5. LONG-TERM DEBT

	2014	2013
Daimler Chrysler Services Canada Inc.; secured by specified automotive equipment.		
\$686/month, including interest at 6.24% per annum	\$ 11,133	\$ 18,421
\$568/month, including interest at 3.99% per annum	16,710	22,734
Royal Bank of Canada, capital leases; secured by specific equipment.		
\$1,158/month including interest at 6.25% per annum	7,625	20,602
\$709/month including interest at 8.10% per annum	22,844	-
\$539/month including interest at 6.13% per annum	<u>15,868</u>	<u>21,183</u>
	74,180	82,940
Current portion	<u>34,736</u>	<u>31,601</u>
Non-current portion	<u>\$ 39,444</u>	<u>\$ 51,339</u>

Principal repayment during the next three years is as follows:

2015	\$ 34,736
2016	24,007
2017	<u>15,437</u>
	<u>\$ 74,180</u>

# **WET'SUWET'EN TREATY OFFICE SOCIETY**

## **NOTES**

**MARCH 31, 2014**

### **6. LOAN PAYABLE**

The Wet'suwet'en Treaty Office Society has signed promissory notes and First Nation Negotiation Support Agreements totaling \$13,778,929 as at March 31, 2014 (2013 \$13,530,449), 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.

### **7. PURPOSE OF THE ORGANIZATION**

The Society incorporated under the Society Act of British Columbia, 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 Society is exempt from income taxes.

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

### **8. COMMITMENT**

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



WET'SUWET'EN TREATY OFFICE SOCIETY

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2014

SCHEDULE 1

Fund	Schedule	Opening Surplus (Deficit)	Revenue	Expenditure	Revenue Over Expenditure	Transfers	Loan Repayable	Closing Surplus (Deficit)
		\$	\$	\$	\$	\$	\$	\$
<b>Treaty and Administration</b>								
BC Treaty Commission	2	-13,529,343	310,600	311,267	-667	-	-248,480	-13,778,490
Special Regional Initiatives	3	12,532	132,500	409,581	22,919	-	-	35,451
Administration	4	360,622	499,307	428,035	71,272	-	-	431,894
Building Fund	5	77,517	71,400	49,306	22,094	-	-	99,611
Fundraising	6	-197,379	-	61,705	-61,705	-	-	-259,084
Wet'suwet'en Ventures Ltd./LP	7	973,915	2,020,643	833,164	1,187,479	-88,185	-	2,073,209
Treaty Related Measures	8	-	94,925	101,829	-6,904	-	-	-6,904
Economic Development - Huckleberry Mines	9	10,000	10,000	-	10,000	-	-	20,000
<b>Human and Social Services</b>								
Healthy Babies Healthy Families	10	-	-	-	-	-	-	-
Wet'suwet'en Unlocking Aboriginal Justice	11	11,059	408,913	393,225	15,688	-	-	26,747
Reconnections	12	-1	43,980	42,880	1,100	-	-	1,099
Culture Camp	13	925	15,000	15,413	-413	-	-	512
ANABIP	14	224,562	233,331	472,685	-239,354	-	-	-14,792
Delegation Planning	15	-	-	-	-	-	-	-
HSS Fundraising	16	13,365	20,600	3,812	16,788	-	-	30,153
Childcare Subsidies	17	9,773	4,799	6,084	-1,285	-	-	8,488
Early Childhood Development Program	18	3,928	269,213	274,036	-4,823	-	-	-895
Wet'suwet'en Approach to Child and Families Wellness	19	16,755	36,000	30,557	5,443	-	-	22,198
<b>Natural Resources</b>								
MLRMP Protected Areas	20	2,193	-	-	-	-	-	2,193
Cultural Heritage Resource Assessments	21	-	-	-	-	-	-	-
Mineral Liaison	22	137,651	301,565	176,451	125,114	88,185	-	350,950
Hudson Bay Mountain Resort Expansion	23	12,833	-	-	-	-	-	12,833
Gas & Oil Pipeline Communications	24	452	-	-	-	-	-	452
EA Coordinator	25	23,251	261,977	78,305	183,672	-	-	206,923

