



Environmental Charities in Canada

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This report was created to help donors understand the current landscape and potential giving options in the environmental sector in Canada.

For more information on Canadian charities, please visit our website at www.charityintelligence.ca or call 416.363.1555.

Executive Summary

Canada is blessed with an abundance of land, oceans and lakes. In contrast to other countries, especially those with developing economies, Canada's environment issues may seem trifling. The vast majority of Canadians enjoy fresh air and water. Yet are we living beyond our means, extracting more from our environment than is sustainable? What is the price of our prosperity on nature? What can we do better today to ensure future generations of Canadians have a healthy environment? As Canadians, it is our environment. It is our responsibility to steward and our responsibility to meet today's challenges.

In this first Charity Intelligence sector report on the environment, our analysis found 3 issues that are the most pressing on the health of Canada's environment:

1. **Preserving pristine areas in fragile ecosystems.** Canada lags other OECD nations in land and sea protection. Only 12.2% of Canada's land is protected, ranking 16th out of 30 OECD countries. For comparison's sake, in the US, 24% of land is protected. It gets worse comparing Canada's protection of oceans; Canada ranks 70th in the protection of its marine ecosystems. In addition to needing to preserve more land and oceans, acquisitions need to be strategic. Fragile arctic ecosystems and watersheds particularly need protection.
2. **Saving threatened species under pressure from urban sprawl.** Canada's economic growth is pushing some species to the brink of extinction. Canada has an estimated 70,000 species. This valuable biodiversity is fragile with a third of species threatened. While polar bears may be the global poster child of Canada's endangered species, the species most at risk are reptiles, amphibians, and songbirds.
3. **Balancing resource development with a healthy environment.** Canada's economic prosperity rides on oil and gas, mining, forestry and fishing. Our challenge is to find a sustainable balance between economic development and a vibrant environment. This is not an elusive ideal. It is not a zero sum gain of either the environment or the economy. The goal is sustainable fisheries, mandatory forestry replanting, and soil remediation for mining. A healthy balance is possible with greater awareness, technology and innovation.

Canadian donors care more about Canada's environment than ever before. Philanthropic support for environment charities has grown to an estimated \$286 million, although this still only represents roughly 2% of total Canadian giving.

In 2010, there were 1,155 charities registered with the Canada Revenue Agency listing significant environmental programs. Donors have a diversity of choice. Yet the sheer number of charities can also create a challenge for donors to identify the best charities to support.

Dovetailing where Ci identifies Canada's most critical environment needs and the charities where we found the best track record of results, we were most impressed with the potential of 7 charities picked as our Top Environmental Charities.



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Ci Top Environmental Charities 2013

Land Trusts

Bruce Trail Conservancy has as its mandate protection of the Niagara Escarpment, a unique ecosystem and UNESCO World Biosphere Reserve. The Niagara Escarpment is under severe development pressure. As the Province of Ontario is no longer investing funds to create new conservation areas, the work of the BTC is of key importance in protecting the Escarpment. BTC has professional ecologists and prepares conservation plans for all the properties it owns or manages. BTC has a professional board focused on governance and has stable and experienced management. In addition, BTC has 8,800 members, many of whom are active volunteers. 193 “land steward” volunteers are dedicated to conservation management activities. page 27

Nature Conservancy of Canada, with its professional management and governance, is trusted by the Federal Government to administer funding for the Natural Areas Conservation Program, the largest land conservation program in Canada. NCC has mapped out 80 priority ecological regions of Canada that require protection, and is disciplined in restricting its spending to these priority areas. NCC prepares natural area conservation plans for all of its nature reserves and evaluates its performance in protecting these reserves. page 30

Habitat Protection

Canadian Parks and Wilderness Society is the only major national charity focused on land protection via the creation of national and provincial parks and other wilderness areas. Over more than 50 years, CPAWS has made significant achievements in helping create parks, nature reserves, and enabling protection for forests. CPAWS works effectively with both national and provincial governments. Management is highly experienced and well-qualified with most staff members having professional designations. In addition, CPAWS has a very large volunteer network with 15,000 members and 500 local volunteers organized into “Chapters”. page 37

Wildlife Protection

Wildlife Conservation Society Canada is a unique organization in that it provides pure scientific research which is used by many other conservation groups and governments. The need for such independent research is clear. WCS specializes in research into large mammals in Canadian wilderness areas. The charity publishes numerous research papers which are made freely available for use by governments, other charities, and the general public. WCS is able to point to specific government actions taken as a result of its research. The organization includes ten PhDs whose conduct is subject to external peer review. WCS Canada is also part of the global WCS organization, which has over 100 years’ experience. page 44

