

WEST BROADWAY COMMUNITY ORGANIZATION



2012-13 Annual Report



TABLE OF CONTENTS

Pages

- 2. Table of Contents
- 3. Report from the Chair of the Board of Directors
- 4. Report from the Executive Director
- 5. WBCO Staff
- 6. Community Composting
- 7. Community Connections/Safety/ROAR
- 8. Gardens and Greening
- 10. Good Food Club
- 12. Housing
- 13. Rooming House Outreach
- 14. Soup Bee
- 15. Small Grants
- 16. Auditor's Report
- 18. Statement of Financial Position
- 19. Statement of Operations

Report from WBCO's Board Chair**Robin Falk**

2012-2013 has been another jam-packed and exciting year in the West Broadway neighbourhood. One of the things that we are really excited about this year is our new name and logo. Over the last several years, we have talked a lot about ways to be more community-friendly, and the words "development" and "corporation" in our former name felt like a real barrier for a lot of folks. I am proud to welcome you to our first AGM as West Broadway Community Organization.

We also had our 2nd Annual Town Hall meeting, which was a really positive event. Community members came out and had some great conversations about how best to work towards achieving the many shared goals defined in our most recent Five-year Community Plan.

Some other highlights from the year include the launch of a very successful community composting program, a partnership with the City to bring two Habitat for Humanity houses to Langside Street, and the launch of a very popular pilot project for stabilizing and improving the livability of neighbourhood rooming houses.

On behalf of our Board I would like to the wonderful staff of WBCO who work tirelessly and do big hearted work in this neighbourhood. 2012 was a challenging year but we are proud of the many things we were able to achieve together and feel genuine enthusiasm for our shared future.

WBCO Board of Directors 2012-13**Executive**

Robin Falk – Chair
 Dave Dyck – Vice Chair
 Brent Mitchell – Vice Chair
 Joff Schmidt – Secretary
 Bruce Spielman – Vice Chair
 Fiona Plett – Treasurer

Members at Large

Lauren Clasen
 Mario Lopes
 Mike Maunder
 Rebecca Nelson
 Kate Sunabacka
 Daniel Rempel
 Marshall Wiebe
 Kathy Kopenec
 Inez Hailey*
 Lauren Schellenberg *
 Kevin Schachter*

*Board members who stepped down during the year

Report from the Executive Director

When I started working for West Broadway Development Corporation in 2007 I was somewhat confused at the organization's mandate. I understood we were a democratic, member-elected non-profit and that the work being done was much needed in the neighbourhood but it seemed odd to me that a 'corporation' was chosen as the mechanism for such grassroots and organic work. The logic behind this makes sense to me now; a structure of this kind is required for charitable status which in turn allows groups like ours to access funds for programming and more in-depth community organizing efforts. Still, the essence of what we are at this organization is completely rooted in people, not in structure and I am proud of steps taken in 2012 to revisit our history and start to regain some of the excitement and urgency of our pre-corporation beginnings.

Firstly, as of the end of last year, we are no longer called a 'development corporation.' Our work in West Broadway is rooted in relationship building and helping to facilitate a healthy, inclusive social fabric where community members can thrive and care for one another. It always felt awkward for my colleagues and I to spend the first few moments of every new relationship in the neighbourhood trying to explain what a 'development corporation' is. We are a community organizing mechanism used by local residents and stakeholders to help our neighbourhood to thrive; in short, we have been West Broadway Community Organization for over 16 years and now that's what we are called. This operating name change is our way of removing as many barriers as possible for local people to become excited about the future of this neighbourhood and to be as involved as possible in getting us there.



Greg MacPherson WBCO E.D.

Secondly, our Board of Directors and staff have pushed to ensure that our organization is as inclusive and representative of West Broadway's diversity as possible. Recognizing that many local people have little interest in attending Board meetings held around a big table with Robert's Rules of Order as the way of making decisions, WBCO has adopted some alternatives in hopes of getting folks involved. Among other things we have adopted consensus based decision making, we've introduced an informal 'Big Ideas' committee that gives largely disenfranchised local residents a stronger voice in our work, and we have begun holding a second, less business-like 'Town Hall' General Meeting to ensure that folks have a regular opportunity to revisit our Five-year Community Plans and present new ideas for achieving shared goals.

