



Girl Guides  
of Canada  
Guides  
du Canada

# West Coast Area Annual Report 2011







## Commissioner's Message

Continuing from the excitement of the 100<sup>th</sup> Anniversary of Guiding in 2010, we launched into 2011 looking forward to a year of exciting adventures. Halfway through the year, I moved from being a District Commissioner to your new Area Commissioner. With the support of all the members of Area Council and our Guiders, I survived! Shortly before writing this message, I asked my Area Council to submit some highlights from this year. I was amazed by how much we accomplished and found it very challenging to fit it all onto this page.

A major highlight of this year was SOAR (Spirit of Adventure Rendez-vous), our Provincial Camp of epic proportions. This week-long camp was a once-in-a-lifetime experience for girls and Guiders alike. This year, SOAR was held in Agassiz. We had 23 patrols attend from West Coast Area along with dozens of adult members volunteering as core staff. Our camping committee offered great support for our SOAR patrols, organizing two practice camps, coordinating transportation for all the girls and their gear, and answering numerous questions from participants.

In August, Guiders and girls plunged into a week of marine-themed activities at our second annual Area camp, Holiday Deep Sea Adventures, hosted at Camp Olave. Throughout the year, our Districts held a number of camps with themes like Abra-camp-dabra, West Point Grey goes to Hogwarts, Sparks Go Wild at the Palace, Space Adventure, Western, and Festivals of the World. Our members thoroughly enjoyed our Area's camping facilities, from District Camps at Camp Olave to advancement ceremonies at Woodward's Landing, and a Guider Getaway at Hollyburn Chalet.

Besides all this camping, we have been bringing Guiding all over the community. This summer, we attended the Vancouver Pride Festival, one of the largest community festivals in the Lower Mainland. Our Districts participated in community events such as Everett Crowley Days, Champlain Community Fair, Marpole Days, YMCA Healthy Kids Day, Hats off Day, Earth Day Parade, Chinese New Year Parade, Vancouver Sun Run, and Remembrance Day ceremonies.

Service is also a very important part of Guiding, and our Districts enthusiastically participated in numerous service projects including tree planting in Queens Park, making Christmas stockings for children, supporting soup kitchens, running a penny drive for the Canadian World Friendship Fund, environmental clean-ups at Foreshore Park and Renfrew Ravine, filling Operation Christmas Child shoeboxes, and collecting donations for women's shelters.

Our Guiders and girls were recognized for their accomplishments at the Area Awards Dinner, Celebration of Achievement, and numerous District events. In addition, 11 bursaries were awarded to members from Brownies to adult members.

With the multiple transitions of Commissioners and Advisers, this year has certainly been a year of change. Thank you to Donna and Angela for their dedicated service to West Coast Area. They have been instrumental in keeping this Area running through transitions and amalgamations. I look forward to the journey ahead as Area Commissioner.

Thanks for a fabulous year!

Belinda Li  
West Coast Area Commissioner

## Resolution of Thanks

Thank you to everyone who has given their time and resources to contribute to the success of Guiding in West Coast Area.

**Guiders, Commissioners, Council Members, Trefoil Guilds, Link and Committee members** who bring their enthusiasm and a multitude of skills to this Area. We truly appreciate everything that you do for Guiding.

**Spouses, families, and friends** for their encouragement, patience and support of our Guiders and girls. Without their support, we could not be successful.

The **Provincial Council** and **Provincial Office Staff** who help and support us in our endeavors.

**Places of worship, community halls, and libraries** which give space for meetings and many extra events.

The **School Boards** and the **Parks and Recreation Boards** of Vancouver, Burnaby, New Westminster, Richmond, Ladner, Tsawwassen, and South Delta for the use of their facilities, especially meeting spaces.

The **Royal Canadian Mounted Police** for providing officers to escort our Canada Cord recipients during the Celebration of Achievement.

The **local papers** for their presentation of Guiding activities to the public.

The **local businesses** for allowing us the opportunity to sell cookies and their support of Guiding in the community.

**Dianne J. Alsop**, our accountant for her assistance with our financial reporting.

**Matt Stregger**, for providing the computer server for our West Coast Area and Camp Olave websites.

The **University of British Columbia, Development Office Awards Services** for administering the selection for the Elizabeth Rogers Trust Scholarship.

The **Gamma Phi Beta Sorority** who sponsored girls to attend Holidaze, our Area camp.

We acknowledge with thanks to the following groups and individuals for donations to West Coast Area: Dolores Racine, Georgia Runcie, Muriel Murray, Gamma Phi Beta Foundation, TELUS and their Employees

Thank you all!

## West Coast Area Council

Area Commissioner	Angela Assalone and Donna Hillman (January – June), Belinda Li (July – December)
Treasurers	Farida Raghavji, Donna Hillman (July – December)
Secretary	Toki Menendez (January – May), Robyn So (June – December)
Awards Advisers	Lorna Cloutier, Diana Bragg, Kendra Coleman
Camping Adviser	Cindy Parkin
International Adviser	Marina Walker
Membership Adviser	Heather Reandy
Program Advisers	Tara Wasney, Denise Nardi (January – September)
Public Relations Adviser	Linda Atkins (January – October)
Special Events Advisers	Joanne Stregger, Christine Lovatt
Training Adviser	Nancy Poisson
Elected Members	Tarmi Phillips, Lauren Reid
<b>District Commissioners</b>	
Burnaby Glens	Marie Fenton (January – August), Sue Digney, Brenda Sampson (September – December)
Burnaby Lakes	Jane Read
Burnaby Mountain	Niki Ackbar (January – August), Gerry Koepke (September – December)
Burnaby North	Roberta Franchini, Shelley Reid
Fraser Gateway	Jess McKenzie (January – August), Heidi Czako (September – December)
Hillcrest	Cheryl Hutchcroft (January – August)
Kitsilano/Fairview	Christine Lovatt and Jill Darling
Ladner	Paula McElroy
Mackenzie Heights	Denise Nardi, Tara Wasney (January – October), Ashley Reid (August – December)
New Westminster	Linda Hale
Ocean Vista	Leanne Davies, Kim Schweighardt (November – December)
Renfrew	Belinda Li (January – June), Vicki Burt (July – December)
River's Edge	Carol Kostopolus & Lauren McCaughey (July – December)
Southridge	Debbie Fairhurst and Peggy Hollas
Tsawwassen	Carol Guest (January – August), Jane Ilott (September – December)
West Point Grey	Janine Graham