Wildlife Preservation Canada is dedicated to saving species at immediate risk of extinction. It is the only charity in Canada focused exclusively on this problem. WPC uses a unique approach to saving species at risk: captive breeding and re-introduction into the wild. WPC publishes a full list of species at risk on which it is currently working as well as a “waiting list” of other species where it would like to begin programs. WPC also publishes field reports (progress reports) on each species it is working with, showing the results of each program. WPC has only three full-time employees. The Executive Director has extensive experience. The volunteer Board of Directors is involved in assisting with many activities. page 45

The Conservation Economy

Ecotrust Canada is focused on building ecologically sustainable communities. The need for such development in the remote regions of British Columbia, especially in First Nations communities, is large. Ecotrust’s strategy consists of promoting sustainable forestry, fisheries, housing and community development. Their work on sustainable forestry and fisheries has been effective, with measurable results. Ecotrust is one of 11 organizations selected by the Federal Government to execute the Government’s “Forest Communities” program. Ecotrust is run more like a corporation than a standard charity, with considerable board oversight. Management has extensive experience. page 49

Advocacy

Nature Canada, one of the country’s oldest environmental organizations, draws its unique strength from its 350 member naturalists’ clubs. Organized through provincial federations, these volunteer and professional naturalists provide a wealth of front-line research data that Nature Canada uses to organize its research and its policy campaigns. In total, Nature Canada claims 46,000 individual supporters. Programs focus on endangered species, bird conservation, water resources, and parks and protected areas. In addition, Nature Canada has a major educational program financed by Parks Canada. Nature Canada is able to point to the success of certain of its advocacy campaigns on national parks creation, endangered species legislation and habitat protection. Management is highly experienced. page 55

Why the environment matters

Many of us believe that we should protect the environment for ethical reasons, thinking that we have a responsibility to preserve the ecosystem for future generations and that animals have a right to live. But we can also give dollars and cents reasons for environmental action by quantifying the benefits a healthy environment provides for mankind. These benefits are of four kinds: the direct provision of resources; the regulation of natural systems; aesthetic reasons; and recreational opportunities.ⁱ

A 1997 study found that the contribution a healthy environment makes to human welfare was worth an estimated US\$33 trillion per year.ⁱⁱ For comparison, the global GNP in that same year was approximately US\$18 trillion.

More recently, at the 2013 Davos conference, both the International Monetary Fund and the World Bank drew direct links between the environmental health of the planet and economic growth. Christine Lagarde, Managing Director of the IMF, stated:

Even more important is the issue of climate change, which, in my view, is by far the greatest economic challenge of the 21st century. The science is sobering – the global temperature in 2012 was among the hottest since records began in 1880. Make no mistake: without concerted action, the very future of our planet is in peril.

So we need growth, but we also need green growth that respects environmental sustainability. Good ecology is good economics.ⁱⁱⁱ

Jim Yong Kim, President of the World Bank, reported in the Washington Post:

“... climate change should also be at the top of our agendas, because global warming imperils all of the development gains we have made.”^{iv}

Both of these financial executives recognized the importance of the environment to the economy.

But it's about social costs as well as money...

Climate change is perhaps the most obvious and highest-profile environmental issue today, whose effects can be shown to hurt us economically. However, other environmental problems also have clear economic and social costs:

- Species extinction is reducing the genetic diversity of the planet, putting us at greater risk of catastrophic declines in the health of certain ecosystems (such as rainforests). This in turn makes the whole planet less resilient to change, potentially hurting our own species in the future.
- Resource depletion at unsustainable rates means that future generations of humans will have less material to work with to build and maintain their civilization.

“The supreme reality of our time is the vulnerability of our planet.”

– John F. Kennedy

- In poorer countries – and in Canada’s north – poverty caused by drier and warmer climates and reduced wildlife is leading to social stress that may result in violence directed at wealthier people.
- Over-fishing and damage to coastal and reef environments are leading to a potentially catastrophic decline in the amount of fish available to feed people worldwide.
- Invasive plants and animals are hurting agriculture and aquaculture.
- Air pollution and poisoning from heavy metals and other mining and manufacturing waste is a direct threat to human health.



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If the environment provides all of these essential services to the Canadian public, why are we facing the erosion of this natural capital? Should we not instinctively protect the ecological resources that provide us with all of these benefits?

