



  
**Giving in Action**  
A Vancouver Foundation Initiative  
*Supporting families throughout BC*

**2009**  
**Annual Report**

Established in 2006 by Vancouver Foundation, Giving in Action is a registered charitable organization that provides grants to families through two funds - the Family Independence Fund (FIF) and the Children and Youth with Special Needs Fund (CYSN).

With support from the Ministry of Children and Family Development, and Community Living BC, Giving in Action provides grants to qualified families for projects such as home renovations — including lifts, elevators, ramps, flooring, door widening — and to purchase wheelchair-accessible vehicles.



# Table of Contents

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Giving in Action	4
Family Independence Fund	5
Children and Youth with Special Needs Fund	6
Statistics	7
SUCCESS STORIES	8
A home for a hero – <i>Kalel Rizzuto</i>	9
Bath time made easy – <i>Shannon Bromley</i>	11
Caring for Briana - lessons in joy – <i>Briana Shepherd</i>	13
Home: the final frontier – <i>James DeBeck</i>	15
A better life for Liam – <i>Liam Thom</i>	17
Board of Directors	19
Financial statements	20

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# Giving in Action

What does it take to improve the lives of people with disabilities? It takes support, from families, friends and from the community.

Since 2006, the Giving in Action Society has been privileged to work with hundreds of families throughout the province of British Columbia. With funding from Community Living B.C. and the Ministry of Children and Family Development, we have granted more than \$25 million through our Family Independence Fund and the Children and Youth with Special Needs Fund. Families tell us that our support has helped them as they tackle the significant challenges that a disability brings to their loved ones and to their entire family.

As we hear the stories of these incredible individuals, we learn more about how the small changes made possible by our funding can be life-altering opportunities: how simply widening a door or a hallway has allowed some families to eat together for the first time; or installing an elevator enabled a child to spend time with a grandparent on the second floor of their home; how all members of a family can take a vacation together, in the same vehicle; how aging parents, who have never asked for assistance in caring for their adult child, got help to make much-needed improvements in their home, making it safer and more accessible.

It's through these stories we realize that GIA grants provide more than just household renovations; more than just gyproc, or a lift, or a modified vehicle – they allow people with disabilities to be more independent, confident, self-assured, included and happy.

In this, our third annual report, we feature the stories of five B.C. families who graciously agreed to tell us about their struggles and their successes.

We thank them. We thank our provincial government for supporting the GIA Society and the grant recipients. We thank the Vancouver Foundation for creating GIA and providing such a supportive infrastructure. And we thank all the families we have come to know throughout the year. We feel incredibly fortunate to be able to play a role in helping people with disabilities live better lives.

## **Donald Brenner**

*Chair, Giving in Action Society*

## **Andria Teather**

*Executive Director, Giving in Action Society*

# Family Independence Fund

The Family Independence Fund helps families throughout the province who have a family member or relative with developmental disabilities living at home.

Grants from the Family Independence Fund help with the care of the relative by providing funding for projects such as home renovations — including lifts, elevators, ramps, flooring, door widening or vehicle modifications — that enable the individual with the developmental disability to live in the family home and access their community.

The Family Independence Fund defines a developmental disability as:

- low IQ
- a condition that manifests before the age of 18
- a condition that is accompanied by impaired adaptive functioning.

Preference is given to families who indicate their request for support is part of a long-term plan for their relative. Families who receive support from other government-funded programs are eligible for Family Independence Fund grants, with our funds complementing rather than duplicating the government support.

The Family Independence Fund was established with financial assistance from Community Living British Columbia (CLBC).



# Children and Youth with Special Needs Fund

The Children and Youth with Special Needs Fund provides grants to families who have children or youth (newborn to 19 years) with special needs who are living at home.

The Fund offers one-time capital grants to improve the individual's health, development or ability to participate in daily activities at home, in school and in the community. Eligible expenses may include such things as home renovations and vehicle modifications.

This Fund defines children and youth with special needs as those who have significant impairments in one or more of the following areas: health, cognition, communication, sensory motor, social/ emotional/behavioural or self help.