Above all, I am extremely proud of the many achievements made on behalf of West Broadway by the dedicated people who work and volunteer with our organization. My colleagues, without exception, are tremendously dedicated to this neighbourhood and their work has been a source of inspiration for me. Our programs are thriving and growing to meet local need and this growth would not be possible without their hard work, expertise and personal commitment. From the Good Food Club to the Soup Bee, from our new Rooming House project to the ongoing efforts in Housing and Green-space support, we made significant strides in 2012 and the foundation of this important local mechanism feels stronger than ever.

WBCO Staff 2012-2013

Russell Alexander	<i>Office Coordinator</i>
Rachel Carrier	<i>Soup Bee Cook</i>
Ailene Deller	<i>Good Food Club Workshop Coordinator</i>
Jesse Fontaine	<i>Urban Nature Educator</i>
Jamie Fox	<i>Community Connections/Safety Coordinator</i>
Kelly Fraser	<i>Soup Bee Coordinator/Office Coordinator</i>
Stephanie Fullford	<i>Manager of Green-space Programming</i>
Damien Gagne	<i>Good Food Club Coordinator</i>
Jillian Johnson	<i>Urban Nature Educator</i>
Art Ladd	<i>Housing Coordinator</i>
Jovan Lottis	<i>Rooming House Outreach Coordinator</i>
Greg MacPherson	<i>Executive Director</i>
Marshall Mallette	<i>Community Cleaner</i>
Christopher Parker	<i>PIP Inspector</i>
Erica Sauer	<i>Soup Bee Cook</i>
Bowen Smyth	<i>Composting Coordinator</i>
Will Tarleton	<i>Urban Nature Educator</i>
Allyson Watts	<i>Accountant</i>
Alex Wright	<i>Soup Bee Chef</i>



Alex Wright Soup Bee Chef and Soup Bee Kitchen Staff

Community Composting

Our community composting program is coordinated on just 15-hour/week, and couldn't succeed without the commitment of dedicated volunteers. An honourable mention goes out to Carol Radway, Brent Mitchell, and Kevin Kehler - each of whom manages a community compost site - and to Ken Jakeman of Blue Butterfly Dreams who was instrumental in helping us collect our annual goal of 200 bags of leaves. Several of our compost sites are so well used that they exceed capacity during the winter months when organic waste freezes. We're proud to support the enthusiastic, community-driven waste reduction efforts in West Broadway.

2012/2013 Accomplishments:

45 volunteers contributed 374 hours of labour

- ◆ 29 successful partnerships
- ◆ 1 new community compost site
- ◆ 5 new compost bins
- ◆ 200 bags of leaves collected as a carbon source for compost bins
- ◆ Harvested enough finished compost to fertilize 120 community garden beds
- ◆ Signage added to 2 community compost sites
- ◆ 29 participants attended 4 workshops (Backyard Composting, Vermicomposting, Winter Composting, Green Holidays)
- ◆ Collaborated with Green Action Centre to offer a Master Composter Course with 18 graduates
- ◆ Introduced apartment composting program at Greenheart Housing Co-op
- ◆ Ongoing maintenance of 8 community compost sites



Bowen Smyth
Community Compost Coordinator

Another successful achievement this year was the introduction of apartment composting which provided 25 residential units at Greenheart Housing Co-op with kitchen collectors, instructional resources, and compost bins made from salvaged wood. We're looking forward to expanding this program in the coming year, providing nine more multi-unit residences with on-site composting. Looking ahead, we're also interested in developing an organic waste pick-up service that can be offered to businesses in the neighbourhood. Get in touch with us if you're interested in participating in any of these exciting sustainability initiatives!

Thanks to Our Supporters and Partners

TD Friends of the Environment

Manitoba Conservation

Neighbourhoods Alive!