“Don’t blow it – good planets are hard to find.”

– Anon

In his 1968 paper *Tragedy of the Commons*, Garrett Hardin outlined the root of the problem: individuals are directly rewarded for exploiting the environment, but the costs of this exploitation are shared among the larger current and future population (Hardin 1968). Take the case of air pollution: a factory owner may reap the immediate profits associated with this pollution, while the entire region shares the higher long-term costs of environmental management and health effects. In 2006, the Stern Review made headlines by concluding that only 1% of the global GDP would be required in order to avoid greater, long-term economic costs as a result of climate change.^v This report’s main conclusion – that investment in avoiding environmental catastrophes now is less expensive than dealing with them later – has received widespread acceptance.

The ability of governments and businesses to accept and understand long-term environmental costs is likely to be a problem for many years to come. Charities in the environmental sector play an important role in educating us and in showing the way forward.

One symptom of the “tragedy of the commons” is our inability to control the extinction of the biodiversity which forms the foundation of the ecosystem services nature provides. In 2002, member countries of the UN Convention on Biological Diversity agreed to significantly reduce the extinction of the world’s biodiversity. A decade later, widespread failure to accomplish this goal has revealed the magnitude and complexity of this challenge.^{vi}

An estimated 70,000 species reside in Canada. This is a significant natural legacy that has the potential to provide Canadian citizens with a wide array of ecosystem services. But this biodiversity, and the valuable ecosystem services it provides, is at risk: current estimates place one third of these species at risk of extinction.^{vii}

“Earth provides enough to satisfy every man's needs, but not every man's greed.”

– Mahatma Gandhi



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Overview of Environmental Needs in Canada

Man’s impact on the natural environment is growing exponentially. It has been calculated that the seven billion members of our species are already living beyond the planet’s capacity to support us on a sustainable basis, using 1.5 times its capacity. Furthermore, if all of us lived at the standard of living of North Americans, we would require up to six planet Earths to provide us with the food and raw materials we require. And this calculation does not include the negative impacts of our behaviour on most other species of vertebrates, which we are rapidly crowding out, aside from those we deliberately cultivate. Canada’s immense size and low population density (except for small southern areas) has until recently permitted many

in this country to close their eyes to the environmental impact of our species – but no longer. Canadians are now as environmentally aware as most other advanced nations, but our dependence on natural resources as the primary driver of our economy means that we continue to exploit our forests, seas and lands in ways that worry many of us, although for most Canadians the equation of “environment versus economy” will still usually be resolved in favour of the economy.



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“We cannot command Nature,
except by obeying her.”

– Thomas Bacon

There is, of course, a third way. The negative effects of our exploitation can be mitigated in many ways: in the oceans, through sustainable fisheries and avoiding harmful trawling practices; in the forests, by avoiding clear-cutting, and mandatory replanting policies; in mining, through mandatory soil remediation and strict rules for tailings ponds; in oil and gas extraction (we hope) through carbon capture technologies which are currently under development. There are immediate costs to all of these technologies and best practices; however, it has been proven time and time again that the long-term costs of fixing environmental problems after they have happened is far greater than that of mitigating them at the outset.

Canada has never been a leader in developing best practices for the environmental impact of our natural resource industries, but we are gradually improving, and the education and advocacy work of many of the charities discussed in this report is pushing us in the right direction.

Environmental charities in Canada

Despite the problems we have described, the Canadian public has recognized the value of the natural world, as evidenced by its growing annual investment in environmental charities. We have calculated that there are some 300 large environmental charities in Canada, with combined revenue

of over \$750 million, as well as many smaller ones.^{viii} In fiscal 2010, 1,155 charities registered with Canada Revenue Agency listed significant environmental programs. Their total revenue was \$959 million. Of this, \$286 million was raised from public donations and foundations. Given that Canadians contributed \$15 billion to charitable organizations in 2010, we estimate that the environmental sector represents 2% of total charitable giving in this country.^{ix}

Despite this large investment of capital, the resources committed to this goal are inadequate, given the monumental scale of this task. In 1999, it was estimated that a global investment of US\$22.6 billion would be required in order to maintain an adequate network of protected areas, compared to the annual investment at the time of US\$6.0 billion.^x Given this shortfall, it is of utmost importance that available funds are used as effectively as possible to maximize the impact of donations to environmental organizations.

