

Sierra Club of Canada
BC Foundation

Annual Report 2005



SIERRA
CLUB OF BC
FOUNDATION



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Our Mission: Sierra Club of BC Foundation

The Sierra Club of BC Foundation exists to protect and conserve our natural environment through research, science and education.

The Sierra Club of BC Foundation was founded in 1969 as a federally registered charity (#11914 9797 RR0001) committed to protecting B.C.'s wild places and wildlife for those who love 'super natural' B.C. with its spectacular ancient forests, wild salmon and unique natural beauty. The Foundation exists to protect and conserve our natural environment through research, science and education.



The Sierra Club of BC Foundation seeks to motivate and financially support groups involved in research and education towards the conservation of the earth's ecosystems. It aims to foster a commitment to protect and restore the quality of the natural and human environment. The Foundation undertakes much of its work through agency agreements primarily with the Sierra Club of Canada – BC Chapter but also with other grassroots organizations in B.C. Through these agents the Foundation effects positive environmental change.

The Sierra Club of BC Foundation operates under the management and direction of an independent Board of Directors. In 2005, the Directors of the Foundation were:

Linda Hannah
Tybring Hemphill
John Hemphill, Jr.
Mark Horne
Vicky Husband
Felix Irwin, *Treasurer*
Patricia Lane
Brian Pinch, *Chair*

Photo by Ewan Rayment.

Message from Kathryn Molloy, Executive Director

Reflecting back on our work and accomplishments in 2005, made possible by the unflinching support of our members and donors, I am filled with renewed hope for our common vision of a sustainable B.C.

These pages tell the story of our successes in words, images and numbers. Our principal agent, Sierra Club of Canada – BC Chapter achieved a landmark victory when a land use plan protecting 2 million hectares of coastal rainforest was finalized in 2005. The agreement, ratified in February 2006, is the fruit of many years of dialogue with government, industry and First Nations. The Foundation also supported the BC Chapter's marine campaign, which achieved two notable victories in 2005, again through collaborative efforts with multiple stakeholders: a federal Wild Salmon Policy based on conservation principles, and reform to fisheries management practices that ensures the protection of B.C.'s groundfish stocks. Meanwhile, the BC Chapter's award-winning environmental program delivered in-class environmental programs to more than 10,000 students across British Columbia.

Our other agents also achieved notable successes in 2005, from promoting the sustainable use of energy in B.C. (BC Sustainable Energy Association) to working with First Nations families to protect the wild salmon and rivers of northern B.C. (Cassiar Watch Society). Enviro North made further inroads in its quest to conserve the Muskwa-Kechika Management Area, the largest wilderness area in the Rocky Mountains, while the Markets Initiative continued to break new ground working with Canadian book, magazine and newspaper publishers to encourage the use of forest-friendly paper. Through the amazing work of all our agents, we helped forge a new vision for B.C. – one in which the natural world figures prominently and our lifestyles allow future generations to enjoy everything this province has to offer.

Regardless of our success in the past year, many challenges lie before us. Climate change has created the largest insect infestation in B.C.'s recorded history, as warmer winters facilitate the destructive spread of the mountain pine beetle. Warmer waters have impeded salmon spawning, and rising sea levels caused by glacial melting threaten low-lying areas of B.C. The real work has only just begun.

Your generosity makes our work possible and gives us great hope. On behalf of everyone at Sierra Club BC Foundation, I invite you to help us realize even greater achievements in the years to come.

Sincerely,
Kathryn Molloy



A handwritten signature in black ink, appearing to read 'Kathryn Molloy'.

Message from Brian Pinch, Chair of the Board of Directors

As Chair of the Foundation Board of Directors, I would like to thank the many donors, foundations and tireless volunteers who supported the Sierra Club of BC Foundation in 2005. With your help, we were able to accomplish a great deal. Our principal agent, the *Sierra Club of Canada – BC Chapter* is celebrating many fine victories, including:



- Securing an unprecedented land-use agreement to protect pristine ancient forest valleys in B.C.'s Great Bear Rainforest;
- Achieving a moratorium on the fishing of endangered Coho salmon stocks, and
- Introducing a climate change program to our award-winning portfolio of in-class environmental education modules.