The Children and Youth with Special Needs Fund helps address family needs that are not currently met through government-funded programs. If a family receives support from other government-funded programs, they can apply to this Fund for grants, provided the funds complement — rather than duplicate — the government support.

The Fund was established with financial assistance from the BC Ministry of Children and Family Development.

In 2009, \$7.5 million was granted to 200 families across B.C.

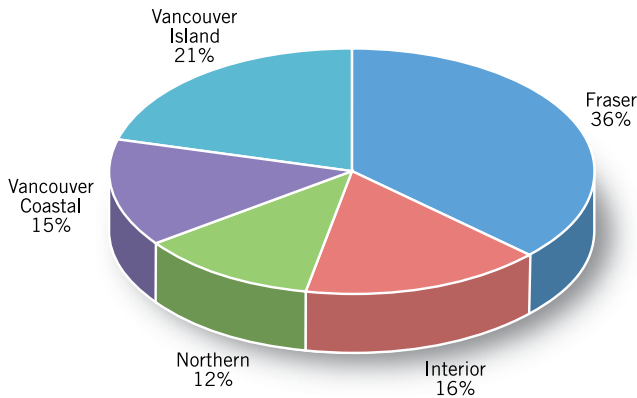
- to help purchase 119 vehicles
- to help fund 123 renovations.

Since GIA's inception in 2006, 733 families across B.C. have been helped by:

- distributing \$15.8 million in grants through FIF
- distributing \$9.3 million in grants through CYSN
- helping purchase 441 vehicles
- helping fund 419 renovations.

### GIA grants approved by region

November 1, 2006 - December 31, 2009



**N = \$25.1 million**

# Success Stories

*by Dorothy Bartoszewski*



A home for a hero – *Kalel Rizzuto*

Bath time made easy – *Shannon Bromley*

Caring for Briana – lessons in joy – *Briana Shephard*

Home: the final frontier – *James Debeck*

A better life for Liam – *Liam Thom*





# A home for a hero



Photos courtesy of the Rizzuto Family

**L**ike his namesake, Kael seemed to have “superpowers” right from the start.

“Kal-El is Superman’s real name, his birth name, and our Kael is like our little Superman,” says Reanne Rizzuto, a pretty, polished woman with a warm smile. “I wasn’t even supposed to be able to have him. I was really, really sick when I was pregnant,” Reanne continues, her face darkening. “I don’t mean just morning sickness -- I had colitis and they didn’t think I’d be able to carry a baby past three months. So the fact I was able to carry him to 27 weeks was incredible. And the fact that he was born so



premature but can see and hear and everything ...he’s pretty amazing.”

Once they got Kael out of hospital, Reanne and her husband Edward set to work building a house for their family. It took two years, and when it was finally done they were thrilled. But two weeks later, they got a huge shock.

“Kael had this seizure. We went to the hospital and got an MRI and found out that

he has really bad cerebral palsy in all four limbs. It was awful,” Reanne says. It was hard enough hearing the devastating news about their son’s health, but they also had to deal with the fact that their brand new home was completely unsuitable for their child.

“Kalel needs to be in a wheelchair. He can’t walk or talk. He’s very bright and with it, but everything has to be done for him. It’s like having a newborn forever. Honestly, I can’t work, because he’s a 24 hour a day job. And I want to do it, I want to take care of him. But it means we have to do all these extra things on only one income. People think all the stuff you need for kids with disabilities, like wheelchairs, is covered, but it isn’t, and it’s all pretty expensive,” says Reanne. “And building an accessible home is really expensive.”

Nevertheless, the couple decided to start from scratch again to build a home that would pose no barriers for Kalel.

“The new house will be all open concept, and Kalel will be able to access every room,” Reanne enthuses.



“He’ll have a big bathroom with roll-in shower and a proper toilet for him—because a standard bathroom is quite small, you can’t get a wheelchair in it. And there will be a family room right by the kitchen... it’s going to work really well for us.”