West Broadway's Community Outreach Program

The role of the Community Outreach Coordinator is to build relationships with various organizations and individuals within the community in order to connect these individuals to the services they require and to help community partners coordinate their actions to accomplish community needs. Much of this position is based on the recommendations of WBCO's Five-Year Safety Plan (2010). Responsibilities for this role include:

- Planning networking meetings for representatives from the different organizations within West Broadway to attend.
- Meeting with people who fill similar roles in other communities in order to exchange ideas and develop wider-reaching strategies.
- Planning block meetings and neighbourhood safety audits in order to bring together groups of neighbours around specific neighbourhood needs.
- Helping community members to organize block parties in order to build connections between community members.
- Manage the community cleaners program which helps people to feel more positively about the community.
- Coordinate the ROAR (Residents Offering Activities for Residents) program, which helps develop strategies for fostering active participation from folks who may have barriers to meaningful participation.



Jamie Fox—Community Outreach Coordinator

Some Accomplishments from 2012/2013

Police Chief Forum:

We were able to organize a community forum for residents and service providers to address Police Chief Clunis directly with their ideas, concerns, and questions. One of the highlights of the evening was the significant amount of input from our community's youth as they shared their experiences with Chief Clunis to help inform the WPS's local crime prevention strategies.

2013 West Broadway Spring Clean-Up

We were able to partner with Broadway Neighbourhood Center, Art City, West Broadway Biz, RaY, Wolseley Family Place, and West Broadway Youth Outreach to organize our biggest and most successful community clean-up ever. The clean-up was an opportunity for neighbours to meet and work together toward a common cause.

ROAR

We have held several social events including a fall barbeque and a winter party for the residents of the property on which this program focuses. We have also been collaborating with residents and the Westminster Housing Society to create plans to improve the outdoor common-space at this multi-family property in order to make it more conducive to community activity and a more appropriate space for children to play.

Thank you to Neighbourhoods Alive!, the West Broadway BIZ
and Westminster Housing Society for financial support of the project in 2012.

West Broadway Gardens and Greening

The Manager of Greenspace Programming is responsible for coordinating community gardens and greening programs in West Broadway. This includes:

- Allocating plots, organizing and communicating with gardeners about garden events and season set up
- Supervising three Kid's Garden staff each summer
- Supervising Green Wave staff from Take Pride Winnipeg each summer
- Overseeing the programming and coordination of the Kid's Garden at 659 Westminster
- Organizing educational workshops for gardeners
- Coordinating neighbourhood treebanding efforts
- Supporting greening efforts and initiatives in West Broadway
- Generating ongoing funding to support program coordination, greenspace development and growth and composting initiatives



Stephanie Fulford
Manager of Greenspace Programming

2012/13 Accomplishments

Community Orchard Planting: Together with volunteers and a certified arborist, we planted over 30 fruit trees and shrubs at the Broadway Neighbourhood Centre which will provide food for the community for years to come.

Greenheart Greenspace: In 2012 we supported the residents of the Greenheart Housing Coop in accessing funding and expertise to develop the greenspace on their land. The community came together for a work day which has provided garden space for growing food, space for indigenous species, beautified the Sherbrook streetscape, and created a welcoming place for residents and a space for hosting community events.

Kid's Garden Program: In the 2012 gardening season WBCO reached out and partnered with 7 other youth serving agencies to ensure access to the gardens and to bring more neighbourhood kids to the garden each day. Over 250 children visited the kids garden in 2012 to learn about gardening, nature and the environment.

Horticultural Therapy Programming: Together with the Westminster Housing Society and the Winnipeg Regional Health Authority, we partnered in offering Horticultural Therapy programming at the new Hints House garden site. This innovative program was a success, and has been expanded for 2013.

Art in the Garden: In partnership with Art City, we developed an interactive art installation for the summer of 2012 in the Broadway Neighbourhood Centre garden.

Inner-City Community Garden Tour: With partnering neighbourhood organizations, we hosted an Inner-City Community Garden Tour with over 50 participants from across Winnipeg traveling by bus and bikes to visit 9 different sites, highlighting the beauty of inner-city gardens and the dedication of our volunteers.

Here We Grow Project: In 2012/13, programming was developed and funding secured for a new project at the Klinik Community Health Centre Urban Agriculture site called Here We Grow. This exciting new project provides mentorship and training for interns, and offers educational workshops for the community.