### Trefoil Guild Presidents

1 <sup>st</sup> Vancouver Trefoil Guild	Margaret Bayliss
2 <sup>nd</sup> Vancouver Trefoil Guild	Pam Healey (January – August), Diana Bragg (September – December), Catherine Deans
41 <sup>st</sup> Vancouver Trefoil Guild	Janet MacKinnon
All Terrain Trefoil Guild	Fay Duxbury
Blue Heron Trefoil Guild	Pam Allen
Burnaby North Trefoil Guild	Paulene Hall
Burnaby Royal Trefoil Guild	Audrey Foley
Fraser Delta Area Trefoil Guild	Bea Robertson
Same Time Next Year Trefoil Guild	Christine Halston
The Legends Trefoil Guild	Angela Bopp
Vancouver Gold Trefoil Guild	Marlene Purvey

# Congratulations to all the West Coast Area members recognized in 2011

## Gold Merit

Niki Ackbar  
Angela Assalone  
Brienna Greenaway  
Donna Hillman  
Denise Nardi

## Silver Merit

Betty-Anne Lindsay  
Paula McElroy  
Jess McKenzie  
Barb Munsie  
Angeleen Ramey  
Shelley Reid  
Lisa Vitols

## Bronze Merit

Kirsten Dougans  
Courtney Eastman  
Sharon Guilford  
Carolyn Harnell  
Marianne Hicks  
Margaret Huggan  
Andrea Lee  
Jodi Perry  
Alexandra Peters  
Heather Reandy  
Angela Reddy  
Gelina Syfchuck  
Maria Tannenbaum  
Michelle Uyeda  
Muriel Wells

## Commissioner/ACL

Angela Assalone  
Donna Hillman  
Kathy McAdam  
Jane Read

## 2010 Rally – Memories and More

**Appreciation**  
Debra Legge

## Team

Angela Essak  
Joan MacLean  
Anja Meadows

## Gold Unit Guider

Delores Fung  
Jennifer Sanguinetti

## Silver Unit Guider

Stephanie Ballard  
Christine Brendzy  
Susan Dent  
Heather Denusik  
Angela Essak  
Sheri Evans  
Linda Hale  
Jill Kemp  
Michelle Leong  
Sarah McArthur  
Leslie McManus  
Anja Meadows  
Dena Morgan  
Monica O'Brien  
Jennifer O'Callaghan  
Vivian Pinter  
Lauren Reid

## Bronze Unit Guider

Donna Boardman  
Kathleen Bradley  
Kathleen Deaton  
Dion Farrell  
Karyn Gert  
Trish Kinsey  
Bethany Koepke  
Linda Leathley  
Charlene Levens  
Shalyn Linklater  
Helena Machado  
Maureen McDonald  
Sue Morrison  
Joy Norgard  
Sharon Ramsey  
Jenna Reid  
Shelley Reid  
Della Rutherford  
Karen Taylor-Hill  
Katelynn Tekavc  
Shannon Upton  
Heidi Wilkinson

## New Guider Appreciation Pin

Tracy Adamsons  
Laurel Anderson  
Dope Adje  
Heidi Battiston  
Laura Celli  
Teresa Christon  
Marie-Antoinette Giesen  
Alex Haussmann  
Sharon Hickin  
Dona Lajeunesse  
Kelsey Pease  
Grace Phipps  
Diana Pollock  
Fiona Rogan  
Jan Sienicki  
Amanda Smith  
Kathleen Somerville

## BC Guider Appreciation

Lorna Cloutier  
Agnes D'Entremont  
Maureen Mackay  
Nancy Poisson  
Farida Raghavji  
Lauren Stutt

## Gold Thanks

Shannon Baird  
Melissa Brown  
Gwen Dumfries  
Debbie Fairhurst  
Chelsea Koepke  
Kim Lo  
Tracy McRae  
Cindy Parkin  
Ashley Reid  
Rosamond Smith  
Kimberley Thompson

## 2010 Launch Party Appreciation

Yvonne Farrow  
JoAnn Fox  
Lesley Grant  
Debra Legge

## Bursaries and Education Grants

**Girl Guides of Canada National Scholarship – Energizer Canada**  
Belinda Li

**Girl Guides of Canada Scholarship – Part-Time**  
Katie Pallen

## BC Council Bursary

Darra Evans  
Olivia Joe

## Pat Drugge Adult Bursary

Cyndi Smith

## Trefoil Guilds Education Grant

Jaclyn Kolodychuk

## Beatrice Malkin Performing Arts Scholarship

Guide: Amanda Constantini  
Rangers: Siena Wood Hutton

## Elizabeth Rogers Music Scholarship

Guide: Amanda Constantini  
Ranger: Hannah Scott

## Elizabeth Rogers Trust Scholarship

**Jennifer Menedez Educational Grant**  
Lauren Martens

## West Coast Area Bursary

Tara Haynes  
Emily Chan  
Olivia Joe  
Heidi Fenton  
Lauren Martens  
Kathleen Deaton