Giving In Action contributed to the start-up costs for the new barrier-free home and helped Kalel’s family modify their van so it can accommodate Kalel’s wheelchair. “The van enables us to be able to get out, to school or whatnot ... we’re always taking him to doctors. It’s kind of funny, other families go to the mall or to the park or wherever, and we’re always off to Sunnyhill Hospital,” Reanne laughs, without a trace of self-pity. “So the van’s been a big help.”

Kalel’s clearly not sorry for himself either. Reanne shows me photos of a bright-eyed four year old who seems to be beaming in every image. “Yeah, Kalel’s a pretty happy, easy going, fun little guy,” his mom says. His enthusiastic attitude is clearly another of

Kalel’s superpowers—further proof that the little boy fully deserves his heroic first name. 🌸



## Bath time made easy



Photos courtesy of the Bromley Family

**H**aving a bath is such a simple thing, for most of us. We take it for granted. Don't even think twice. A quick bath at the end of the day ... five minutes and you're out, warm and cozy.

It takes Kathy Bromley over an hour to give her daughter Shannon a bath. Shannon is 16 years old and weighs 77 pounds.

"I can't get her in and out of the tub by myself," says Kathy. "To bathe her, I have to undress her, get her in a lift, lower her into the tub and bathe her. Then I have to do it all in reverse. And in reverse, she's very cold, stiff and cranky."

Kathy is trying to explain what it's like, caring for her daughter who has Angelman Syndrome, a genetic disorder that means she can't walk, talk, feed herself, or even sit up on her own. Shannon has long blond hair tucked in a tidy ponytail, bangs, and a wide grin. Her mother describes her as a gentle, quiet but also very social child who loves activities like swimming, sit-skiing and being read to. Her parents are clearly very capable and entirely devoted to her; they have even produced a brochure about Shannon to help people understand and relate to their daughter. But tending to her complex needs is exhausting.

“Everything to do with Shannon takes time,” Kathy continues. “This is a child who sees 28 different specialists. And she recently had three years of extreme ill health, including major surgery. That’s the really big stuff, but even moving her around her own home takes a lot of time and effort.

We have a little two-bedroom bungalow, and it’s not very accessible, which makes everything we do with Shannon take more time. Yet we’re forced to fit into the same time schedule as everyone else. We’re tired. We’re very active, inclusive parents. We don’t want Shannon sitting around watching TV all day. We’ve decided we’re going to have fun in this life and not just disappear into a black hole and complain. But sometimes, you think - this is just way too much work.”

While there’s little anyone can do about Shannon having to see 28 specialists, the

renovations funded by Giving in Action should make caring for Shannon at home significantly easier. The changes to the entrance, bedroom, and the addition of an ensuite designed just for Shannon will make the entire house more accessible. Kathy will be able “to whisk her in and out of the tub in 15 minutes, so a quick bath could be a quick bath.” Shannon, who loves to be around people, will be in the middle of the action with her new bedroom door right off the family room. “It will no longer be an effort to include her in family activities, as she’ll already be so close by,” says her mom.

Kathy also foresees a multiplier effect in the entire family from the renovations. “Shannon feeds off how people feel around her, so if we’re happier and less tired and frustrated, she does much, much better. As a family, we try to keep some sort of normal perspective. I think this will help us a lot.” 🌸





## Caring for Briana - *lessons in joy*



Photos by Tiffany Brown Cooper

“**E**veryone that looks after her falls in love with her. They just get hooked. We call it the “Briana fix”—they all want more, more, more,” says Bernie Shephard laughing with his wife Marilyn.

Some people might think the Shephards don’t have much to laugh about. While their 20-year-old granddaughter Briana is indeed joyful, with angelic wide-set eyes, tightly curled hair and an irrepressible grin, she was also born profoundly disabled. She is deaf, blind, in a wheelchair and completely dependant on others to meet every physical need.

Taking care of Briana was hard enough. But then, both of Briana’s parents were tragically killed in separate car accidents -- her father

when she was a year old, and her mother when she was nine. It was over 11 years ago that Bernie and Marilyn became Briana’s full-time caregivers, and when their exhausting daily routine began.