WET'SUWET'EN TREATY OFFICE SOCIETY

SUMMARY STATEMENT OF REVENUE AND EXPENDITURE

YEAR ENDED MARCH 31, 2014

Fund	Schedule	Opening Surplus (Deficit)	Revenue			Revenue Over Expenditure	Transfers	Loan Repayable	Closing Surplus (Deficit)
			Revenue	Expenditure					
		\$	\$	\$	\$	\$	\$	\$	\$
Natural Resources									
Environmental Monitoring Assistant Program	26	830	62,145	55,681	6,464	-	-	-	7,294
Berry Propagation Project	27	29,919	45,000	1,716	43,284	-	-	-	73,203
Water Quality	28	-	110,842	82,853	27,989	-	-	-	27,989
Enbridge Project Review	29	-	-	-	-	-	-	-	-
EAO Davidson Project	30	-	-	-	-	-	-	-	-
Canadian Environmental Assessment	31	-	-	-	-	-	-	-	-
Fisheries									
Wet'suwet'en Fisheries	32	-3,646	442,000	512,307	-70,307	-	-	-	-73,953
Fish Harvest	33	-8,778	31,406	16,804	14,602	-	-	-	5,824
Morictown Tagging Program	34	-2,538	137,000	151,618	-14,618	-	-	-	-17,156
Skeena Fisheries Commission	35	-35,898	7,691	-17,866	25,557	-	-	-	-10,341
Driftwood Foundation	36	-375	-	-	-	-	-	-	-375
		-11,855,876	5,570,837	4,191,448	1,379,389	-	-	-248,480	-10,724,967



**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**YEAR ENDED MARCH 31**  
**B.C. TREATY COMMISSION**

**SCHEDULE 2**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
AANDC loan	248,480	248,480	248,480
BC Treaty Commission contribution	<u>62,120</u>	<u>62,120</u>	<u>62,120</u>
	<u>310,600</u>	<u>310,600</u>	<u>310,600</u>
<b>EXPENDITURE</b>			
Negotiation Team			
Negotiators	33,790	33,660	33,660
Honoraria/Committees			
Honoraria - chiefs	106,250	106,250	103,500
Committees	1,200	1,200	-
Assembly and meetings	22,352	22,000	20,453
Committee travel	540	1,500	4,983
Governance			
Researchers	-	5,338	-
Administration			
Treaty manager	33,790	33,660	33,660
Secretarial/support/finance	38,146	38,000	37,883
Benefits	15,428	10,182	12,572
Office rent	14,400	14,400	14,400
Office materials and supplies	5,052	4,373	3,099
Equipment rent	10,200	10,200	18,548
Computer equipment purchases	-	132	-
Computer software and support	63	-	1,915
Audit	10,505	10,505	10,511
Legal	1,272	-	-
Utilities	8,929	9,000	12,664
Postage and telephone	7,150	7,800	9,000
Internet	<u>2,200</u>	<u>2,400</u>	<u>1,951</u>
	<u>311,267</u>	<u>310,600</u>	<u>318,799</u>
<b>REVENUE OVER EXPENDITURE</b>	-667	-	-8,199
<b>LOAN REPAYABLE</b>	-248,480	-248,480	-248,480
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-13,529,343</u>	<u>-13,529,343</u>	<u>-13,272,664</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-13,778,490</u>	<u>-13,777,823</u>	<u>-13,529,343</u>

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

**SPECIAL REGIONAL INITIATIVES**

**SCHEDULE 3**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>	<u>132,500</u>	<u>53,000</u>	<u>79,500</u>
 <b>EXPENDITURE</b>			
Natural Resources			
Wages - referrals and consultation	45,814	-	45,500
Benefits	7,779	-	7,530
GIS operator	44,098	42,000	43,680
Benefits	6,225	5,440	6,305
Technical			
Legal/Finance	5,000	-	5,000
Administration			
Strategic planning facilitator	-	8,750	-
Benefits	-	3,784	-
Office materials and supplies	<u>665</u>	<u>-</u>	<u>-</u>
	<u>109,581</u>	<u>59,974</u>	<u>108,015</u>
 <b>REVENUE OVER EXPENDITURE</b>	 22,919	 -6,974	 -28,515
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>12,532</u>	 <u>12,532</u>	 <u>41,047</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>35,451</u>	 <u>5,558</u>	 <u>12,532</u>