## Membership Numbers

Level	Dec. 2011	Dec. 2010
Sparks	418	432
Brownies	581	603
Guides	697	654
Pathfinders	324	284
Multibranch	26	27
Rangers/ Transitioning	100	116
<b>TOTAL GIRLS</b>	<b>2146</b>	<b>2116</b>
Adults	618	622
<b>TOTAL MEMBERSHIP</b>	<b>2,764</b>	<b>2,738</b>



## Properties Reports



### Camp Olave

*Elaine Lake, Camp Olave Management Committee Chair*

This year several members retired from the committee:

Rosemary Meech, Angela Assalone, Donna Hillman, Janet Gender, Judy Emmerson and Pauline Bryant. We thank these ladies for their years of service to Camp Olave. Rosemary Meech has agreed to stay on as our webmaster. We welcomed Angel Liaw as our new treasurer, Debra Legge as Public Relations, and the new representatives for West Coast Area are Belinda Li, Sydney Mattu and Sarah Beairsto.

The Husky Oil Community Rebate Program continues. This easy fundraiser has been going on for some years and has great potential if more Guiders and Guiding families became involved. The company rebates Camp Olave 2% of purchases made at any Husky, Mohawk or Husky House Restaurant locations across Canada. Ask a COMC member or your District Commissioner to obtain your card.

More Seaside Fun continues to be a very popular camp. We are excited to announce that in July 2012 the Arts Camp will resume. Go to the Camp Olave web site for further information and application forms for both these camps.

[www.campolave.com](http://www.campolave.com)

A grant from Service Canada – Canada Summer Jobs – enables us to afford to hire two lifeguard/naturalists each summer.

Water shoes, or lack thereof, have become an issue. Guiders, please include these on your kit list. Camps are showing up at camp without them and there are not enough extras to supply everyone. Remember to phone your respective Site Manager for an orientation or a quick update prior to going to camp.

There are always small changes, or sometimes big ones, so we ask that even the groups that come year after year to please phone.

We have received an exemption for our 2012 property taxes from the city of Sechelt. A new Mayor and City Council were elected in November. With the inevitability that at some point we may lose our tax exemption, we continue to build our reserves with the Victoria Foundation. Several ladies have now included Camp Olave in their donations.

The family of Susanne McCormick donated memorial funds in her memory for the purchase of kayaks. Five kayaks were purchased and thoroughly enjoyed by the campers. Another donation we received this year was a canoe from Fay Duxbury. The Gibsons and Sechelt Guiding community hosted a family campfire at the Friendship Fire in September. They had the most spectacular weather and the event appeared to be thoroughly enjoyed by all. It is nice to see the local groups using the camp.

Sadly, a long time Guider and Friend to Camp Olave, Jo Fraser passed away in November. She will be missed. For many years Jo was our relief caretaker.

We again donated lodgings for the Cops for Cancer in September.

Nawilak's chimney was condemned so a new chimney sleeve and fireplace insert were installed. The building is now very cozy. The refrigerator was replaced at Galalina and the Cottage has new floors in the bathroom and living area. The Royal Flush received a new hot water tank. Nature House has a new cement sidewalk and also a terrific new telescope which is very user friendly. Dude's also has replaced the old dirt pathways with new cement sidewalks and a new floor has been installed. Low flush toilets (the old ones were donated to Habitat for Humanity) and a hot water tank will complete the Dude's upgrade prior to the upcoming camping season. Ranger has new stairs leading to the kitchen door. New flagpoles were erected at HiYuWin and SiYayLum. The new side entrance to Brock was completed. IODE has a cement sidewalk making it more wheelchair friendly. The bathrooms in the Caretaker's Cottage were both renovated. New mattresses were purchased for the loft beds at Gingerbread.

Our Work Weekends continue twice annually - spring and fall. We sincerely thank the Guiding families and their friends for their continued support.

The Gone Home Memory Book has been renamed and given a new format. It is now simply called the Memory Book and is intended for any person you wish to remember as giving their commitment and devotion to Camp Olave. Further information and application forms are available on the website.

2012 is Camp Olave's 85th Birthday. We are having a party on May 26. Watch your Area's newsletter for further details. I do know cake is involved.

The Camp Olave Management Committee thanks all Guiders for their support year after year. Please keep in mind that Camp Olave belongs to you and your girls. Come and enjoy the beauty that has been preserved for you and them.

The Camp Olave Management Committee wishes to sincerely thank the following Areas, Districts, Units and individuals for their generous donations to Camp Olave in 2011.

Jean Reeve, Southridge District, Lions Area, Margaret Lawrence, Killarney District, Priscilla Wong, Judy Emmerson, All Terrain Trefoil Guild, BC Council, Janet Boeur, The family of Suzanne McCormick, Lions Area Trefoil, West Point Grey District, 6th Vancouver Pathfinders, Fay Duxbury, Pauline & Joanne Quick, Libby & Kathie Williams

## Hollyburn Chalet

*Joanne Stregger, Hollyburn Chalet Chair*

We have had a very good winter with lots of campers and lots of snow. Some details of the booking for the previous three winters are below:  
2011-2012 - 27 bookings, incl 2 "day trippers" and camps during spring break

2010-2011 - 21 weekends, 1 cancellation

2009-2010 - 21 weekends, 2 cancellations

We had another very successful Guider Getaway in January with lots of hints and tips for Guiders new and returning to the mountain. Thanks to all the Guiders who attend every year to make sure the new Guiders are well prepared for this unique camp.