Thanks to Our Supporters and Partners

We currently have over **120 gardeners** and **volunteers** working at 7 sites in the community. In addition to our individual participants and volunteers, we partner with the following organizations that help make our work possible:

Cornish Child Care Centre, Art City, Mulvey School, West Broadway Youth Outreach Program, Resource Assistance for Youth (RaY), Broadway Neighbourhood Centre, Nature Manitoba, Wolseley Family Place, West Broadway Biz, Klinik Community Health Centre, Green Action Centre, Daniel McIntyre / St. Matthews Community Association, Spence Neighbourhood Association and Gordon Bell Senior Off Campus, Westminster Housing Society and the Winnipeg Regional Health Authority.

Thanks to our Funders

We could not do this work without the generous support of our funders. Thank you to all of our 2012/13 funders!

- ◆ EcoAction Canada
- ◆ Neighbourhoods Alive!
- ◆ MB4 Youth
- ◆ TD Friends of the Environment
- ◆ Manitoba Conservation
- ◆ Manitoba Community Services Council
- ◆ Service Canada

The Good Food Club

The Good Food Club (GFC) makes healthy, nutritious, affordable food available in West Broadway and inner-city Winnipeg, regardless of income level. Through community engagement and dedicated volunteers, the Good Food Club is evolving to also address employment and training needs in West Broadway. We currently have over 750 members and our program continues to grow.



Damien Gagné GFC Coordinator



Ailene Deller

Workshops Coordinator/GFC Dietician

The winter of 2013 was very busy:

- ◆ We offered Good Food Boxes every two weeks instead of once a month for the first time
- ◆ We sold approx. 1200 boxes up from 574 the year before
- ◆ Began offering an indoor Winter Mini Market for the first time
- ◆ Was a founding member of the Winnipeg Food Share Co-op which began offering a box program to most of inner-city Winnipeg
- ◆ Was the only depot from the Winnipeg Food Share Co-op to offer add-ons like eggs, beans/lentils and rice
- ◆ 2 Community Dinners and 6 cafés (small community dinners) were held throughout the fall and winter
 - Approx. 200 community attending community dinners
 - Over 300 Community members fed at community cafés
 - Volunteer driven, hundreds of sweat points earned at these events
- ◆ We offered monthly free skill building workshops and cooking classes
 - 7 Skill building workshops were offered on topics such as bread making, canning, fermentation, seed starting etc.
 - 8 Cooking classes were held with many cross cultural themes. We had Moroccan, Caribbean, Ukrainian classes as well as many others
 - In total 114 people attended our cooking classes and 87 attended our workshops
 - Our new workshop coordinator, Ailene Deller, was a great help for our program. Not only is she a dietitian, but she is a very positive and hardworking staff that helped the GFC Coordinator plan and implement all of our winter programming.

- ◆ The new Kids Cooking Club program
 - This bi-weekly kids cooking program was started in partnership with Broadway Neighborhood Centre with funding from the Winnipeg Foundation.
 - We have had 10 classes since January with approx. 250 kids ages 6-17 attending
 - Participants learned how to chop, peel and prepare fruits and veggies, the safe cooking of meat products, the basics of spicing, how to follow recipes and being creative with food

The summer of 2012 was extremely successful:

- ◆ Friday trips to the Wiens and Buys organic farms remained popular
 - 129 community members attended the farm, up from 87 in 2011
 - Trips started in late May and focused on teaching members how to plant a garden
 - Farm trips continue throughout summer until mid September
- ◆ Our weekly Veggie Van market expanded quickly thanks to our new venue, Thompson funeral home parking lot (669 Broadway)
 - 14 weekly markets were held
 - \$4628.55 in sales and with 1512.9 Sweat Points used
- ◆ Our NEW youth oriented farm trips were a great success
 - Over 30 children attended 3 different trips
 - Partnered with BNC, WBYO and RAY
 - Kids learned how to weed, harvest veggies
 - Kids enjoyed feeding and watering farm animals such as horses, pigs, lambs and chickens
 - Children attended a large scale dairy farm with over 650 cows where they learned where dairy products come from
- ◆ Members learned new and different farming methods by attending different farms around Southern Manitoba.
 - We visited Northern Sun Farms, The Landless Farmers plot at Pan Am Pool and Fort Whyte Alive farms
 - Members went to Brunsdale Holsteins dairy farm where they saw the basics of dairy farming

Thanks to our Funders

We could not do this work without the generous support of our funders.