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

**YEAR ENDED MARCH 31**

**ADMINISTRATION**

**SCHEDULE 4**

	<b>Actual 2014 \$</b>	<b>Budget 2014 \$</b>	<b>Actual 2013 \$</b>
<b>REVENUE</b>			
Administration recoveries	490,595	568,000	495,701
Other	<u>8,712</u>	<u>10,000</u>	<u>11,932</u>
	<u>499,307</u>	<u>578,000</u>	<u>507,633</u>
<b>EXPENDITURE</b>			
Advertising and donations	615	1,200	2,285
Archeology project	-	-	10,276
Audit	19,550	35,000	21,102
Bank charges	4,462	4,000	3,685
Chief stipend	3,000	-	6,000
Equipment lease	13,909	12,000	9,434
Equipment purchases	26,734	6,000	-
IT support/software	11,227	20,000	14,570
Late fees and assessments	1,075	1,000	17,567
Legal/audit	8,012	10,000	4,126
Maintenance/janitorial	-	-	212
Meetings	1,636	-	-
Office supplies and postage (recovery)	50,198	32,100	-10,182
Photocopy and fax	-	3,500	3,459
Telephone	17,375	17,000	14,291
Training/capacity building	13,058	10,000	2,719
Travel (recovery)	5,212	14,400	-1,149
Utilities	4,066	3,000	1,886
Vehicle insurance	2,711	2,800	4,285
Vehicle maintenance	13,519	20,000	12,895
Wages and benefits	<u>231,676</u>	<u>386,000</u>	<u>216,849</u>
	<u>428,035</u>	<u>578,000</u>	<u>334,310</u>
<b>REVENUE OVER EXPENDITURE</b>	71,272	-	173,323
<b>TRANSFER - OTHER FUNDS</b>	-	-	569
<b>OPENING SURPLUS (DEFICIT)</b>	<u>360,622</u>	<u>360,622</u>	<u>186,730</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>431,894</u>	<u>360,622</u>	<u>360,622</u>

**CARLYLE SHEPHERD & CO.**

CHARTERED ACCOUNTANTS



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

**YEAR ENDED MARCH 31**

**BUILDING FUND**

**SCHEDULE 5**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Rent	67,050	67,000	64,800
Interest	<u>4,350</u>	<u>4,500</u>	<u>4,111</u>
	<u>71,400</u>	<u>71,500</u>	<u>68,911</u>
 <b>EXPENDITURE</b>			
Administration	-	60,087	15,000
Insurance	9,677	9,037	9,037
Repairs and maintenance/renovations	33,193	32,100	25,278
Utilities	<u>6,436</u>	<u>12,000</u>	<u>6,363</u>
	<u>49,306</u>	<u>113,224</u>	<u>55,678</u>
 <b>REVENUE OVER EXPENDITURE</b>	22,094	-41,724	13,233
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>77,517</u>	<u>77,517</u>	<u>64,284</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>99,611</u>	<u>35,793</u>	<u>77,517</u>

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

**FUNDRAISING**

**SCHEDULE 6**

	2014	2013
	\$	\$
<b>REVENUE</b>		
Grant funding	<u>-</u>	<u>10,342</u>
 <b>EXPENDITURE</b>		
Legal - SCC Intervention	2,386	32,463
SCC Intervention - Tsilhqotin appeal	37,009	-
Red Top	<u>22,310</u>	<u>30,131</u>
	<u>61,705</u>	<u>62,594</u>
 <b>REVENUE OVER EXPENDITURE</b>	-61,705	-52,252
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-197,379</u>	<u>-145,127</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>-259,084</u>	<u>-197,379</u>



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

**YEAR ENDED MARCH 31**

**WET'SUWET'EN VENTURES LTD./LP**

**SCHEDULE 7**

	2014	2013
	\$	\$
<b>REVENUE</b>	<u>2,020,643</u>	<u>924,461</u>
 <b>EXPENDITURE</b>		
Administration	319,901	319,901
Bank charges and interest	306	5,857
Office and sundry	2,021	280
Professional services	12,500	10,117
Subcontractor	461,436	91,291
Rent	<u>37,000</u>	<u>37,000</u>
	<u>833,164</u>	<u>464,446</u>
 <b>REVENUE OVER EXPENDITURE</b>	 1,187,479	 460,015
 <b>TRANSFER - OTHER FUNDS</b>	 -88,185	 -
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>973,915</u>	 <u>513,900</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>2,073,209</u>	 <u>973,915</u>

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

**YEAR ENDED MARCH 31**

**TREATY RELATED MEASURES**

**SCHEDULE 8**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
AANDC - TRM	79,925	79,920	40,000
AANDC - Clan Runner Initiative	<u>15,000</u>	<u>15,000</u>	<u>-</u>
	<u>94,925</u>	<u>94,920</u>	<u>40,000</u>
 <b>EXPENDITURE</b>			
Reasearch			
Administration	5,316	5,316	4,800
Clan liason and coordinator	11,025	11,025	9,540
Clan runners	2,576	5,681	-
Materials and supplies	-	-	851
Project director	69,094	62,092	7,002
Researcher and writer	-	-	3,392
Project costs			
Equipment purchases	3,105	-	-
Travel and transportation	3,027	3,120	-
Community meetings	7,686	7,686	7,881
Legal	<u>-</u>	<u>-</u>	<u>6,534</u>
	<u>101,829</u>	<u>94,920</u>	<u>40,000</u>
 <b>REVENUE OVER EXPENDITURE</b>	 -6,904	 -	 -
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>-6,904</u>	 <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 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Province of British Columbia	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
 <b>EXPENDITURE</b>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>REVENUE OVER EXPENDITURE</b>	 10,000	 10,000	 10,000
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>10,000</u>	 <u>10,000</u>	 <u>-</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>20,000</u>	 <u>20,000</u>	 <u>10,000</u>