Measuring success

Environmental organizations often encounter difficulties when trying to measure their success. One challenge is a lack of data, due to an inconsistent monitoring and evaluation of conservation programs^{xi}. In addition, there are often insufficient resources or expertise to perform comprehensive evaluations; committing money and time to evaluation and monitoring would limit the resources available for project implementation.^{xii} Further, the effect the environmental organizations strive for – for example, changes in extinction risk – tend to occur over longer time frames than the term of conservation projects. These different time scales make the evaluation of success difficult.^{xiii}

These challenges are exacerbated by the variety of projects these organizations undertake. For example, how does one compare the success of programs aiming to protect valuable wetlands, efforts to persuade the government to support climate change legislation, or the education of the public on pressing environmental issues?

Our approach has been to group the 32 charities we reviewed into sectors. We identify metrics that can be used within each of these sectors, and then look at the effectiveness of each charity, measured against others doing similar work. We can't find a way to tell donors that land conservation is more important than wildlife protection or climate change action. Donors will have to decide for themselves what their priorities are. However, within each of these sectors, we can help donors select the most effective organizations.

Categories of Environmental Action

For the purpose of this report, the categories of environmental action measured for each organization include Land Conservation, Habitat Preservation, Wildlife Protection, The Conservation Economy, and Advocacy.

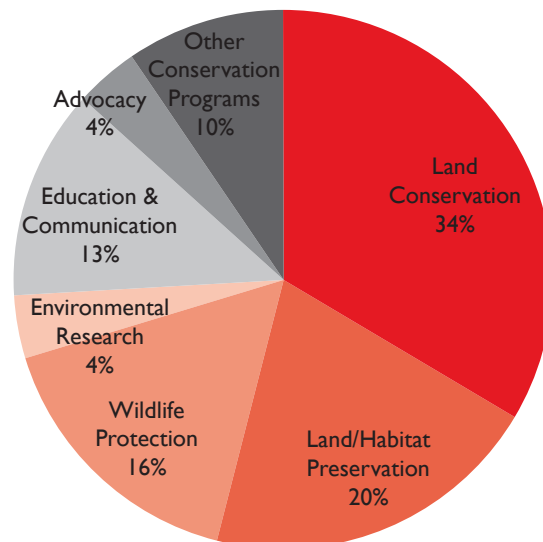
“We never know the worth of water, till the well is dry.”

– Thomas Fuller

From a breakdown of activities of the charities analyzed for this report, we have estimated the breakdown of program spending in the environmental sector in Canada. While we have only examined the largest charities, together they comprise nearly 60% of donations received by all environmental charities. Given that these charities comprise only 3% of the total number of charities in the sector, it is fair to say that the remaining 97% of charities may focus their efforts in different areas; however, looking at reported data by all charities in aggregate provides a similar overall story. The top two areas of focus are land and wildlife conservation.

Of the largest charities, fully 54% of spending is directed toward land; 34% for land acquisition and 20% for land and habitat preservation. Wildlife protection is next at 16% of spending, followed by education and communication at 13%. Advocacy and research each account for 4% of spending.

Spending Breakdown by Environmental Charities in Canada, 2011



Source: Charity Intelligence analysis

Land Conservation

This category includes the acquisition of land for the purpose of protecting or enhancing the ecosystem, or specific biodiversity therein. This category includes actions such as purchasing and accepting donated land, and success may be measured by the number and size of strategic acquisitions of land under threat. It is accepted practice for land conservation trusts to develop management plans for all their reserves; we will review the process followed by each charity for developing and implementing its land management plans.

Habitat Preservation (Land Restoration/Maintenance)

This involves the direct restoration or enhancement of land by members of the organization (or contracted third parties), and does not include the education of landowners to adopt sustainable practices. This category may be

measured through an ecosystem response or measures of habitat quality/ ecosystem services (e.g., natural capital, improved water levels or a biodiversity survey). Costs related to the maintenance of land (e.g., property taxes, salary for on-site park rangers) would also fall under this category.



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Direct Wildlife Protection

This category describes the direct protection or support of a target species. Examples include breeding programs and re-introductions, as well as treatment of populations (e.g., inoculations against epidemics). This category may be measured through the response of the target species (e.g., population trends or changes in risk status). Again, if this data proves too difficult to obtain, the number of species, populations, or individuals protected might be used, instead.

The Conservation Economy

A small number of charities work to improve the relationship between people and the environment by working directly with communities and business. These charities provide education about sustainable economic behaviour and provide capital for local initiatives that benefit the environment. Typically, these charities work with corporations and local governments to achieve their aims. We see two kinds of education. One aims to convince individuals to adopt pro-environmental attitudes and behaviours, the other to convince landowners, hunters/anglers and businesses to adopt sustainable practices.