Our other agents have been equally effective. Here is a select list of some of their successes:

Markets Initiative Society worked magic for endangered forests - the Canadian editions of the Harry Potter books are printed on paper that is free of endangered forest fiber. This initiative, and work with author J.K. Rowling, has prompted Harry Potter publishers in five other countries to improve the environmental specifications of their paper.

Cassiar Watch has improved wild salmon habitat conservation in the Iskut/Stikine watershed through education and public outreach in consultation with First Nations.

BC Sustainable Energy Association is tirelessly working to make B.C. a world leader in the generation and use of sustainable energy and promoting the use of sustainable energy to the people of B.C. for all of their energy needs and uses.

Never has your support been more important. Each day brings further news on global warming, depletion of fisheries, and extinctions of species. Rest assured that we are doing everything we can to spend Foundation money as effectively as possible and to keep expenses to a bare minimum. We do our best to make every dollar count.

Thank you for caring. Thank you for helping.

Sincerely,
Brian Pinch

A handwritten signature in dark ink that reads "Brian".

Foundation Staff 2005

Kathryn Molloy	– Executive Director
Deirdre Gotto	– Grants Administrator
Mehri Shahmiri	– Bookkeeper
Rachel Harris	– Development Officer
Lenore Rankin	– Development Officer

In 2005 the affairs of the Foundation were administered by Deirdre Gotto (Grants Administrator) and Mehri Shahmiri (Bookkeeper). Rachel Harris and Lenore Rankin fulfilled the role of Development Officer.

Working Together – Partners Effecting Positive Change

Since 1969, Sierra Club of BC Foundation has worked to protect and restore the quality of the natural environment, to maintain the integrity of the natural world and to leave a natural legacy for future generations. Our role has been to motivate and financially support groups involved in environmental research and education, such as the Sierra Club of Canada – BC Chapter. In 2005, the Sierra Club of BC Foundation, as a registered charity, sponsored projects implemented by the following agents:

- Sierra Club of Canada – BC Chapter
(*principal agent*)
- BC Sustainable Energy Association
- Cassiar Watch Society
- Earth Witness Media Foundation
- Ekos TV.com
- Enviro North
- Fraser Headwaters Alliance
- Friends of Wild Salmon
- Markets Initiative Society
- OUR Ecovillage



In our Green Star! education program, youth learn all about the ecosystems of B.C. and the ways we can help protect them.



Photo by Joanne Huemoeller.

Sierra Club of Canada – B.C. Chapter is one of the province's best known and most effective voices for the environment. Its mission is to explore and protect the wild places of the earth, to practice and promote the responsible use of the earth's ecosystems and resources, and to educate and enlist humanity to protect and restore the quality of the natural and human environment. 2005 Sierra Club initiatives included: an award-winning environmental education program for Grades K-12 that inspires youth to become life-long environmental stewards; working with First Nations to help promote environmental stewardship and wilderness conservation; raising consumer awareness about sustainable seafood purchases; and engaging in a collaborative efforts with multiple stakeholders to protect the Great Bear Rainforest.

B.C. Sustainable Energy Association (BCSEA) is a 600-member non-profit organization. The association's goals include helping British Columbia become a world leader in the generation and use of sustainable energy, and promoting the use of sustainable energy to the people of B.C. To that end, the association has undertaken outreach and education initiatives to promote sustainable energy use in British Columbia. In 2005, the BCSEA hosted the B.C. Wind Power Summit, attended by many key provincial leaders.

Cassiar Watch Society is based in Iskut, B.C. The society is concerned with the wild salmon and wild rivers of Northern British Columbia, particularly the Iskut River tributary of the Stikine watershed. It is also concerned about the overall pace and scale of proposed mining and energy development in the Iskut region, and impacts upon local communities. To achieve its objectives, Cassiar Watch Society strives to empower the indigenous conservation ethic in preserving the abundance and diversity of the Stikine's wild salmon ecosystems and to enlist First Nations' cooperation to protect wild salmon habitat.