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

**HEALTHY BABIES HEALTHY FAMILIES**

**SCHEDULE 10**

	2014	2013
	\$	\$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	1,571
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-1,571</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>

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

**YEAR ENDED MARCH 31**

**WET'SUWET'EN UNLOCKING ABORIGINAL JUSTICE**

**SCHEDULE 11**

	<b>Actual 2014 \$</b>	<b>Budget 2014 \$</b>	<b>Actual 2013 \$</b>
<b>REVENUE</b>	<u>408,913</u>	<u>392,160</u>	<u>204,605</u>
<b>EXPENDITURE</b>			
Administration	49,793	46,193	22,604
Benefits	18,036	5,889	14,637
Equipment purchases	11,863	-	-
Gathering/feast	-	-	2,556
Meetings	3,967	14,968	10,665
Office and telephone	11,338	19,282	8,440
Program Awareness	2,700	2,059	5,392
Rent and utilities	14,400	14,400	13,200
Staff travel	7,869	9,015	2,727
Training	11,653	12,621	3,613
Wages	92,550	111,830	100,050
Youth programs	9,172	5,115	9,291
GUAJ administration	21,031	20,429	-
GUAJ office supplies	13,165	11,550	-
GUAJ Program Awareness	11,602	15,000	-
GUAJ rent	8,200	8,200	-
GUAJ telephone	10,306	11,000	-
GUAJ travel and training	12,075	11,161	-
GUAJ utilities	5,894	4,851	-
GUAJ wages and benefits	77,611	79,656	-
	<u>393,225</u>	<u>403,219</u>	<u>193,175</u>
<b>REVENUE OVER EXPENDITURE</b>	15,688	-11,059	11,430
<b>OPENING SURPLUS (DEFICIT)</b>	<u>11,059</u>	<u>11,059</u>	<u>-371</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>26,747</u>	<u>-</u>	<u>11,059</u>

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

**YEAR ENDED MARCH 31**

**RECONNECTIONS**

**SCHEDULE 12**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Ministry of Children and Family Development	<u>43,980</u>	<u>43,980</u>	<u>43,980</u>
 <b>EXPENDITURE</b>			
Administration	1,500	-	-
Wages - supervising manager	-	1,605	225
Office rent	3,000	3,902	4,974
Wages	<u>38,380</u>	<u>38,472</u>	<u>38,574</u>
	<u>42,880</u>	<u>43,979</u>	<u>43,773</u>
 <b>REVENUE OVER EXPENDITURE</b>	1,100	1	207
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-1</u>	<u>-1</u>	<u>-208</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>1,099</u>	<u>-</u>	<u>-1</u>

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

**CULTURE CAMP**

**SCHEDULE 13**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Ministry of Children and Family Development	15,000	15,000	-
Wetzin'kwa Community Forest Corporation	<u>-</u>	<u>-</u>	<u>7,460</u>
	<u>15,000</u>	<u>15,000</u>	<u>7,460</u>
 <b>EXPENDITURE</b>			
Administration	-	1,221	-
Materials and supplies	4,770	-	1,836
Food	-	-	1,324
Travel	1,299	1,299	151
Wages and benefits	9,344	8,635	6,576
Workshops and training	<u>-</u>	<u>4,770</u>	<u>-</u>
	<u>15,413</u>	<u>15,925</u>	<u>9,887</u>
 <b>REVENUE OVER EXPENDITURE</b>	 -413	 -925	 -2,427
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>925</u>	 <u>925</u>	 <u>3,352</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>512</u>	 <u>-</u>	 <u>925</u>