We participated in the Hollyburn Ridge Association Walkabout; we had approximately 70 visitors enjoying dessert, including GG cookies, and hot drinks.

We rent Snowshoes and backpacks to assist units. Thank you to our Booking agent, Renata Triveri for managing the rentals and the equipment.

We purchased more snowshoes for adult Guiders this season. The snowshoes were well used this year and our new crest has been well received. Campers continue to be very pleased with the well-supplied and well-tended cabin; thanks to Shelley & Jim Reid for being an integral part of maintaining what is the proudest and best-loved chalet on Hollyburn Ridge!



## Richmond Guide House

*Gail Rawle, Richmond Guide House Chair*

The House in the 16th year of operation and still continues to be booked on most weekends sometime by two user groups and a unit on a Sunday night. We have Districts and unit meetings regularly scheduled as well. The House was painted throughout the inside this past year. We also replaced the couch in the Living Room thanks to the Legends Trefoil and the old blue chairs used for "everything" were moved out and updated with grey ones. The old shop area has allowed us more sleeping space and that has been popular, particularly for the Leaders. We have found with our expanded Area that more leaders and girls have become aware of this great location.



## Woodwards Landing Campsite

*Gaile Rawle, Woodward's Landing Chair*

Over the past year we have been working on the site. We have, compliments of the City of Richmond, new and much needed picnic tables that can be moved around. We had another successful year with bookings. This site is used by Guiding primarily, but Scouting and other outside groups, including City of Richmond locations have been making good use of the camp site. It is a great place to head out to with minimal expense, close to all amenities and great hiking on the dike. We feel quite lucky to have such a great green space within Richmond that our whole Area and outside Areas can access.







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**WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA**

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**COMBINED FINANCIAL STATEMENTS**

for the year ended  
December 31, 2011

(Unaudited)

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**REVIEW ENGAGEMENT REPORT**

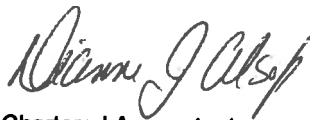
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The Members  
**WEST COAST AREA COUNCIL**  
Girl Guides of Canada – Guides du Canada

I have reviewed the Statement of Combined Financial Position of the West coast Area Council, Girl Guides of Canada – Guides du Canada as at December 31, 2011 and the Statements of Combined Operations, Changes in Fund Balances, Cash Flows, and Schedules of Restricted Funds and Reserves for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the organization.

A review does not constitute an audit and consequently, I do not express an audit opinion on these financial statements.

Based on my review, with the exception of any changes that might have been required as mentioned in Note 2, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.



Chartered Accountant  
Burnaby BC  
February 29, 2012

WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA

STATEMENT OF COMBINED FINANCIAL POSITION

As at December 31 Unaudited - see Review Engagement Report

	Area Operations \$	Restricted Funds \$	2011 Total \$	2010 (Note 2) \$
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash - general	152,538	37,072	189,610	251,878
Cash - Camp Olave (Notes 1, 2)	65,267	41,859	107,126	-
Cash - Guide House (Notes 1, 2)	35,863	-	35,863	-
Cash - Woodward's Landing (Notes 1, 2)	30,321	-	30,321	-
Term deposits - general (Note 6)	35,290	35,466	70,756	17,327
Term deposits - Camp Olave (Note 6)	99,239	16,275	115,514	-
Term deposit - Woodward's Landing (Note 6)	11,377	-	11,377	-
Accounts receivable	18,738	-	18,738	150,660
HST receivable	8,858	-	8,858	8,174
Inventory (Note 3)	6,306	-	6,306	-
Prepaid expenditures	11,223	-	11,223	7,580
	475,020	130,672	605,692	435,619
Term deposits (Note 6)	66,311	63,387	129,698	-
	541,331	194,059	735,390	435,619
<b>CURRENT LIABILITIES</b>				
Accounts payable	7,780	-	7,780	35,671
Deferred donations (Note 10)	3,150	-	3,150	3,150
Deferred fees (Note 10)	68,475	-	68,475	80,154
	79,405	-	79,405	118,975
<b>FUND BALANCES</b>				
Transfer of unrestricted funds				
- prior year	149,314	-	149,314	149,314
- current year	228,909	-	228,909	-
Operations	83,703	-	83,703	35,712
Externally restricted (Note 7)	-	33,781	33,781	27,692
Internally restricted (Note 8)	-	68,691	68,691	13,512
Internally restricted reserves (Note 9)	-	91,587	91,587	90,414
	461,926	194,059	655,985	316,664
	541,331	194,059	735,390	435,619

See accompanying notes  
Related party transactions - Note 4

  
Area Commissioner

**WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA - GUIDES DU CANADA**

**STATEMENT OF COMBINED CHANGES IN FUND BALANCES**

Year ended December 31	Unaudited - see Review Engagement Report					
	Area Operations	Externally Restricted Funds	Internally Restricted Funds	Internally Restricted Reserves	Total 2011	Total 2010 (Note 2)
	\$	\$	\$	\$	\$	\$
Balance at the beginning of the year	185,026	27,692	13,512	90,414	316,644	29,972
Transfers in from						
- Camp Olave (Notes 1, 2)	153,237	1,163	56,971	-	211,371	-
- Guide House (Notes 1, 2)	39,080	-	-	-	39,080	-
- Woodward's Landing (Notes 1, 2)	36,592	-	-	-	36,592	-
- West Coast Area Council	-	8,000	-	-	8,000	280,067
Excess (deficiency) of receipts over expenditures for the current year	83,703	(3,074)	(1,792)	1,173	80,010	6,605
Balance at the end of the year	497,638	33,781	68,691	91,587	691,697	316,644