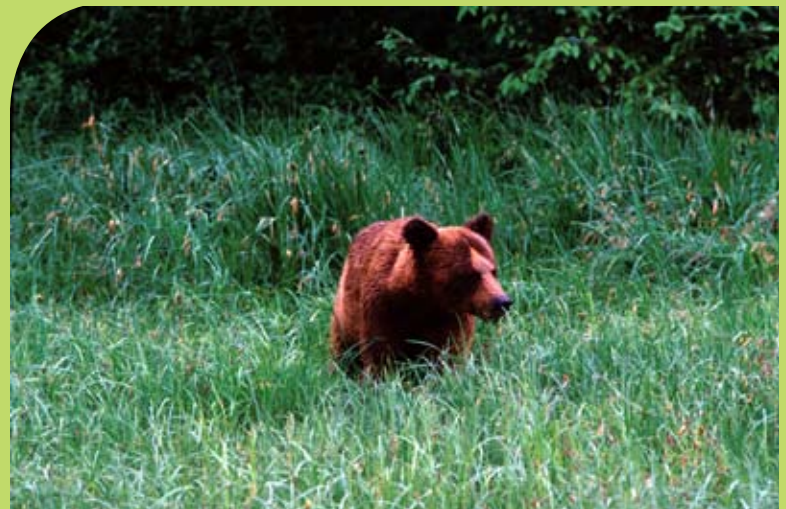
In 2005, the society worked directly with individual First Nations families, helping them understand the impacts of development on their territories and counselling them on strategies and opportunities to protect their interests. The society developed maps and other materials that inform and place into context the conservation issues. It organized gatherings of Tahltan, and other northern First Nations facing the same issues. It also informed government and industry about aboriginal rights and title issues across indigenous territories that would be impacted by the proposed developments.

Enviro North, under the direction of Wayne Sawchuck, has been working toward the protection of what is now known as the Muskwa-Kechika Management Area – the largest wilderness area in the Rocky Mountains – for some 13 years. Wayne has represented environmental interests in four multi-sector consensus-based land-use planning processes as well as various other working groups and committees. Over the years, Enviro North and Wayne have published a large-format photo book (Muskwa- Kechika: the Wild Heart of Canada’s Northern Rockies,) distributed a DVD and printed informational brochures. They made a number of public appearances to speak about the importance of this region in north-eastern B.C.

In 2005, Enviro North continued to work on the implementation of the Muskwa-Kechika Management Area as part of the overall implementation of the vision of land-use plans for northeastern B.C. Working with a number of other local organizations, the group also assisted in the production of an integrated watershed management plan for the Pine Watershed.

Markets Initiative is a collaborative effort of the Sierra Club of Canada – BC Chapter, Friends of Clayoquot Sound, and Greenpeace Canada. The objective is to reform the purchasing practices of Canadian book, magazine and newspaper publishers by encouraging them to shift to ‘ancient-forest-free’ paper. The initiative’s work is ambitious in nature, global in scope, and transformative in its outcomes. Its success has been nothing short of magical – for example, the last two “Harry Potter” books released in Canada were printed on “ancient forest friendly” paper, a Markets Initiative achievement now being replicated in other countries. All of Canada’s largest printers - Webcom, Trancontinental, Friesens and Quebecor – now stock Ancient Forest Friendly options and trial new paper options as they come onto the market. Many of them have worked directly with their suppliers to develop Ancient Forest Friendly products. According to Markets Initiative, by using Ancient Forest Friendly papers, Canadian book publishers have saved: 43,097 trees; electricity to power an average North American home for 382 years; 2.2 million kilograms of greenhouse gasses (equivalent of 6.8 million km travelled by car); and 52 million litres of water!

In 2005, Markets Initiative continued its outcomes-focused work of systemically shifting the consumption patterns of heavy paper-consuming industries and the North American paper industry by profiling the work of Ancient Forest Friendly mills and suppliers through a variety of mechanisms, and working with government to create appropriate financial incentives for publishers using Ancient Forest Friendly papers.



Al Harvey/Slidefarm photo.