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

**ANABIP**

**SCHEDULE 14**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Ministry of Children and Family Development	233,331	233,331	400,000
Other	-	-	4,000
	<u>233,331</u>	<u>233,331</u>	<u>404,000</u>
<b>EXPENDITURE</b>			
Administration support worker	28,270	28,270	10,840
Advertising	105	105	-
ANABIP coordinator	64,195	64,195	25,130
Bah'tlats feast ceremonies	1,417	1,417	3,254
Benefits	19,369	19,883	7,678
Board/Staff training	7,191	8,417	4,947
Community outreach/education	13,474	12,520	6,126
Consultant fees	13,222	13,222	-
Cultural infrastructure	190	190	9,661
Equipment lease	26,400	26,400	15,400
G. Woodman secondment	66,668	66,668	19,075
Meeting expenses	6,574	6,528	1,559
Men's group	20,624	15,000	-
Office rent	28,800	29,250	16,650
Program assistant	44,112	44,112	17,807
Program materials	40,348	44,007	8,673
Telephone	5,621	5,622	2,897
Travel	28,915	18,814	18,336
Urban Wet'suwet'en gathering	21,956	18,000	-
Youth and elder cultural camp	35,234	35,273	11,405
	<u>472,685</u>	<u>457,893</u>	<u>179,438</u>
<b>REVENUE OVER EXPENDITURE</b>	-239,354	-224,562	224,562
<b>TRANSFER - OTHER FUNDS</b>	-	-	-212,119
<b>OPENING SURPLUS (DEFICIT)</b>	<u>224,562</u>	<u>224,562</u>	<u>212,119</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-14,792</u>	<u>-</u>	<u>224,562</u>

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

**YEAR ENDED MARCH 31**

**DELEGATION PLANNING**

**SCHEDULE 15**

	2014 \$	2013 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-41,413
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>41,413</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>



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

**YEAR ENDED MARCH 31**

**HSS FUNDRAISING**

**SCHEDULE 16**

	<b>Actual 2014 \$</b>	<b>Budget 2014 \$</b>	<b>Actual 2013 \$</b>
<b>REVENUE</b>			
2010 Legacies Now	13,800	7,000	-
BCAAFC	-	18,375	18,375
Wetzinkwa Community Forest Corporation	-	-	5,500
Other	<u>6,800</u>	<u>4,000</u>	<u>1,500</u>
	<u>20,600</u>	<u>29,375</u>	<u>25,375</u>
<b>EXPENDITURE</b>			
Fundraising	-	1,200	-
Meeting expense	-	24,540	7,303
Program co-ordinator	-	9,000	5,417
Youth conference	<u>3,812</u>	<u>8,000</u>	<u>-</u>
	<u>3,812</u>	<u>42,740</u>	<u>12,720</u>
<b>REVENUE OVER EXPENDITURE</b>	16,788	-13,365	12,655
<b>OPENING SURPLUS (DEFICIT)</b>	<u>13,365</u>	<u>13,365</u>	<u>710</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>30,153</u>	<u>-</u>	<u>13,365</u>

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

**YEAR ENDED MARCH 31**

**CHILDCARE SUBSIDIES**

**SCHEDULE 17**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Ministry of Children and Family Development	4,799	5,000	10,498
Other	-	-	300
	<u>4,799</u>	<u>5,000</u>	<u>10,798</u>
 <b>EXPENDITURE</b>			
Administration	1,800	1,800	1,799
Benefits	-	-	1,062
Childcare worker	-	-	43
Office	-	500	430
Security and maintenance	4,284	5,000	5,177
Vehicle	-	-	3,437
	<u>6,084</u>	<u>7,300</u>	<u>11,948</u>
 <b>REVENUE OVER EXPENDITURE</b>	-1,285	-2,300	-1,150
 <b>TRANSFER - OTHER FUNDS</b>	-	-	-1,571
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>9,773</u>	<u>9,773</u>	<u>12,494</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>8,488</u>	<u>7,473</u>	<u>9,773</u>

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

**EARLY CHILDHOOD DEVELOPMENT PROGRAM**

**SCHEDULE 18**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Ministry of Children and Family Development	<u>269,213</u>	<u>269,213</u>	<u>213,060</u>
<b>EXPENDITURE</b>			
Administration			
Administration	16,904	17,174	16,884
Audit	-	557	-
Benefits	14,176	13,695	14,125
Child care worker	40,598	40,615	17,002
ECE family service	39,433	39,433	36,761
Fuel and vehicle maintenance	3,686	3,416	5,379
Program coordinator	9,555	9,555	46,513
Rent	20,355	20,458	18,944
Staff development	3,809	3,809	43
Teacher's aide	12,442	13,019	12,963
Telephone and fax	6,460	6,965	7,273
Training	11,133	15,881	-
Utilities	4,727	4,666	3,987
Van insurance	1,649	1,267	-
Vehicle lease	6,819	6,251	3,189
Program			
Children's festival facilitators	16,404	8,938	-
Children's materials and supplies	13,767	14,428	-
Children's workshop and transportation	16,616	15,600	-
Community kitchen	-	150	1,454
Cultural awareness	693	453	2,362
FASD	312	312	2,038
Materials and supplies	32,768	35,235	18,967
Parent drop-ins	680	714	2,072
Voucher program	<u>1,050</u>	<u>550</u>	<u>1,048</u>
	<u>274,036</u>	<u>273,141</u>	<u>211,004</u>
<b>REVENUE OVER EXPENDITURE</b>	-4,823	-3,928	2,056
<b>OPENING SURPLUS (DEFICIT)</b>	<u>3,928</u>	<u>3,928</u>	<u>1,872</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-895</u>	<u>-</u>	<u>3,928</u>