“We have to spoon feed her seven times a day, and change her diapers all the time. At night, Marilyn sleeps in a chair beside her until two in the morning, then I take the next shift, and sleep on a cot beside her. Someone has to be close by in case she chokes, needs a diaper change, or has a dream, or just needs a hug,” Bernie explains, his face creasing with concern. “Caring for Briana is a 24/7 kind of thing. Our last vacation was 11 years ago, before her mother died.” In addition to the constant attention Briana requires, a litany of medical conditions have required seemingly



endless surgeries and hospitalizations. It isn't how most couples would want to spend their "golden years."

But the Shephards aren't looking for sympathy. "We don't feel put upon, because she's such a beautiful child," Bernie says quickly and earnestly. "In fact, we feel honoured to have her and to look after her. She gives our life purpose. She wasn't supposed to live very long, but she just turned 20. In 2005 we spent six months living at Children's Hospital while Briana had all these major operations. She wasn't expected to live, and the doctors told us to prepare for the worst. But Briana proved them wrong, because she's a fighter. She really enjoys life. She's laughing 98 per cent of the time. She just exudes love, and lets us know it every day."

There's obviously a lot of joy in the Shephard household, but there are also some harsh realities. Briana is outgrowing her grandparent's physical abilities and old equipment; their home now presents some formidable barriers. Though Briana only weighs 62 pounds, Bernie struggles to lift her frail body in and out of the tub safely. When his back goes out, the task simply becomes impossible.

The back steps are another problem. Briana loves to be outdoors. But there are eight steps from the house to the backyard. It's only




six feet, but it might as well be 60 – Bernie simply can't get Briana up and down those steps anymore. And she no longer fits into the car-seat in the family car, so transporting Briana outside the home has become another major issue.

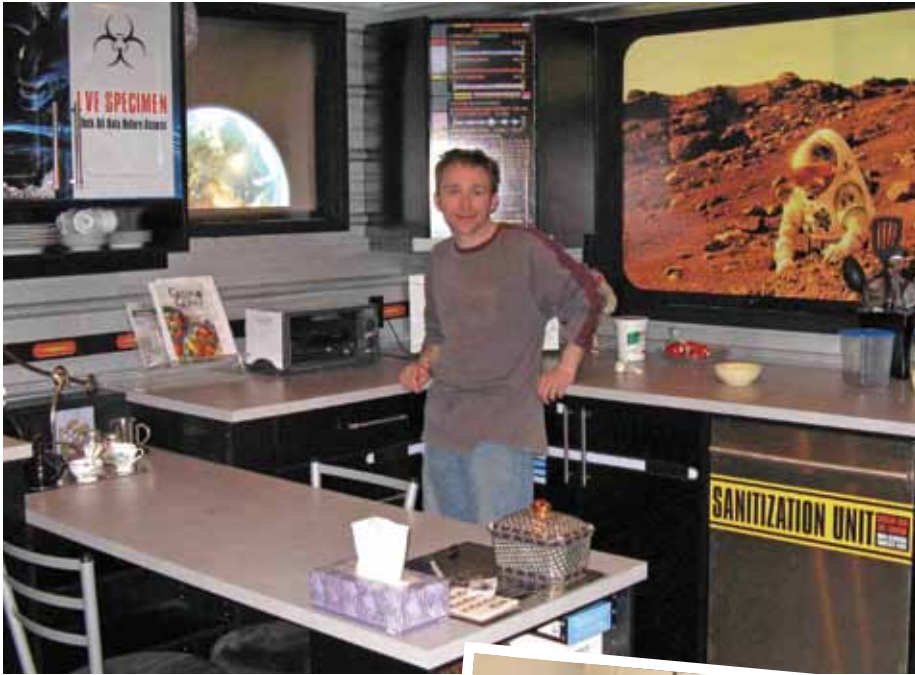
So the Shephards say they are immensely grateful for a Giving in Action grant from Vancouver Foundation that will pay for a wheelchair-accessible shower, a lift to access the backyard, and a wheelchair accessible van.