Some highlights of Sierra Club of Canada – BC Chapter programs

- Sierra Club of Canada – BC Chapter worked with government, First Nations and industry to finalize a land-use plan for the Great Bear Rainforest region. The agreement, finalized in 2005 and ratified by the provincial government on February 7, 2006, protects 2 million hectares of coastal rainforest and requires the implementation of sustainable forestry practices in the rest of the forest. SCCBC played a major role both at the negotiating table and in developing standards for sustainable logging (ecosystem-based management).
- SCCBC worked closely with government and other stakeholders to craft a wild salmon policy predicated on conservation principles. We finally achieved this goal in June 2005 with significant changes being made to the draft policy. The new document reflects the important role of salmon in the whole ecosystem and enshrines conservation as the overriding principle.
- SCCBC continued to dialogue with industry and government on groundfish reform. Our work came close to fruition in 2005 with the development by industry of a Pilot Integration Proposal requiring 100% at-sea-monitoring and recording of every fish brought aboard, a procedure that significantly reduces by-catch. (Approval was gained in March 2006).
- The BC Chapter's Education Program delivered in-class environmental programs to more than 10,000 students in 2005, including, for the first time, a climate change program. Ten different programs, with ongoing support and challenging stewardship action projects, were delivered to more than 460 enthusiastic classrooms. Each program is curriculum-linked, science-based and centred on the principle of hands-on learning.
- SCCBC's Enviro 911 Program responded to calls from members of the public, provided environmental research and advice, and encouraged callers in their pursuit of local environmental solutions.



Vote environment canvassers.

An Investment In The Future

The financial support received by the Foundation strengthens our ability to help preserve the earth's ecological wealth. Donations to the Sierra Club of BC Foundation fund dozens of environmental projects.

Gifts to the Foundation help create a solid financial base for the Club. Donors help support major research and educational initiatives, such as:

- Protection Of Critical Ancient Forest And Wilderness Areas
(e.g., Clayoquot Sound, Mainland Coast - Great Bear Rainforest)
- Satellite Mapping Projects
- Forest Management Practice Reforms
- Protection of Wildlife (e.g., salmon, grizzly bear and caribou)

We wish to thank the following funders, who supported us in 2005:

Bullitt Foundation
Brainerd Foundation
Govt of Canada, Dept of Fisheries & Oceans
Lazar Foundation
Luna Trust
Gordon & Betty Moore Foundation
N.M. Davis Corporation
Packard Foundation
Patagonia, Inc.
Resource Legacy Fund
Sacharuna Foundation
Sierra Club Foundation
Tides Canada Foundation
Tides Foundation
TD Friends of the Environment
Van City
Wallace Global Fund
Wilburforce Foundation

And many Individual donors.

Auditor's Report

To the Executive Committee of
Sierra Club of Canada – British Columbia Chapter

I have audited the statement of financial position of the Sierra Club of Canada – British Columbia Chapter (the Chapter) as at December 31, 2005 and the statements of operations, and changes in fund balances for the year then ended. These financial statements are the responsibility of the Chapter's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 common with many not-for-profit organizations, the Chapter derives revenues from donations and membership dues, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Chapter and I was not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenditures, assets or fund balances. In addition, the Chapter funds environmental projects in Bolivia for which it does not receive sufficient details and support for expenditures made outside of Canada. During the period, these expenditures totaled \$47,438. Accordingly, I was unable to satisfy myself with respect to the nature and propriety of the final use of these funds. As a result, I was unable to determine whether adjustments might be necessary to expenditures, excess of revenue over expenditures, assets or fund balances.

In my opinion, except for the effect of adjustments, if any, which I may have determined to be necessary had I been able to satisfy myself concerning the completeness of the revenue and propriety of expenditures referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Chapter as at December 31, 2005 and the results of its operation for the year then ended in accordance with generally accepted accounting principles.

Victoria, Canada
March 8, 2005 Chartered Accountant

Grant Thornton LLP

Sierra Club of British Columbia Foundation Statement of Operations and Changes in Fund Balances