*See accompanying notes*

**WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA**

**STATEMENT OF COMBINED OPERATIONS**

Year ended December 31	Unaudited - see Review Engagement Report	
	2011	2010
		(Note 2)
	\$	\$
<b>RECEIPTS</b>		
Area annual meeting and awards	4,125	5,665
Area events	9,666	3,019
Camp Olave (Note 2)	115,388	-
Cookie sales Classic	288,382	262,946
Cookie sales Chocolatey Mint	224,465	206,237
Districts' contribution to expenditures	2,092	924
Districts' contribution to Bursaries and Scholarships	2,454	1,950
Donations	1,276	2,182
Guide House (Note 2)	28,528	-
Hollyburn Chalet	6,015	4,615
Holidaze Camp	46,079	51,506
Investment income	1,808	920
Fundraising and other income	4,791	4,816
Membership fees	206,054	195,324
Training, conferences and workshops	2,162	225
Woodward's Landing (Note 2)	5,279	-
<b>Total receipts for the year</b>	<b>948,564</b>	<b>740,329</b>
<b>EXPENDITURES</b>		
Accounting	5,276	4,597
Administration	1,149	3,199
Advertising	2,710	5,764
Allocation of cookie revenue to special events	-	7,007
Area annual meeting and awards	10,285	10,640
Area events	7,226	10,980
Awards, pins, crests	3,144	6,952
Bursaries and awards	3,382	3,900
Camping	2,575	1,025
Camperships and travel subsidies	6,645	4,807
Camp Olave (Note 2)	161,439	-
Committees	2,816	1,842
Contribution to Guide House	-	4,692
Contribution to Vick Malkin Fund	8,000	-
Cookie costs – Classic	254,538	228,750
Cookie Costs - Chocolatey Mint	198,494	181,384
District expenditures	353	985
Guide House (Note 2)	30,891	-
Hollyburn Chalet	5,187	4,739
Holidaze Camp	33,664	46,959
Membership fees - BC Provincial /National Councils (Note 4)	131,985	136,395
Membership fees - Camp McLanlin	-	1,020
Membership fees - Camp Olave (Note 2)	-	45,140
Miscellaneous	-	1,842
Storage and rentals	23,936	12,078
Training, conferences and workshops	3,336	2,600
<b>Expenditures, carried forward</b>	<b>897,031</b>	<b>727,297</b>

See accompanying notes

WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA

STATEMENT OF COMBINED OPERATIONS continued....

Year ended December 31	Unaudited - see Review Engagement Report	
	2011 \$	2010 (Note 2) \$
Expenditures, balance forward	897,031	727,297
Woodward's Landing (Note 2)	2,473	-
Write-down of assets	-	5,338
Youth awards	1,069	1,954
<b>Total expenditures for the year</b>	<b>900,573</b>	<b>734,589</b>
<b>Excess of receipts over expenditures</b>	<b>47,991</b>	<b>5,740</b>
Fund balance, beginning of the year	35,712	29,972
<b>Fund Balance, end of the year</b>	<b>83,703</b>	<b>35,712</b>
<i>See accompanying notes</i>		

STATEMENT OF COMBINED CASH FLOWS

Year ended December 31 Unaudited - see Review Engagement Report

	2011	2010
	\$	(Note 2) \$
<b>NET CASH INFLOW (OUTFLOW) RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>OPERATIONS:</b>		
Total excess of receipts over expenditures	47,991	5,740
Add contribution to Vick Malkin Fund	8,000	-
Less interest revenue	(1,808)	(920)
<b>Net excess of receipts over expenditures</b>	<b>54,183</b>	<b>4,820</b>
<b>Transfer of funds from former Areas</b>	<b>-</b>	<b>149,314</b>
Net change in non-cash operating items		
- accounts receivable	131,238	(133,266)
- accounts payable	(27,891)	34,900
- inventory	(6,306)	-
- prepaid expenses	(3,643)	(7,580)
- deferred fees	(11,679)	22,184
- loss on write-down of capital assets	-	5,338
	<b>81,719</b>	<b>(78,424)</b>
<b>Cash inflow from operating activities</b>	<b>135,902</b>	<b>75,710</b>
<b>INVESTMENTS AND OTHER:</b>		
Interest income	1,808	920
Transfer of funds from Camp Olave	211,371	-
Transfer of funds from Guide House	39,080	-
Transfer of funds from Woodward's Landing	36,592	-
Transfer of funds to Vick Malkin Fund	(8,000)	-
Transfer of capital assets from Burnaby Royal	-	(5,338)
<b>Cash inflow (outflow) from Investments and Other</b>	<b>280,851</b>	<b>(4,418)</b>
<b>RESTRICTED FUNDS AND RESERVES:</b>		
Excess of receipts over expenditures	4,307	865
Transfer of funds from former Areas	-	130,753
<b>Cash inflow from Restricted Funds and Reserves</b>	<b>4,307</b>	<b>131,618</b>
<b>NET CASH INFLOW, DURING THE YEAR</b>	<b>421,060</b>	<b>202,910</b>
<b>TOTAL CASH AND TERM DEPOSITS, BEGINNING OF THE YEAR</b>	<b>269,205</b>	<b>66,295</b>
<b>TOTAL CASH AND TERM DEPOSITS, END OF THE YEAR</b>	<b>690,265</b>	<b>269,205</b>
<b>Represented by:</b>		
Unrestricted - cash	283,989	120,260
- term deposits	212,217	17,327
Restricted - cash	78,931	131,618
- term deposits	115,128	-
	<b>690,265</b>	<b>269,205</b>