Success can be measured through the number of new initiatives and accountability for results from these initiatives.

“The love for all living creatures is the most noble attribute of man.”

– Charles Darwin

Advocacy

Projects in this category involve persuading organizations or government to change policies or enact legislation that aims to further environmental goals. Legal costs may also be included in this category (e.g., governments may be brought to court for failing to protect the environment). This category of action may be measured by comparing costs to the number of enacted and/or implemented policies and legal instruments, or the number of court cases won/precedents set.

Research intended to convince particular industries to adopt best practices (e.g., the WWF Aquaculture research) would also belong in this category. In this case, success might be measured by adoption of these best practices, or the adoption of certifications that ensure sustainable practices (e.g., Forest Stewardship Council).

Charities Selected for Review

We have selected for review all Canadian environmental charities with revenues of approximately \$1 million or higher. We have, however, excluded certain organizations with charitable status:

- The Ontario Government's various Conservation Authorities ("CAs") represent this province's largest single investment in the environment. CAs were set up in an earlier time when the province had more ample financial resources than at present, and own large tracts of land which are actively managed, but which are no longer growing to a significant extent. The CAs all have charitable status; however, given that virtually all their revenue comes from government funding and from user fees, we have excluded them from this survey. Donors who care about a specific nature reserve may wish to consider donating to their local CA. We have also not included the Association Québécoise de Lutte Contre la Pollution Atmosphérique and Assiniboine Park Conservancy for the same reason.
- Provincial and national hunting and angling federations also enjoy charitable status. Most of these organizations are also involved in conservation work. In reviewing these, we have focused on the percentage of their revenue which is spent on conservation as opposed to other activities (such as hunter training). We have found that conservation work is typically less than 25% of total program spending and therefore believe that these organizations should not be the focus for donors interested in the environment. There are, however, many charities which are sponsored by hunters and anglers, but have a primary focus on conservation, such as Ducks Unlimited Canada, Atlantic Salmon Federation (Canada) and Alberta Conservation Authority. These charities we have included in our review.

- We have included only one charity which is not exclusively focused on environmental work: Tides Canada Initiatives Society (Tides). They provide grants for a wide range of community activities and approximately 50% of their grants are made to environmental causes. The total amount of money which this represents justifies including Tides in our study.

The majority of the charities we have reviewed are involved to some degree in several of the sectors which we have just defined. For example, the land conservation trusts are typically involved to some extent in habitat protection. Some, such as Ontario Nature, preserve land, do environmental research, and advocate for or against government policies. Most of the charities involved in research and education also do advocacy work, trying to get the public or governments to adopt the results of their research. In this report we have defined what we see as the primary and secondary focus of the charities' activities.

To evaluate the effectiveness of each charity, therefore, we must discover how well it is doing in each of these areas of focus. We may say, for instance, that a wildlife conservation charity is doing a superb job of advocating for protection of certain species, but is less effective at conducting research that could support its arguments. The reader will have to judge whether we are correct in saying that research is an important part of this charity's work.

In very rare circumstances we can provide specific percentages to a charity's different areas of focus, but this is possible only if the charity itself provides this split in their management reporting. We are more likely to recommend those that do, because they make it easier for the donor to assess the effectiveness of their work.



Assessing Effectiveness

Measuring the impact of a charity's program spending is always difficult. In the case of environmental charities, it is especially challenging. For example, we have studied six charities whose primary activity is land conservation. Should we measure effectiveness by the number of dollars spent per hectare of acquired land? Of course not, because this metric doesn't tell us whether the acquired land is important in terms of habitat protection, threats from development, or other strategic factors. What is essential is for the charity to make a clear statement about its conservation priorities, and to demonstrate that the acquired land fits with those priorities. Random land purchases without a strategic focus are not a good use of donor funds.

For charities focused on research, education and advocacy, the challenge is even greater. With perhaps ten of the country's largest environmental charities arguing against development of the Alberta oil sands, which are being developed nonetheless, how can we say that any of them are being successful? Should donors continue to send money to support such lobbying and, if so, to which organization? We don't have an answer to this question, but we did find many charities that tackle smaller-scale issues, and are able to show demonstrable results from their work. One such example is an initiative launched by Ecotrust Canada. The objective of this program is to help small fishermen market fish that have been harvested in a sustainable manner. Ecotrust has helped 400 fishermen obtain better prices and more assured markets for their products. The following quotation is from Ecotrust Canada's 2011 annual report:

Thisfish was officially launched in Canada in July 2011. By the end of the year, 230,000 fish had been tagged, 270 harvesters and processors had signed on, people in 540 locations in 23 countries had traced their lobster purchase, and Sobeys had launched *Thisfish* in 1,300 retail stores reportedly reaching over 27 million people.^{xiv}

In this case, the charity is able to provide statistical data showing the impact of one of its programs. Showing tangible results to donors is key to justifying funding requests.