Year Ended December 31, 2005

	Operating Fund		Special Purpose Fund		Endowment Fund		Total	Total
	2005	2004	2005	2004	2005	2004	2005	2004
Revenue								
Donations and grants	\$ 112,494	\$ 170,589	\$ 809,772	\$ 976,332	\$ 700	\$ 1,000	\$ 922,966	\$ 1,147,921
Investment and other income	17,381	14,586	-	3,960	1,718	5,463	19,099	24,009
Event revenue	7,561	6,545	-	-	-	-	7,561	6,545
	<u>137,436</u>	<u>191,720</u>	<u>809,772</u>	<u>980,292</u>	<u>2,418</u>	<u>6,463</u>	<u>949,626</u>	<u>1,178,475</u>
Expenditures								
Administration and office	21,800	15,571	-	-	-	-	21,800	15,571
Amortization	10,168	9,718	-	-	-	-	10,168	9,718
Development officer and related expenses	8,674	21,632	-	-	-	-	8,674	21,632
Event expenses	6,460	3,158	-	-	-	-	6,460	3,158
Professional fees	11,193	10,393	-	-	-	-	11,193	10,393
Rent and occupancy costs	5,319	2,594	-	-	-	-	5,319	2,594
Salaries and benefits	50,574	101,783	-	-	-	-	50,574	101,783
Scholarships	-	-	3,900	3,800	-	-	3,900	3,800
Charitable activities carried out under agency agreements	-	-	1,184,630	1,031,756	-	-	1,087,678	1,031,756
	<u>114,188</u>	<u>164,849</u>	<u>1,188,530</u>	<u>1,035,556</u>	<u>-</u>	<u>-</u>	<u>1,302,718</u>	<u>1,200,405</u>
(Deficiency) excess of revenue over expenditures	23,248	26,871	(378,758)	(55,264)	2,418	6,463	(353,092)	(21,930)
Fund balances, beginning of year	30,621	60,000	853,644	852,658	215,487	209,024	1,099,752	1,121,682
Interfund transfers	-	(56,250)	96,952	56,250	(96,952)	-	-	-
Fund balances, end of year	\$ <u>53,869</u>	\$ <u>30,621</u>	\$ <u>571,838</u>	\$ <u>853,644</u>	\$ <u>120,953</u>	\$ <u>215,487</u>	\$ <u>746,660</u>	\$ <u>1,099,752</u>

See accompanying notes to the financial statements.

Sierra Club of British Columbia Foundation

Statement of Financial Position

December 31, 2005

	Operating Fund	Special Purpose Fund	Endowment Fund	Total 2005	Total 2004
Assets					
Current					
Cash	\$ 476,883	\$ 226,744	\$ 87,991	\$ 791,618	\$ 988,732
Receivables	3,103	-	-	3,103	19,251
Advances to agents	-	27,731	-	27,731	69,185
Prepays	5,319	-	-	5,319	554
	<u>485,305</u>	<u>254,475</u>	<u>87,991</u>	<u>827,771</u>	<u>1,077,722</u>
Capital assets (Note 4)	22,820	-	-	22,820	32,987
Interfund balances	(350,325)	317,363	32,962	-	-
	<u>\$ 157,800</u>	<u>\$ 474,886</u>	<u>\$ 120,953</u>	<u>\$ 850,591</u>	<u>\$ 1,110,709</u>
Liabilities					
Current					
Payables and accruals	\$ 28,931	\$ -	\$ -	\$ 28,931	\$ 10,957
Bank loan (Note 5)	75,000	-	-	75,000	-
	<u>103,931</u>	<u>-</u>	<u>-</u>	<u>103,931</u>	<u>10,957</u>
Fund balances					
Invested in capital assets	22,820	-	-	22,820	32,987
Externally restricted	-	571,838	115,890	687,728	1,069,131
Internally restricted	-	-	5,063	5,063	-
Unrestricted	31,049	-	-	31,049	(2,366)
	<u>53,869</u>	<u>571,838</u>	<u>120,953</u>	<u>746,660</u>	<u>1,099,752</u>
	<u>\$ 157,800</u>	<u>\$ 571,838</u>	<u>\$ 120,953</u>	<u>\$ 850,591</u>	<u>\$ 1,110,709</u>

Commitments (Note 7)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Grant Thornton 

Sierra Club of British Columbia Foundation

Notes to the Financial Statements

December 31, 2005

1. Purpose of the organization

The purpose of the Sierra Club of British Columbia Foundation is to encourage exploration and preservation of the earth's ecosystems; to promote public awareness of natural values; to promote research on natural resource usage and preservation; and to conduct education in order to protect these resources.

The Sierra Club of British Columbia Foundation is incorporated under the British Columbia Society Act and is a registered charity under the Income Tax Act.