See accompanying notes

**WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA**

**SCHEDULE OF COMBINED EXTERNALLY RESTRICTED FUNDS**

Year ended December 31, 2011	Unaudited - see Review Engagement Report				
	Elizabeth Rogers \$	Vick Malkin \$	Bertha Brandreth \$	Susie McCormick \$	Total \$
<b>Balance, cash, beginning of the year</b>	8,753	3,315	10,937	4,687	27,692
<b>Transfer in from Areas</b>					-
Vancouver Area	-	8,000	-	-	8,000
<b>Current Receipts</b>					
Donations	-	-	-	-	-
Interest - Scotia Private Client Group,	636	-	-	-	636
Interest - term deposits	176	252	252	-	680
	812	252	252	-	1,316
<b>Current Expenditures</b>					
Scholarships and bursaries	200	200	-	-	400
Camp Olave for kayaks	-	-	-	3,990	3,990
	200	200	-	3,990	4,390
<b>Excess (Deficiency) of Receipts over Expenditures</b>	612	8,052	252	(3,990)	(4,926)
<b>Balance, cash and term deposits,     end of the year</b>	9,365	11,367	11,189	697	32,618
<b>Represented by:</b>					
Cash	2,189	1,115	937	697	4,938
Term deposits	7,176	10,252	10,252	-	27,680
	9,365	11,367	11,189	697	32,618

*See accompanying notes*



WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA

SCHEDULE OF COMBINED INTERNALLY RESTRICTED FUNDS

Year ended December 31, 2011	Unaudited - see Review Engagement Report			
	Jennifer Menendez \$	Vivian Henderson Camp \$	Parker Camp \$	Total (Note 2) \$
<b>Balance, cash beginning of the year</b>	8,663	1,990	2,859	13,512
<b>Current Expenditures</b>				
Scholarships and bursaries	750	-	-	750
Camperships	-	500	542	1,042
<b>Excess of Expenditures over Receipts</b>	(750)	(500)	(542)	(1,792)
<b>Balance, cash end of the year</b>	7,913	1,490	2,317	11,720
<i>See accompanying notes</i>				

**WEST COAST AREA COUNCIL  
GIRL GUIDES OF CANADA – GUIDES DU CANADA**

**SCHEDULE OF COMBINED INTERNALLY RESTRICTED RESERVES**

Year ended December 31, 2011	Unaudited - see Review Engagement Report					
	Hollyburn Chalet \$	Building \$	Guide House \$	Members' Assistance \$	Mosaic Patrol \$	Total \$
<b>Balance, cash beginning of the year</b>	21,472	39,056	12,650	17,236	-	<b>90,414</b>
<b>Current Receipts</b>						
Donations	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Interest - term deposits	268	570	84	251	-	<b>1,173</b>
<b>Excess of Receipts over Expenditures</b>	<b>268</b>	<b>570</b>	<b>84</b>	<b>251</b>	<b>-</b>	<b>1,173</b>
<b>Balance, cash and term deposits, end of the year</b>	<b>21,740</b>	<b>39,626</b>	<b>12,734</b>	<b>17,487</b>	<b>-</b>	<b>91,587</b>
<b>Represented by:</b>						
Cash	5,472	5,056	7,650	2,236	-	<b>20,414</b>
Term deposits	16,268	34,570	5,084	15,251	-	<b>71,173</b>
	<b>21,740</b>	<b>39,626</b>	<b>12,734</b>	<b>17,487</b>	<b>-</b>	<b>91,587</b>

*See accompanying notes*

NOTES TO THE COMBINED FINANCIAL STATEMENTS

Year ended December 31, 2011

Unaudited - see Review Engagement Report

**1. NATURE AND PURPOSE OF THE ORGANIZATION**

Girl Guides of Canada – Guides du Canada, West Coast Area Council, (“the Council”), is a movement of girls and women that challenges members in their personal development and empowers them to be responsible citizens.

The governing body of Girl Guides of Canada – Guides du Canada is the National Board of Directors (“the Board”). The Board delegates defined authority and responsibility to Provincial/Territorial Councils, which promote and administer Guiding within a specific province/territory. Similarly there are Area and District Councils, (collectively, “the Councils”) that are responsible for Guiding within a designated locality. The Councils are administrative groups under a Commissioner’s leadership. Each of the Councils bears the name of Girl Guides of Canada – Guides du Canada along with its own local identifying name. All of the Councils, regardless of level, are focused on the overall mission of the Girl Guides of Canada – Guides du Canada.

Girl Guides of Canada – Guides du Canada (“National”) is a nationally incorporated charitable organization and the West Coast Area Council (“the Council”) is a regional committee of the BC Provincial Council having no separate legal status. As a registered charity, BC Council must comply with distribution requirements to maintain its exempt status under the Canadian Income Tax Act.

**Camp Olave Management Committee – Real Property**

The Council has partial beneficial ownership, along with Lions Area, of Camp Olave. Camp Olave is campsite property located in the Sechelt region of British Columbia. The Camp Olave Management Committee manages the operation of the property. This property was acquired in 1979. At that time, the cost was reported in the Statement of Operations as an expense and was not capitalized. The cost value of the property is no longer available. Thus the value is not reflected in these statements. The buildings and structures on the property have similarly been expensed as incurred over the years. See Note 2.