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

**WET'SUWET'EN APPROACH TO CHILD AND FAMILIES WELLNESS**  
**SCHEDULE 19**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
<b>EXPENDITURE</b>			
Admin support worker	-	-	17,553
Advertising	-	-	654
ANABIP coordinator	-	-	41,022
Bah'tlats feast ceremonies	-	-	1,257
Benefits	-	-	7,963
Board/Staff training	-	-	13,543
Community outreach/education	-	-	3,111
Consultant fees	23,259	8,259	18,744
Cultural infrastructure	-	-	4,857
Equipment lease	-	-	14,637
G. Woodman secondment	2,101	2,101	40,631
Meeting expenses	606	606	8,837
Office rent	-	-	18,035
Program assistant	-	-	22,363
Program materials	1,023	1,023	9,647
Staff training	64	64	4,554
Telephone	503	504	1,233
Travel	3,001	3,001	7,295
Youth and elder cultural camp	-	-	841
	<u>30,557</u>	<u>15,558</u>	<u>236,777</u>
<b>REVENUE OVER EXPENDITURE</b>	5,443	20,442	-236,777
<b>TRANSFER - OTHER FUNDS</b>	-	-	253,532
<b>OPENING SURPLUS (DEFICIT)</b>	<u>16,755</u>	<u>16,755</u>	<u>-</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>22,198</u>	<u>37,197</u>	<u>16,755</u>

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

**YEAR ENDED MARCH 31**

**MLRMP PROTECTED AREAS**

**SCHEDULE 20**

	2014	2013
	\$	\$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>2,193</u>	<u>2,193</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<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 21**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-569
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>569</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>

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

**YEAR ENDED MARCH 31**

**MINERAL LIAISON**

**SCHEDULE 22**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
BC Hydro	10,750	10,750	10,000
Deerhorn Metals	-	-	20,000
Gold Reach Resources	10,000	-	-
Huckleberry Mines	50,000	-	50,000
Lion's Gate Metals Inc.	-	-	10,000
Lloyd Minerals Inc.	10,000	10,000	-
New Chris Mines	-	-	10,000
PNG Looping Project	55,000	55,000	-
Pacific Trails Pipeline	74,600	74,600	-
Province of BC Coastal Gas Link	55,000	59,500	-
Quartz Mountain Resources Ltd.	25,000	25,000	-
Thompson Creek Metals	-	-	15,000
Wetzin'kwa Community Forest Corporation	1,500	-	1,985
Other	9,715	4,252	10,849
	<u>301,565</u>	<u>239,102</u>	<u>127,834</u>
<b>EXPENDITURE</b>			
Administration	407	407	184
Clan meetings	1,345	1,345	-
IT technical support	2,660	2,660	-
Legal	1,376	-	-
Legal settlement	88,185	88,185	-
Materials and equipment	6,338	5,535	1,103
Telephone	1,069	989	985
Travel	4,853	8,433	-
Vehicle insurance	1,394	1,617	1,394
Vehicle maintenance	2,911	2,911	-
Wages and benefits	65,913	65,182	58,078
	<u>176,451</u>	<u>177,264</u>	<u>61,744</u>
<b>REVENUE OVER EXPENDITURE</b>	125,114	61,838	66,090
<b>TRANSFER - OTHER FUNDS</b>	88,185	88,185	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>137,651</u>	<u>137,651</u>	<u>71,561</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>350,950</u>	<u>287,674</u>	<u>137,651</u>



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

**YEAR ENDED MARCH 31**

**HUDSON BAY MOUNTAIN RESORT EXPANSION**

**SCHEDULE 23**

	2014 \$	2013 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>12,833</u>	<u>12,833</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<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 24**

	2014 \$	2013 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
 <b>EXPENDITURE</b>		
Supplies	<u>-</u>	<u>1,000</u>
 <b>REVENUE OVER EXPENDITURE</b>	-	-1,000
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>452</u>	<u>1,452</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>452</u>	<u>452</u>

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

**EA COORDINATOR**

**SCHEDULE 25**

	2014	2013
	\$	\$
<b>REVENUE</b>		
Coastal Gaslink Project Assessment	154,765	-
Pacific Northern Gas Looping Project	84,500	-
Other	<u>22,712</u>	<u>17,789</u>
	<u>261,977</u>	<u>17,789</u>
 <b>EXPENDITURE</b>		
Administration	2,500	-
EA coordinator	62,217	43,544
Legal	11,779	5,890
Travel	1,570	109
Supplies (recovery)	<u>239</u>	<u>-516</u>
	<u>78,305</u>	<u>49,027</u>
 <b>REVENUE OVER EXPENDITURE</b>	183,672	-31,238
 <b>TRANSFER - OTHER FUNDS</b>	-	54,489
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>23,251</u>	<u>-</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>206,923</u>	<u>23,251</u>