- ◆ Neighbourhoods Alive!
- ◆ Healthy Living Manitoba
- ◆ The Lount Foundation
- ◆ Winnipeg Foundation
- ◆ ACU
- ◆ MSCS
- ◆ MAFRA

Housing Development and Coordination

The Housing Development Coordinator oversees the implementation of the goals, objectives, priorities and housing initiatives under the Neighbourhood Housing Plan; reviews and develops housing proposals and; coordinates all housing revitalization activities in the West Broadway neighbourhood.

- To coordinate the implementation of the *West Broadway Housing Plan 2008 – 2012* in association with local residents and housing stakeholders, and to carry out retrospective evaluations of the implementation of these plans.
- Partner with local housing providers and community agencies, to design and target special needs housing development
- Coordinate and support local housing revitalization activities
- Liaison with the various levels of government to ensure the implementation of City by laws, building code and housing standards in West Broadway
- Write funding proposals and reports for housing initiatives and housing development funding
- Administer the Property Improvement Program (PIP) and support the Rooming House Outreach Program
- Provide housing referral service for government housing programs; work on mediations/hearing between tenants, landlords and Residential Tenancy Branch



Art Ladd Housing Coordinator

2012/13 Key Accomplishments

- **Rooming Houses**– increased participation of rooming house landlords and tenants in neighbourhood programs and services, including a doubling of participation in PIP. Ongoing partnership with government, rooming house landlords and community agencies to address the challenges facing rooming houses.
- **Habitat for Humanity** – lots at 114 and 248 Langside St. were transferred to Habitat for Humanity via the City of Winnipeg. Homeowners have been selected for these properties and the first infill home will be built in 2013.
- **Housing Plan 2013-2017** – secured funding for a new West Broadway Housing Plan, updating the expired 2008-2012 Plan.
- **Housing Inventory** – partnered with MLA Altemeyer's office to begin a thorough door-to-door inventory of rental and homeownership housing in West Broadway.
- **Home Ownership Conference** – organized and hosted a free training conference for neighbourhood residents who want to make the jump from renting to homeownership. Organized in partnership with Spence Neighbourhood Association, Daniel McIntyre St. Matthew's Community Association and New Journey Housing.
- **Advocacy** – successful defenses at Residential Tenancy Branch hearings, supporting vulnerable tenants at risk of unlawful eviction.

Thanks to Our Supporters and Partners

West Broadway Community Organization was proud to partner and work with each of these groups in 2012/13: MLA Rob Altemeyer's Office, Daniel McIntyre-St. Matthews Community Association, Spence Neighbourhood Association, Winnipeg Rental Network, Right to Housing Coalition, New Journey Housing, Balmoral-Spence Neighbours Association, Crossways-in-Common, West Broadway BIZ and countless neighbourhood homeowners, tenants and landlords.

The Rooming House Outreach Project

The Rooming House Outreach Coordinator is responsible for the development, administration, daily activities and progress of the Rooming House Outreach Project:

- Building bridges between rooming house tenants and the community/community programming
- Working with tenants to achieve short and long term goals
- Creating and adjusting meaningful programming as it pertains to each individual set of tenants
- Assisting tenants in common area clean-ups and minor suite/common area maintenance
- Assisting tenants in organizing self-initiated group activities/projects
- Organizing educational workshops for tenants

Working with landlords to create positive relationships with tenants



Jovan Lottis
Rooming House Outreach

2012 Accomplishments

Acquisition of Funds to Launch Project: In the summer of 2012, WBCO acquired funding to implement this new and innovative project to help ensure the social and structural health of rooming houses in the area. This is the first project of its kind in Winnipeg and possibly Canada. Additional funds from other sources were also secured to enhance programming quality and capacity.

Completion of Two Successful Projects: The project focuses on one rooming house at a time for two month period, working intensively with the tenants on personal goals and minor fix-ups. We also work together on follow-up efforts and additional projects. Collectively, we patched and painted 12 suites, approximately 3000 sq ft of common space including ceilings, kitchens and bathrooms, sealed baseboards, fixed windows, installed deadbolts and peepholes, provided bed bug education and tools for non-chemical remediation, provided access to health care and nutritionists, provided landlords access to provincial and community funding for structural improvements, and much more.