**Guide House**

Guide House is a building located in Richmond, BC, which is leased from the City of Richmond for \$1 per annum. The current lease expires in July 2015. The Guide House is used for meetings and some accommodation. The West Coast Area Council is responsible for the maintenance and insurance of the building. Property taxes are not assessed by the City of Richmond. The accounts are recorded on a cash basis. Assets and liabilities are accrued at year end if significant. At December 31, 2011 the accounts receivable included \$722 relating to the Guide House.

**Hollyburn Chalet**

Hollyburn Chalet is a cabin situated in District of West Vancouver, BC. The West Coast Area Council has a Licence to Occupy agreement, issued by the Corporation of the District of West Vancouver, which expires December 2011. The licence is renewed annually for \$1 per annum. The West Coast Council is responsible for the maintenance of the cabin. The receipts and expenditures of the Hollyburn Chalet are managed within the West Coast Area Council funds.

**Woodward's' Landing**

Woodward's Landing is a campground, located in Richmond, BC. The land is leased from the City of Richmond for \$10 plus HST per annum. The lease is currently under renewal. The terms are expected to remain the same, expiring in 4 years. The camp ground is used primarily by the Girl Guides, but is not exclusive to them. The West Coast Area Council is responsible for bookings for the use of the campground. The Council is also responsible for the maintenance and insurance of the structures, and co-manages the site in conjunction with a caretaker provided by the City of Richmond. Property taxes are not assessed by the City of Richmond. The accounts are recorded on a cash basis. Assets and liabilities are accrued at year end if significant. At December 31, 2011 the amounts were not significant.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS continued...**

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Year ended December 31, 2011

Unaudited - see Review Engagement Report

**2. COMBINED FINANCIAL STATEMENTS**

Effective January 1, 2011, the West Coast Area is presenting the combined operations of the Guide House, Woodward's Landing and its proportionate share of the operations of Camp Olave/Camp Olave Management Committee. Since this change is on a prospective basis, comparative figures are not shown.

The December 31, 2010 financial statements for Woodward's Landing and the Guide House were prepared internally. The December 31, 2010 financial statements for Camp Olave Management Committee were reported on by me in a Review Engagement Report dated February 11, 2011.

I have not conducted a review of the opening balances for Woodward's Landing or the Guide House. Since I was unable to conduct a review of these opening balances, I was not able to determine whether any adjustments might be necessary.

The results of the operations of Camp Olave/Camp Olave Management Committee have been reflected in these statements on a shared basis, with 77.5% being allocated to West Coast Area and 22.5% allocated to Lions Area.

**3. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

BC Council functions through consultation, collaboration and sharing resources. Through the process of co-operation, BC Council exercises significant influence rather than direct control over the operations of lower councils. West Coast Area Council operates in the same manner. Therefore, these financial statements do not reflect the assets, liabilities, revenues, or expenditures of other councils and property management committees within their region, each of which prepares separate financial statements.

BC Council has certain economic relationships with the area Councils and Units, in that it relies on the operations of these entities to collect and forward the National membership fee. The area Councils operate in a similar manner in its economic relationship with the Districts and Units within its designated locality. The Councils and Units may also carry out fund raising.

**Financial Instruments and Credit Risk**

The Council utilizes various financial instruments, consisting of cash, term deposits (Note 7), accounts receivable and accounts payable. Unless otherwise noted, it is the Council's opinion that they are not exposed to significant interest, currency or credit risk arising from these financial instruments and the carrying amounts approximate fair values.

**Fund Accounting**

The Council follows the restricted fund method of accounting, whereby net assets for specific purposes are segregated from operating/unrestricted assets.

Receipts and expenditures are deferred to the period when the related event occurs.

Unrestricted net assets are available for use in Council operations.

Internally restricted funds and reserves are resources assigned by Council to specific purposes.

Externally restricted net assets have been assigned to specific purposes by outside third parties.

**Revenue Recognition**

Restricted contributions and donations are recognized as revenue of the appropriate restricted Fund in the year received or are receivable.

Unrestricted contributions and donations are recognized as revenue of Operations in the year received or are receivable.

Investment income, from Operations or Restricted Funds term deposits, is recorded as received or is receivable.

Membership fees and cookie sales are recorded when received or are receivable.

Donations and grant receipts are recognized when received or are receivable.

Receivables are recorded if the amounts can be reasonably estimated and collection is reasonably assured.

NOTES TO THE COMBINED FINANCIAL STATEMENTS continued...

Year ended December 31, 2011

Unaudited - see Review Engagement Report

**Donated Services**

The Council's activities include time donated by a substantial number of volunteers. Since no objective basis exists for recording and assigning values to these services, they are not reflected in these financial statements. Cash donations are recorded as general income, or are credited to a specific Fund if so designated. Donations are deferred until such time as the occurrence of the related designated general expenditure or designated Fund expenditure.

**Capital Assets**

Effective January 1, 2011, the Council records capital assets, with a cost of more than \$1,000, at historic cost less accumulated amortization. Amortization is based on the estimated useful life of the asset and is calculated on a straight-line basis. Capital assets under a cost of \$1,000 are charged to the related event or project in the year acquired. Capital assets purchased within a restricted fund or reserve are charged to that fund or reserve in the year acquired. Capital assets that are funded by donations or grants are charged to the related event or project in the year acquired. Donated capital assets are recorded at market value if determinable. During the year, several kayaks worth \$3,990 were purchased by the Susie McCormick Fund for use at Camp Olave. Miscellaneous pieces of furniture worth \$3,228 were purchased by the Guide House. Various pieces of equipment worth \$3,297, and upgrades to buildings and property worth \$24,244 were purchased by Camp Olave.