Governments and Environmental Charities

By far the largest sources of funding for the environment in Canada, and for environmental charities, are the various levels of government. Apart from the money the government spends on its own part for National Parks and for environmental monitoring services, Environment Canada and other agencies and the Provinces and municipalities are significant funders of many environmental charities, contributing a total of \$372 million in fiscal 2010.^{xv} The largest sums of money are provided for land conservation

and habitat protection. For example, in fiscal 2011 Nature Conservancy of Canada received \$40 million from the Federal Government while Ducks Unlimited Canada received \$25 million. The government also provides funding for research, education and local programs.

This fact presents a challenge for the many charities who disagree with certain policies of the various levels of government. If they argue aggressively against these policies, as many do, they are liable to receive far less government funding. Some governments have thicker skins than others. For example, Ontario Nature, which has been quite critical of certain Ontario Government policies, still receives significant funding from the province. Nonetheless, we could segment the charities fairly neatly between those who work cooperatively with the federal and/or provincial governments versus those who want to reserve full freedom to criticize, and therefore can count on receiving little or no government funding. Donors should pay close attention to whether charities receive significant amounts of government funding. Their need for private donations may be greater if they do not have access to public funds.



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“We do not inherit the earth from our ancestors; we borrow it from our children.”

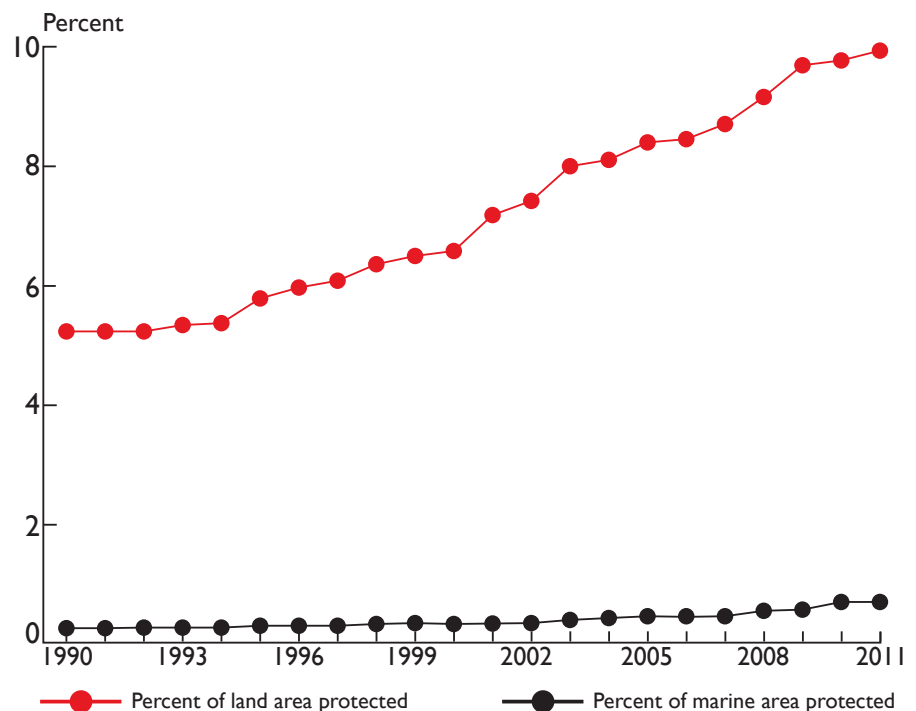
– Anon

Some environmental charities have been able to build community support from multiple sources. One example is Alberta Conservation Association (ACA). This charity, focused on land conservation and habitat protection, has an enviable level of support from the Federal and Provincial Governments, hunting and angling federations, energy and forestry corporations, First Nations, and individual conservationists. Some believe that “pure” environmentalists should not accept money from some of these sources. Be that as it may, results are important, and ACA can point to many specific achievements.