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

**YEAR ENDED MARCH 31**

**ENVIRONMENTAL MONITORING ASSISTANT PROGRAM**

**SCHEDULE 26**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Tides Canada	<u>62,145</u>	<u>62,145</u>	<u>29,109</u>
 <b>EXPENDITURE</b>			
Administration	-	-	2,628
Clan meetings	401	-	9,942
Communications and planning	27,598	27,598	-
Department support	-	-	12,861
IT technical support	-	-	6,832
Materials and supplies	27,336	30,759	-
Travel	<u>346</u>	<u>301</u>	<u>2,879</u>
	<u>55,681</u>	<u>58,658</u>	<u>35,142</u>
 <b>REVENUE OVER EXPENDITURE</b>	 6,464	 3,487	 -6,033
 <b>TRANSFER - OTHER FUNDS</b>	 -	 -	 -28,523
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>830</u>	 <u>830</u>	 <u>35,386</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>7,294</u>	 <u>4,317</u>	 <u>830</u>

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

**YEAR ENDED MARCH 31**

**DRIFTWOOD FOUNDATION**

**SCHEDULE 36**

	2014	2013
	\$	\$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-375</u>	<u>-375</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-375</u>	<u>-375</u>



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

**SKEENA FISHERIES COMMISSION**

**SCHEDULE 35**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Skeena Fisheries Commission	<u>7,691</u>	<u>-</u>	<u>25,860</u>
 <b>EXPENDITURE</b>			
Bad debts (recovery)	-22,000	-	29,000
Equipment rental	4,134	-	-
Fisheries biologist	-	3,132	5,579
Travel - SFC	-	150	-
Travel - AFS	-	150	-
Wages - SFC	<u>-</u>	<u>-</u>	<u>24,000</u>
	<u>-17,866</u>	<u>3,432</u>	<u>58,579</u>
 <b>REVENUE OVER EXPENDITURE</b>	 25,557	 -3,432	 -32,719
 <b>OPENING SURPLUS (DEFICIT)</b>	 <u>-35,898</u>	 <u>-35,898</u>	 <u>-3,179</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	 <u>-10,341</u>	 <u>-39,330</u>	 <u>-35,898</u>

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

**YEAR ENDED MARCH 31**

**MORICETOWN TAGGING PROGRAM**

**SCHEDULE 34**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Department of Fisheries - North Coast			
Salmon Section	97,000	117,000	97,000
Pacific Salmon Foundation	<u>40,000</u>	<u>58,300</u>	<u>51,150</u>
	<u>137,000</u>	<u>175,300</u>	<u>148,150</u>
 <b>EXPENDITURE</b>			
Equipment and supplies	9,160	7,765	17,342
Jet boat operation	337	337	4,117
Office supplies	493	308	1,800
Wages - beach seine crew	64,719	64,711	73,526
Wages - dip net and tagging crew	<u>76,909</u>	<u>76,903</u>	<u>50,935</u>
	<u>151,618</u>	<u>150,024</u>	<u>147,720</u>
 <b>REVENUE OVER EXPENDITURE</b>	-14,618	25,276	430
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-2,538</u>	<u>-2,538</u>	<u>-2,968</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>-17,156</u>	<u>22,738</u>	<u>-2,538</u>

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

**YEAR ENDED MARCH 31**

**FISH HARVEST**

**SCHEDULE 33**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE</b>		
Fish sales	<u>31,406</u>	<u>32,638</u>
 <b>EXPENDITURE</b>		
Supplies	12,015	28,771
Wages and benefits	<u>4,789</u>	<u>16,385</u>
	<u>16,804</u>	<u>45,156</u>
 <b>REVENUE OVER EXPENDITURE</b>	14,602	-12,518
 <b>OPENING SURPLUS (DEFICIT)</b>	<u>-8,778</u>	<u>3,740</u>
 <b>CLOSING SURPLUS (DEFICIT)</b>	<u>5,824</u>	<u>-8,778</u>