"With the van, we will be able to transport her safely and without a lot of discomfort for her. She has rods in her back and hip stabilizers, so we have to be extremely careful handling her. The van will be a huge help; we will be able to just wheel her in and out of it. The lift to the backyard will mean she can be out there all summer with us, enjoying the birds, trees and flowers; she'll just adore that. And with the shower, if my back goes out she'll still get bathed properly and safely."

"We're both retired and on fixed incomes, so there is no way we could do this ourselves," says Marilyn. "The help that we're getting is going to improve Briana's life immensely. We don't know how or who to thank, but we are so very grateful."

*With support from the Ministry of Children and Family Development, and Community Living BC, Giving in Action provides grants to families for projects such as home renovations – including lifts, elevators, ramps, flooring, door widening – and to purchase wheelchair-accessible vehicles. To find out more, contact GIA at 604.683.3157 *

## 4 Home: *the final frontier*



Photos courtesy of the DeBeck Family

An eerie blue light illuminates the sleek black fixtures of the spaceship command deck. A screen displays complex coding, while silver machines labeled “sanitation unit” and “cryonic chamber” hum, hard at work. Glimpsed through a porthole is a view of the planet Earth rising, huge and swirling with clouds.

Except the “sanitation unit” is actually a stainless steel dishwasher. The “cryonic chamber” is a fridge. The spaceship command deck is actually a kitchen—but it’s also a very real—and even pivotal—portal into James DeBeck’s alternate universe.

James DeBeck is a handsome, eager 29-year-



old with the bright grin of a movie star and talent galore. He’s a whiz at computer graphics, architectural design, animation, claymation, and art. He’s also kind and thoughtful, and the kind of guy who loves to cook for the people in his life, experimenting with cuisines from Greek to Mexican to Thai.

Given all his natural gifts, James should have a fabulous social life. “But he has

trouble recognizing faces or understanding inflections or non-verbal cues," says James' father Bruce. "He has a really tough time with others because he acts so odd."

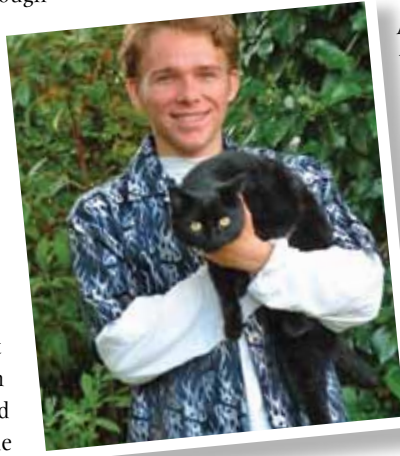
James is autistic, and his autism has not only isolated him, it has isolated his family. When James was growing up, autism was poorly understood. Although both parents devoted themselves to James, with his mother caring for him full-time, some mistook James' disability for poor parenting.

"If James had a negative reaction to the lighting at a mall, let's say, people would think we didn't know how to control him properly, or we were bad parents," Bruce says. The pain of those years still lingers in his voice. "We lost friends over it, even at church. It wasn't easy."

James' parents are now retired, and are thinking about James' future. "He's alone ninety per cent of the time, except for us. And we're not going to be around forever," says Bruce. His parents needed to help James be more independent from them, and more connected to other people. But why was a space-themed renovation of his parent's basement suite the answer?

"James lives most of the time in an alternate world. Part of his charm is that he can move between the real world and his own, and he's constantly trying to draw you into his world," Bruce explains. "The designs for the reno are based on his own artwork, so now you can enter his world physically, if not mentally. Even we're amazed by the results; they did a great job on it."

Before the renovation, the basement suite where James lived actually hindered his independence. It had no shower. That meant James had to use his parent's bathroom. And the kitchen was inadequate for cooking meals. As a result, James spent about seventy-five per cent of his time upstairs with his parents.



A GIA grant helped with the basic renovation of the suite, and the family added the futuristic touches. Now, with a spectacular space ship "command deck" kitchen and a glowing new shower (cleverly disguised as a teleporter), James is spending seventy-five per cent of his time in his own suite. The reno has helped to create an

environment that James feels comfortable in, and that has addressed many quality of life issues for him and his family.