Land and Habitat Conservation

There are three principal forms of land conservation which we will study. The first is the preservation of the natural environment in as pristine a form as possible. This is the principal activity of Canada’s National Parks system, which aims to preserve at least one example of the many varied ecosystems in the country. As of 2005, only 9.9% of land surfaces and 0.5% of oceans had been set aside as nature reserves or given some other form of permanent protection.^{xvi} Responsibility for these reserves is split almost equally between the Federal Government and the provinces. According to Environment Canada, “Canada ranks 16th out of 30 OECD countries in terms of the amount of lands set aside in all terrestrial protected areas. Canada ranks 70th globally in percentage of oceans protected.”

Trends in proportion of area protected in Canada, 1990–2011

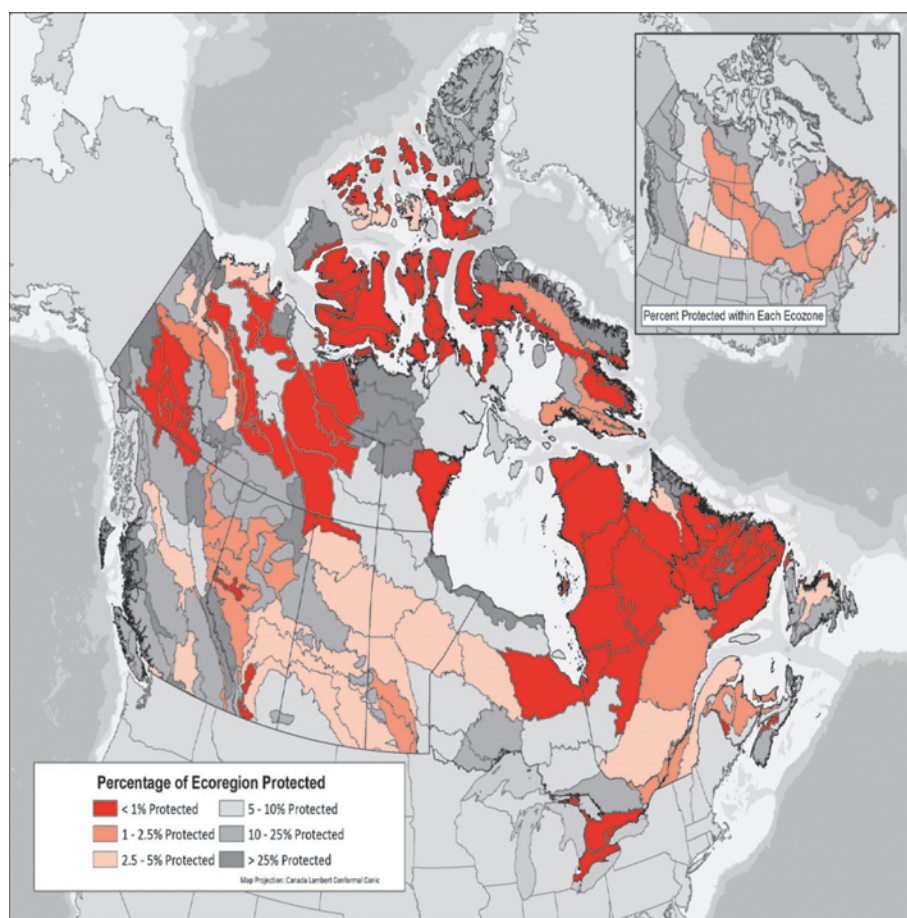


Source: Environment Canada

It is notable that Canada ranked far behind the USA, which as of 2005 had 24.9% of its land areas protected (note, however, that the definition of protection may vary by country).

An independent monitoring group, Global Forest Watch, estimated in 2010 that protection had improved to 12.2% of Canada's land surface, still below global averages.^{xvii} The concern is the fact that the areas protected cover few of the different habitat areas. Global Forest Watch estimates that "over two-thirds (67.5%) of Canada's 1,051 Fundamental Drainage Areas (sub-sub-basin level watersheds) have less than 5% of their areas secured as Protected Areas." The following map shows that little protection is currently afforded to many of the fragile ecoregions of northern Canada – and also to the urban environment of southern Ontario.

Land Protection in Canada



Source: Global Forest Watch

In trying to conserve land, Canada has one advantage and one large problem. The advantage is the presence of our First Nations, who have a historic attachment to the land, which many of them regard as sacred, and are generally reluctant to permit large-scale exploitation. The problem is our insatiable economic need to exploit our natural resources. Unfortunately, the most valuable of these resources lie in northern regions, where the ecology is fragile.