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

**SCHEDULE 32**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Department of Fisheries and Oceans	<u>442,000</u>	<u>442,000</u>	<u>445,680</u>
<b>EXPENDITURE</b>			
Administration			
Administration	23,496	23,496	23,496
Bad debt	50,464	50,464	-
Legal	-	-	13,426
Meetings	-	-	1,476
Office and sundry	12,784	5,992	21,745
Telephone and fax	5,971	3,000	6,284
General Operating Expenses			
Archeaology project	3,483	2,406	8,647
Boat and tagging vehicle operating	26,537	21,287	9,854
Boat repairs and maintenance	5,736	3,085	5,443
Building repairs and maintenance	10,369	993	18,138
Canyon committee	3,673	3,673	4,787
Equipment repairs and maintenance	15,431	14,329	5,829
Tagging vehicle repairs and maintenance	4,414	4,415	2,676
Vehicle repairs and maintenance	17,643	17,643	26,374
Insurance			
Property insurance	865	866	236
Vehicle insurance	9,137	9,600	6,707
Professional Services			
Audit	3,000	3,000	-
Property, Plant and Equipment			
Computer equipment	2,699	2,662	1,379
Equipment and supplies	6,147	5,998	4,556
Equipment purchases (over \$500)	-	-	1,636
Equipment purchases (under \$500)	1,233	1,200	449
Vehicle lease	22,128	18,440	26,375
Rent	6,000	6,000	6,180
Salaries, Wages and Benefits			
Biologist	-	-	6,139
Casual labour	63,799	80,000	80,752
Consultants - tagging	600	2,615	3,096
Field assistant	41,233	45,000	43,964
Fisheries manager and staff	80,634	85,000	45,199
Labourer(s)	9,479	9,500	4,388
Monitoring	13,071	13,000	16,009
Ranger wages	15,785	16,000	19,515
Receptionist	33,721	34,000	23,144
Training	18,100	5,400	3,243
Travel	4,675	3,400	12,861
	<u>512,307</u>	<u>492,464</u>	<u>454,003</u>
<b>REVENUE OVER EXPENDITURE</b>	-70,307	-50,464	-8,323
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-3,646</u>	<u>-3,646</u>	<u>4,677</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-73,953</u>	<u>-54,110</u>	<u>-3,646</u>

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

**YEAR ENDED MARCH 31**

**CANADIAN ENVIRONMENTAL ASSESSMENT**

**SCHEDULE 31**

	2014 \$	2013 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-3,050
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>3,050</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>



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

**YEAR ENDED MARCH 31**

**EAO DAVIDSON PROJECT**

**SCHEDULE 30**

	2014 \$	2013 \$
<b>REVENUE</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENDITURE</b>	-	-
<b>TRANSFER - OTHER FUNDS</b>	-	-5,500
<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>5,500</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>

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

**YEAR ENDED MARCH 31**

**ENBRIDGE PROJECT REVIEW**

**SCHEDULE 29**

	2014 \$	2013 \$
REVENUE	<u>                    </u>	<u>                    -</u>
EXPENDITURE	<u>                    -</u>	<u>                    -</u>
		-
REVENUE OVER EXPENDITURE	-	-
TRANSFER - OTHER FUNDS	-	-17,416
OPENING SURPLUS (DEFICIT)	<u>                    -</u>	<u>          17,416</u>
CLOSING SURPLUS (DEFICIT)	<u>                    -</u>	<u>                    -</u>

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

**YEAR ENDED MARCH 31, 2014**

**WATER QUALITY**

**SCHEDULE 28**

**REVENUE**

Bulkley Valley Research Centre	\$ 86,504
Other	<u>24,338</u>
	<u>110,842</u>

**EXPENDITURE**

Equipment purchases	23,338
Equipment repairs and maintenance	1,869
Materials and supplies	12,324
Wages and benefits	<u>45,322</u>
	<u>82,853</u>

<b>REVENUE OVER EXPENDITURE</b>	27,989
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<b>OPENING SURPLUS (DEFICIT)</b>	<u>-</u>
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<b>CLOSING SURPLUS (DEFICIT)</b>	<u>\$ 27,989</u>
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**WET'SUWET'EN TREATY OFFICE SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31**

**BERRY PROPAGATION PROJECT**

**SCHEDULE 27**

	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$
<b>REVENUE</b>			
Wetzin'kwa Community Forest Corporation	<u>45,000</u>	<u>45,000</u>	<u>15,000</u>
<b>EXPENDITURE</b>			
Consulting fees	-	-	978
Legal	1,716	1,716	5,806
Travel	<u>-</u>	<u>-</u>	<u>5,045</u>
	<u>1,716</u>	<u>1,716</u>	<u>11,829</u>
<b>REVENUE OVER EXPENDITURE</b>	43,284	43,284	3,171
<b>OPENING SURPLUS (DEFICIT)</b>	<u>29,919</u>	<u>29,919</u>	<u>26,748</u>
<b>CLOSING SURPLUS (DEFICIT)</b>	<u>73,203</u>	<u>73,203</u>	<u>29,919</u>