"It's all really helped his self esteem and confidence. He's cooking us meals down there. He's taking more ownership of things. He wants to have people over to show it off," Bruce says happily.

"I'm on a pension and my wife didn't work because she was caring for James for 29 years, so we have a very limited income. We wouldn't have been able to do this without the Giving in Action grant," Bruce explains. Then there's a long pause before he continues. "It really makes you feel better inside that someone recognizes that you've had a really rough road and wants to help. And James realizes that there's someone out there besides his parents who cares and wants his life to be better. That means so much to him too." 🌸

## 5 A better life for Liam



Photo courtesy of the Thom Family

“We’d just like to give Liam some dignity,” says Chrissy Thom.

Liam, Chrissy’s son, has his mother’s pink cheeks and cheerful demeanor. He’s also one of only about 100 children in the world with macrocephaly capillary malformation syndrome. The disorder is a genetic condition that causes an enlarged head, developmental delays, low motor skills and poor muscle tone—and a precarious future.

“They don’t know a lot about this disorder, so we’re really uncertain how long Liam will live. Liam has what is known as hydrocephalus, or ‘water on the brain’, so he has a shunt that drains the spinal fluid from

his brain and recirculates it,” says Chrissy, a vibrant woman with short dark hair, a direct gaze and radiant smile who speaks straightforwardly about her son’s serious challenges.

“Liam is four and a half, but he’s about one and a half years old cognitively. He has no speech... we understand what he wants from his facial expressions and the sounds he makes. He’s a pretty happy kid, but our main issue is with bathing him. I have to lift him in and out of the tub. He’s 65 pounds, and he’s not exactly a dead weight, but he can’t really help me get him in and out and he slips easily – he’s kind of like a noodle sometimes. It’s really hard on my back, and it’s only going

to get worse as he gets bigger ... so that's why getting the help with our bathroom is so appreciated."

Funding from Giving in Action is enabling the Thom family to renovate their bathroom so it can accommodate Liam's wheelchair. The new bathroom will have a roll-in shower to make bathing Liam much easier. The shower will also have a seat, so that eventually, Chrissy hopes, Liam will be able to bathe himself.

"When he's seven or eight and is more aware of his body, we'd like him to be able to have the same autonomy and privacy anyone would want. Liam loves the water, so getting

his bath is like his big reward at the end of the day, and we'd like it to continue being a really positive experience for him," she says.

"When you have a child with special needs you always feel like you should be doing more," Chrissy explains. "We don't know for sure, but we are planning on Liam being with us for a long time, and we want him to have everything he can. The grant from Giving in Action has been extremely helpful. It'll make it a lot easier for me and my back issues. But it also gives me as a parent that sense that I can do something for my child to make his life better, and that makes a huge, huge difference. 🌸"

# Board of Directors

Giving in Action's Board of Directors has final approval on grants recommended by the Advisory Committee. Current board members are:

**Donald I. Brenner, Q.C.**

**Peter Kingston, Vice-President, Finance and Administration, Vancouver Foundation**

**Faye Wightman, CEO, Vancouver Foundation**

# Advisory Committee

The Family Independence Fund and the Children and Youth with Special Needs Fund Advisory Committee is made up of individuals from across the province of British Columbia. The Committee reviews and makes recommendations on grant applications.

Advisory committee members in 2009 were:

**Dan Collins – Chair**

**Janice Duivestein**

**Janice Evans**

**Murray George**

**Susan Graham**

**Nigel Livingston**

**Mary Parkin**

**Penny Sigouin**



# Financial Statements of Giving in Action Society



*Year ended*  
*December 31, 2009*

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## AUDITORS' REPORT TO THE DIRECTORS

We have audited the statement of financial position of Giving in Action Society as at December 31, 2009 and the statement of revenue and expenses and changes in fund balances for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Vancouver, Canada

March 13, 2010

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

# GIVING IN ACTION SOCIETY

## Statement of Financial Position

December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 1,406,663	\$ 1,068,998
Receivables	8,859	1,290
	<u>1,415,522</u>	<u>1,070,288</u>
Capital assets (note 3)	5,232	6,472
	<u>\$ 1,420,754</u>	<u>\$ 1,076,760</u>

## Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities	\$ 6,235	\$ 8,773
Fund balances	1,414,519	1,067,987
Commitments (note 4)		
	<u>\$ 1,420,754</u>	<u>\$ 1,076,760</u>

See accompanying notes to financial statements.