2. Summary of significant accounting policies

Fund accounting

The Foundation follows the restricted fund method of accounting for contributions. The Foundation records its activities in the following funds:

- The *Operating Fund* accounts for the organization's general operations and administration. This fund reports unrestricted contributions and administration fees.
- The *Special Purpose Fund* accounts for program delivery of the organization.
- The *Endowment Fund* reports resources contributed for endowment.

Revenue recognition

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the special purpose fund.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Computer equipment	- three years, straight-line basis
Leasehold improvements	- term of the lease

Use of estimates

In preparing the Foundation's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

2. Summary of significant accounting policies (continued)

Statement of cash flows

A statement of cash flows has not been prepared, as it would not provide any additional meaningful information.

3. Financial instruments

The Foundation's financial instruments consist of cash, receivables, advances to agents, payables and accruals and amounts due to Sierra Club of British Columbia, the fair value of which approximates their carrying value.

It is management's opinion that the Foundation is not exposed to significant interest rate or credit risk arising from these financial instruments.

4. Capital assets

			<u>2005</u>	<u>2004</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer Equipment	\$ 5,248	\$ 3,474	\$ 1,774	\$ 3,523
Leasehold Improvements	<u>42,091</u>	<u>21,045</u>	<u>21,046</u>	<u>29,464</u>
	<u>\$ 47,339</u>	<u>\$ 24,519</u>	<u>\$ 22,820</u>	<u>\$ 32,987</u>

5. **Bank loan**

The bank loan is an operating loan with Vancity Savings Credit Union with monthly payments of interest only at prime plus 0.5%, due on demand and secured by promissory note and general security agreement over the assets of the society.

6. **Interfund Transfer**

During the year, the board approved a transfer from the internally restricted endowment fund to the special purpose fund in order to provide funding to the Sierra Club of Canada – British Columbia Chapter.

7. **Sierra Club of Canada – British Columbia Chapter**

The Sierra Club of Canada – British Columbia Chapter and the Sierra Club of British Columbia Foundation are controlled by an Executive Committee and Board of Directors respectively. For the 2005 fiscal year, the Executive Committee and Board of Directors had two common members.

The Sierra Club of Canada – British Columbia Chapter operates in a large part with funds received under agency agreements from the Foundation. The agency agreements govern the specific use of the funds.

Amounts due to/from Sierra Club of Canada – British Columbia Chapter do not bear interest and have no specified terms of repayment.

During the year, the Foundation had the following transactions with the Sierra Club of Canada – British Columbia Chapter:

- (a) Payments of \$852,132 (2004: \$662,115) under agency agreements for special projects;
- (b) Payments under an agency agreement of \$96,952 for core support of charitable activities and capacity building of Sierra Club of Canada – British Columbia Chapter.
- (c) Purchased certain administrative and office services of \$12,851 (2004: \$8,178); and
- (d) Received rental income of \$51,540 (2004: \$51,540).

8. Commitments

The Sierra Club of British Columbia Foundation is committed under an operating lease agreement for office premises until July 31, 2008. Future minimum lease payments under this operating lease are as follows:

2006	\$21,305
2007	\$24,639
2008	\$15,852

The Foundation subleases a portion of its premises to the Sierra Club of Canada – British Columbia Chapter.

Make a donation today.

Your donation to Sierra Club of BC will help us continue to act as a strong advocate for B.C.'s environment. Even small donations make a big difference. You can donate on-line at:

www.sierraclub.ca/bc/donate

If you would prefer to donate by mail, you can send a cheque payable to:

“Sierra Club of Canada – BC Chapter”.
302-733 Johnson St., Victoria, B.C., Canada, V8W 3C7

Khutzeymateen Valley, B.C. Canada's only grizzly bear sanctuary.
Taken by Al Harvey, Slidefarm photo files.

or call (250) 386-5255.

Please note that the BC Chapter is not a registered charity. To make a tax-deductible donation please visit the Sierra Club of BC Foundation website at:

www.sierraclub.ca/bc/foundation

If you would prefer to donate by mail, you can send a cheque payable to:

“Sierra Club of BC Foundation”.
304-733 Johnson St., Victoria, B.C., Canada, V8W 3C7

or call (250) 386-0162.

Thank you for your support!