Fostering Connections Between Tenants and the Community: Oftentimes, we have heard from rooming house tenants that they do not feel as though they are a part of the community. We have been able to successfully demonstrate to these tenants that they are a valuable part of West Broadway with many stories and points of view to offer. By getting tenants involved in the Good Food Club, community gardening, and other community based events we have been able to tap this wonderful source of knowledge, history, and skills that were once not being put to use. We have seen tenants who are very handy with tools, others who have a passion for gardening, and others whose attitudes can brighten any street. We've had a great time thus far in the project and only predict more great things to come.

Thanks to Our Supporters and Partners

The program is currently serving and supporting the tenants of 2 rooming houses in the area, approximately 25 tenants who have put in an immense amount of time and effort into making their building a more enjoyable place to live.

Soup Bee (Social Enterprise)

The Soup Bee is a non-profit social enterprise operated by the West Broadway Development Corporation (WBDC). Our goals are:

- To provide employment opportunities for individuals who experience barriers to employment.
- To provide a supportive work environment for Soup Bee employees and allow them access to additional supports when required.
- To provide Winnipeggers with a food delivery option that is both healthy and socially responsible.
- To promote food security in West Broadway and Winnipeg as a whole.
- To support local producers and organic producers (by buying local and/or organic when possible).
- To leave a small carbon footprint, by employing environmentally friendly means of transportation for our product.



Kelly Fraser Soup Bee Marketing Coordinator

2012/2013 Accomplishments

Introduction of a new state-of-the-art ordering system: In order for Soup Bee to reach higher sales volumes, a new and more user-friendly ordering system was required. In January of 2013, our ordering system was launched, resulting in sales nearly doubling for the remainder of the season.

More than 2,500 litres of soup sold: Posting a significant increase in soup sales from last season, 2012/2013 saw over 2,500 litres of soup sold through regular weekly deliveries and catering opportunities.

High rates of customer satisfaction: In a Customer Satisfaction Survey done at the end of the season (and answered by over half of Soup Bee's subscribers) 74.32% of respondents said that they were very satisfied with Soup Bee overall, while 86.49% of respondents identified Soup Bee's service as being "Excellent".

Increased engagement in the community: Soup Bee soups were sold at a 50% discount in the West Broadway community at the Good Food Club's Mini Markets held every second week at Broadway Neighbourhood Center. Not only did this provide Soup Bee with greater visibility in the community and an efficient way to sell frozen soup, but it also allowed for the soup to be easily accessed by residents at the lower sale prices.

A continued commitment to on-the-job training: Two Soup Bee cooks completed their food handling certification this year, which will make them more employable in the food industry.

Thank you to Neighbourhoods Alive!, Barry McKay Consulting, Richard Stecenko, Assiniboine Credit Union, the Cooperators, and our loyal customers for your tremendous support in 2012.

Small Grants 2012

Thanks to Neighbourhoods Alive! the West Broadway Community Organization is able to offer small grants for a wide variety of community development activities in our neighbourhood. We are proud to have supported the following in 2012:

Project	Recipient
Art From the Heart	Art Auction Event
Art Supplies	Club House
Bear-ology	Lawrence Witko/Mulvey School
Broadcaster	WBCO
Good Food Box Expansion	Winnipeg Foodshare Co-op
Parade	Art City
Reflexology	West Broadway Community Ministry
Repair of East Wall	Crossways
Rooming House Outreach	WBCO
Sherbrook Street Festival	WB Biz
Snoball	WBCO
Soup Bee	WBCO
Spring Break	West Broadway Youth Outreach
Spring Clean Up	WBCO
Summer Wrap-up	RAY
Tenant Programming	Westminister Housing
Tenant Programming	Kikinaw Housing Inc.
Travel Subsidy	Green Heart Housing Coop
Tree Banding	WBCO
Two Spirited Event	Two-Spirited People of Manitoba
Urban Ag	WBCO





CRAIG & ROSS
CHARTERED ACCOUNTANTS

May 7, 2013

INDEPENDENT AUDITORS' REPORT

To the Members of West Broadway Development Corporation

We have audited the accompanying financial statements of West Broadway Development Corporation (the "Organization"), which comprise the statement of financial position as at December 31, 2012, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from grants and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2012, current assets and net assets as at January 1, 2012 and December 31, 2012.