Approved on behalf of the Board:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

# GIVING IN ACTION SOCIETY

## Statement of Revenue and Expenses and Changes in Fund Balances

Year ended December 31, 2009, with comparative figures for 2008

			2009	2008
	Restricted fund	Administrative fund	Total	Total
<b>Revenue:</b>				
Contributions from Vancouver Foundation	\$ 8,129,853	\$ 100,000	\$ 8,229,853	\$ 7,231,349
Interest income	-	6,012	6,012	51,533
	8,129,853	106,012	8,235,865	7,282,882
<b>Expenses:</b>				
Salaries and benefits	-	261,389	261,389	272,623
Consulting	-	30,535	30,535	29,865
Advisory Committee	-	13,712	13,712	25,681
Communications	-	15,156	15,156	8,739
Other	-	59,335	59,335	31,421
	-	380,127	380,127	368,329
Grant distributions	7,509,206	-	7,509,206	8,109,477
Excess (deficiency) of revenue over expenses	620,647	(274,115)	346,532	(1,194,924)
Fund balance, beginning of year	139,323	928,664	1,067,987	2,262,911
Interfund transfer (note 5)	500,000	(500,000)	-	-
Fund balance, end of year	\$ 1,259,970	\$ 154,549	\$ 1,414,519	\$ 1,067,987

See accompanying notes to financial statements.

# GIVING IN ACTION SOCIETY

## Statement of Cash Flows

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
Operations:		
Excess (deficiency) of revenue over expenses	\$ 346,532	\$ (1,194,924)
Adjustments for non-cash items:		
Amortization of capital assets	1,240	1,033
Net changes in non-cash working capital balances:		
Decrease (increase) in receivables	(7,569)	464
Decrease in accounts payable and accrued liabilities	(2,538)	(2,182)
	337,665	(1,195,609)
Financing:		
Purchase of capital assets	-	(2,782)
Increase (decrease) in cash and cash equivalents	337,665	(1,198,391)
Cash and cash equivalents, beginning of year	1,068,998	2,267,389
Cash and cash equivalents, end of year	\$ 1,406,663	\$ 1,068,998

See accompanying notes to financial statements.

# GIVING IN ACTION SOCIETY

Notes to Financial Statements

Year ended December 31, 2009

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## 1. Operations:

Giving in Action Society (the "Society") was incorporated on May 16, 2006 as the VF Building Communities Society under the Society Act of the Province of British Columbia. On November 10, 2006, the Society changed its name to Giving in Action Society.

The Society is registered with the Charities Division, Canada Revenue Agency as a charitable organization. As such, the Society is exempt from income taxes and able to issue official donation receipts for eligible gifts.

The Society provides grants to families who have either a family member with developmental disabilities living at home, or a child with special needs living at home, and to other charitable activities as determined by the directors of the Society.

The Society is controlled by Vancouver Foundation through its ability to appoint the directors of the Society, and to date has received all revenue contributions from Vancouver Foundation.

In 2006, Vancouver Foundation established the Family Independence Fund with contributions of \$30,000,000 from Community Living British Columbia. Also in 2006, Vancouver Foundation established the Children and Youth with Special Needs Support Fund with contributions of \$10,000,000 from the Province of British Columbia - Ministry of Children and Family Development. The contributions of \$40,000,000 were invested in Vancouver Foundation's Consolidated Trust Fund. When needed, Vancouver Foundation releases these funds, as contributions to the Society.

## 2. Significant accounting policies:

### (a) Fund accounting:

The Society follows the restricted fund method of accounting for contributions.

The Restricted Fund accounts for resources restricted by Vancouver Foundation for the payment of approved grants.