**Inventory**

Inventory relates to crests for sales at Camp Olave. The crests are recorded at the lower of cost or net realizable value.

**4. RELATED PARTIES AND OPERATIONS**

Related parties consist of the BC Council and the various Guide Districts and Units. The Council collected and remitted \$131,985 (2010 - \$136,395) in membership fees on behalf of BC Council. Accounts receivable include \$19,848 (2010 - \$158,630) due from related parties. Accounts payable include \$2,168 (2010 - \$16,719) owing to related parties. Amounts owing to or from related parties have the same terms and conditions as trade accounts receivable and payable.

**5. USE OF ESTIMATES**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires the Council 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 receipts and expenditures during the year. Actual results could differ from the estimates.

**6. TERM DEPOSITS**

The Council invests surplus funds on hand (and those funds as required by restricted fund obligations), in a conservative, low-risk management style, by investing in term deposits. This achieves a modest income while preserving the capital. Term deposits maturing within the next year are shown as current assets. Maturity dates vary from April 2012 to April 2016. Interest rates vary from 1.15% to 3.5%.

Term deposits are carried at fair value. Investment income is recognized in the statement of operations or in the related restricted fund or reserve.

**7. EXTERNALLY RESTRICTED FUNDS**

**Elizabeth Rogers' Trust Funds** - Two Funds were established by a bequest from Elizabeth Rogers, with the income earned thereon, accruing to the West Coast Area Council (formerly the Vancouver Area). The first fund is managed by Scotia Private Client Group, Vancouver, and is not reflected in these statements. Cash distributions are received quarterly by the Council. The market value of this fund at December 31, 2011 is \$32,784. (2010 - \$33,184)

The second fund is a term deposit managed by Council.

The interest from these funds is used to support the Elizabeth Rogers Music Scholarships that are available to multiple levels of Guiding, and the Elizabeth Rogers Trust Scholarship that is available to West Coast Area Guiding members attending the University of British Columbia.

NOTES TO THE COMBINED FINANCIAL STATEMENTS continued...

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Year ended December 31, 2011

Unaudited - see Review Engagement Report

**Bertha Brandreth Fund** - This Fund was established as a gift from Bertha Brandreth's family in her name. Interest earned is to be paid out each year as awards. The West Coast Area subsidizes any differences between the interest earned in the Fund and the awards paid out of the Fund.

**Vick Malkin Travellers' Fund**

This fund was established by a bequest from the Beatrice Vick-Malkin fund. The interest earned is to be used to send delegates to inter-provincial or international events.

**Susie McCormick Fund**

This fund reports the resources of private donors to honour a long time member. A committee of council members, in consultation with the family members, have directed that these funds be used to purchase kayaks for Camp Olave in 2011.

**Camp Olave Fund**

This externally restricted fund consists of a term deposit held as security for the use of the organization's credit card. Interest earned on this term deposit is recognized in general operations.

**8. INTERNALLY RESTRICTED FUNDS**

**Jennifer Menendez Memorial Education Fund**

This fund consists of resources as allocated by Council and the contributions of private donors. The fund is used to provide education grants, to members of the former Fraser Delta Area, to pursue post secondary education

**Vivian Henderson Camp Fund**

This fund is managed by the BC Council and is not reflected in these statements. The interest earned is used by the West Coast Area to subsidize camping for members of the former Burnaby Royal Area.

**Parker Camp Fund**

This fund consists of resources allocated by the former Fraser Delta Area. It is used to support camp expenses for members of the former Fraser Delta Area to attend camps.

**Camp Olave Funds**

**Capital Fund** - The purpose of this fund is to develop the campsite's buildings and grounds. . Interest earned on term deposits in this fund is recognized in general operations.

**Property Tax Fund** - The purpose of this fund is to set aside funds for future property tax assessments, which are negotiated on an annual basis with the District of Sechelt.

**9. INTERNALLY RESTRICTED RESERVES**

**Hollyburn Chalet Reserve**

This fund consists of resources allocated by the former Burnaby Royal Area to support extraordinary expenditures for the Hollyburn Chalet.

**Building Reserve**

This fund consists of resources allocated by the former Fraser Delta Area to support the properties partially beneficially owned by the former Fraser Delta Area.

**Guide House Reserve**

This fund consists of resources allocated by the former Fraser Delta Area to support the operations of the Guide House with extraordinary expenditures.

**Guiding Members' Assistance Reserve**

This fund consists of resources allocated by the former Fraser Delta Area to support members in financial need to participate in the various Guiding programs.

**NOTES TO THE COMBINED FINANCIAL STATEMENTS continued...**

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Year ended December 31, 2011

Unaudited - see Review Engagement Report

**Mosaic Fundraising Reserve**

This fund consists of resources, allocated by the former Fraser Delta Area, from specific fundraising initiatives. It is used to support the participation of two Fraser Delta patrols initiatives and participation at the 2010 MOSAIC event hosted by the National Board of Directors.

**10. DEFERRED FEES AND DONATION RECIEPTS**

Deferred fees consist of amounts received in the current year that relate to the subsequent year.

Deferred donations are donations that are being deferred until such time as the occurrence of the related designated expenditure.

**11. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified where necessary, to conform to the current year's presentation.