(continues)

Independent Auditors' Report to the Members of West Broadway Development Corporation *(continued)*

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the West Broadway Development Corporation as at December 31, 2012 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Comparative Information

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes that West Broadway Development Corporation adopted Canadian Accounting Standards for Not-for-Profit Organizations on January 1, 2012 with a transition date of January 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at December 31, 2011 and January 1, 2011 and the statements of operations, changes in net assets and cash flows for the year ended December 31, 2011 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.



Chartered Accountants

WEST BROADWAY DEVELOPMENT CORPORATION

Statement of Financial Position

December 31, 2012

	December 31 2012	December 31 2011	January 1 2011
ASSETS			
CURRENT			
Cash	\$ 98,566	\$ 34,078	\$ 124,594
Accounts receivable (Note 5)	79,513	114,111	65,082
Prepaid expenses and deposits (Note 6)	4,004	4,799	4,688
Goods and Services Tax receivable	2,423	3,921	3,411
	<u>184,506</u>	<u>156,910</u>	<u>197,775</u>
CAPITAL ASSETS (Note 7)	<u>208,629</u>	<u>219,096</u>	<u>210,068</u>
	<u>\$ 393,135</u>	<u>\$ 376,006</u>	<u>\$ 407,843</u>
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$ 26,007	\$ 12,020	\$ 19,904
Deferred contributions (Note 8)	180,061	164,319	190,768
Provincial Sales Tax Payable	333	81	93
Employee deductions payable	-	624	-
Current portion of term loan due on demand (Note 9)	3,800	3,800	3,800
Current portion of long-term debt (Note 10)	3,750	3,720	4,875
	<u>213,951</u>	<u>184,564</u>	<u>219,440</u>
TERM LOAN DUE ON DEMAND (Note 9)	<u>7,989</u>	<u>11,990</u>	<u>15,835</u>
	<u>221,940</u>	<u>196,554</u>	<u>235,275</u>
LONG-TERM DEBT (Note 10)	66,889	70,670	71,094
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 11)	<u>33,675</u>	<u>35,575</u>	<u>28,763</u>
	<u>322,505</u>	<u>302,799</u>	<u>335,132</u>
NET ASSETS			
Unrestricted	13,350	12,395	11,898
Internally restricted (Note 12)	57,280	60,813	60,813
	<u>70,630</u>	<u>73,208</u>	<u>72,711</u>
	<u>\$ 393,135</u>	<u>\$ 376,006</u>	<u>\$ 407,843</u>

WEST BROADWAY DEVELOPMENT CORPORATION

Statement of Operations

Year Ended December 31, 2012

	2012	2011
REVENUES		
Grants	\$ 640,373	\$ 612,769
Donations	3,875	3,079
Fundraising and other	37,800	36,809
Interest	127	151
Project management fees	31,525	39,002
Amortization of deferred contributions related to capital assets	1,900	1,688
Contributions deferred in prior year <i>(Note 8)</i>	164,319	190,768
Contributions deferred to subsequent year <i>(Note 8)</i>	(180,061)	(164,319)
	<u>699,858</u>	<u>719,947</u>
EXPENSES		
Equipment	6,195	6,986
Insurance	3,656	3,340
Interest	3,448	5,115
Management fees	31,525	39,002
Promotions	1,000	1,252
Office and supplies	12,949	15,877
Phone	6,313	5,631
Professional fees	21,212	75,777
Project expenses	292,303	241,739
Property tax	1,503	1,774
Rent	14,852	14,781
Repairs and maintenance	4,004	9,342
Salary and benefits	280,966	279,793
Sub-contracts	5,027	6,692
Subscriptions and dues	715	740
Utilities	2,769	1,905
	<u>688,437</u>	<u>709,746</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE OTHER ITEMS	<u>11,421</u>	<u>10,201</u>
OTHER ITEMS		
Loss on disposal of capital assets	(1,074)	-
Amortization	(9,392)	(9,704)
	<u>(10,466)</u>	<u>(9,704)</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 955</u>	<u>\$ 497</u>