The Administration Fund accounts for unrestricted resources available to support the Society's administrative activities.

### (b) Revenue recognition:

Contributions are recognized when they are received.

### (c) Capital assets:

The Society capitalizes purchased capital assets, and amortizes the cost of these assets over their estimated useful lives. Management has determined the estimated useful lives to be:

Asset	Rate
Computer and office equipment	3 to 5 years straight-line
Office furniture	10 years straight-line

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# GIVING IN ACTION SOCIETY

Notes to Financial Statements

Year ended December 31, 2009

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## 2. Significant accounting policies (continued):

(d) Grants:

Grants are recorded when paid by the Society.

(e) Donated services:

A number of people donate significant time and expertise to the Society across its operations. However, since no objective basis exists for assigning fair values to donated services, the value of this time has not been reflected in these financial statements.

(f) Management estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts and disclosures reported in financial statements and accompanying notes. Management believes that the estimates utilized in preparing these financial statements are reasonable and prudent, however, actual results could differ from these estimates.

(g) Financial instruments:

The Society's financial instruments consist of cash and cash equivalents, receivables and accounts payable and accrued liabilities, for which fair values are considered by management to approximate carrying values due to their short-term nature.

## 3. Capital assets:

			2009	2008
	Cost	Accumulated amortization	Net book value	Net book value
Computer and office equipment	\$ 4,616	\$ 2,063	\$ 2,553	\$ 3,463
Office furniture	3,302	623	2,679	3,009
	\$ 7,918	\$ 2,686	\$ 5,232	\$ 6,472

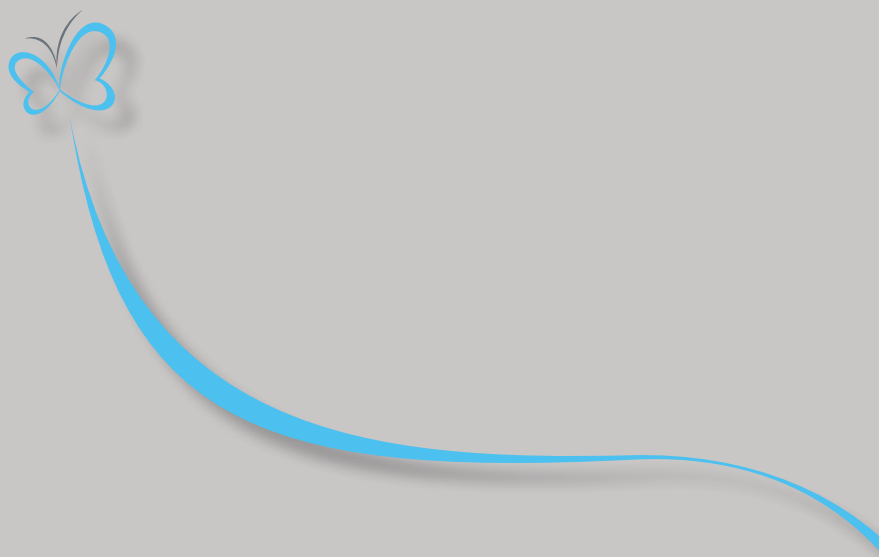
## 4. Commitments:

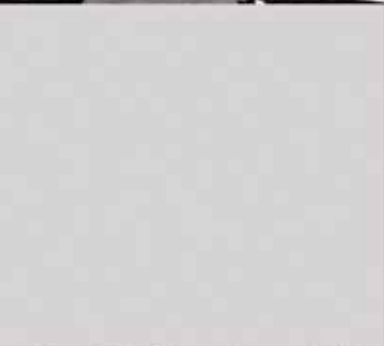
Grants:

The Society has committed to grants totalling \$2,684,230 (2008 - \$2,726,923) payable from the Restricted Fund, including future contributions to be received from Vancouver Foundation. Payment of these grants is conditional on the recipients meeting certain criteria and providing certain supporting information.

## 5. Interfund transfer:

The transfer of \$500,000 was made from the Administrative Fund to the Restricted Fund as less funds were needed in the Administrative Fund than previously anticipated.





  
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