While the “heavy lifting” in terms of setting aside large nature reserves is being done by the Federal Government and certain provinces (as well as by the First Nations, through their lack of exploitation of the land), several charities also play an important role. By far the largest is Nature Conservancy of Canada (NCC), affiliated with Nature Conservancy of the USA. Many smaller land trusts are active in this form of conservation and the larger of these are reviewed in this report. Two further charities we have studied include nature reserves as one element in a larger work canvas: Ontario Nature and Alberta Conservation Association (ACA).

The second form of land conservation is preserving land primarily for recreational use, while limiting or prohibiting development. In this case, the land is sometimes still used for agriculture, hunting or forestry, but under strict rules. We would include in this category most of Ontario’s Conservation Authority lands. Several of the charities we have studied focus on preserving land in this category. While the land may not be in pristine condition, and may be used for some economic benefit, it is nonetheless protected from serious exploitation. Charities who own such properties typically have management plans specifying their intentions for the use or remediation of the land. In this category we would include Bruce Trail Conservancy (BTC), Escarpment Biosphere Conservancy (EBC) and ACA. Also in this category is Evergreen’s Toronto property, a major industrial site which is currently being rehabilitated as a nature reserve and recreational area.

The third kind of nature reserves are those with a specific focus on habitat conservation. As with NCC, Canada has a single “whale” in this category: Ducks Unlimited Canada, the affiliate of the US Ducks Unlimited organization. While Ducks Unlimited protects a significant number (6.3 million) acres of land as reserves, their purpose is not to protect the land and water per se, but rather to sustain it as the breeding grounds of waterfowl. The net effect, of course, is pretty much the same: the natural environment is protected. The fact that this is done primarily for the benefit of hunters is not important – mobilizing the donor dollars of these hunters is. Many more ducks live as a result of this protection than are shot.

In the same category (hunter- and angler- sponsored habitat reserves) we find ACA, Pacific Salmon Foundation, Trout Unlimited Canada and Atlantic Salmon Federation (Canada). The last three are affiliated with US organizations, recognizing the international nature of our fisheries.

Habitat protection done with no relationship to hunting and angling is done by, among others, International Conservation Fund of Canada (ICFC) and Alberta Ecotrust Foundation (AEF). ICFC is a foundation that funds projects outside of Canada, primarily in the third world, working through carefully selected partners. AEF, Ontario Nature and the Jane Goodall Institute include habitat conservation as one part of their comprehensive environmental work, which also includes research and education. Furthermore, most of the Land Conservancies include habitat protection as one element in the management plans they prepare for the properties they manage.



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It should be noted that all or almost all of the land conservation charities manage land for conservation purposes that they do not own outright. In some cases, the charities possess easement rights or conservation agreements giving them some say over how these properties are managed. In other instances, they work with independent landowners by providing advice on how the land should be managed. These activities, beyond the land that they own outright, permit the charities to expand the reach of their work without having to put up massive amounts of capital for land purchase. When studying a land conservation charity, we should ask the question of how many hectares are protected through such agreements as well as through outright ownership.

Another fact that donors need to be aware of is that under Federal legislation, a land trust is not permitted to dispose of its properties except to other charities which have “similar aims and objects”. This provides assurance that when donors provide funds for the purchase of a property, that

property will be conserved indefinitely. The one exception to this may arise when a land trust has borrowed funds for the purchase against a mortgage and subsequently defaults on the mortgage. We are not aware of any situation to date where the law has been tested by this situation.

Canadian land trusts are expected to be members of the Canadian Land Trusts Alliance (CLTA) and to subscribe to the Canadian Land Trust Standards and Practices (see www.clta.ca). All the charities we will review in this report that own land in Canada are members of CLTA.

Land Conservation Strategies

There are three ways in which a land trust can set aside land for conservation: outright purchase, donation, and conservation easements. Donors should be conscious of which of these three strategies land trusts use most frequently, as the implications on funding needs are significant.

Purchase is self-explanatory. The only point to note here is that typically land trusts are constrained by internal policies in terms of the price they can offer for a property; it must be closely related to the appraised value of the land. Donors who are asked to contribute funds for the purchase of a specific property – which happens very often – should ask the charity whether an appraisal has been done and how the negotiated price compares with this appraised value.

Donation is, of course, the preferred course of action in almost all situations. In this case, the donor of the land is entitled to receive a charitable donation tax receipt for the value of the property as determined by an independent appraiser – no more than this amount. The property should be submitted to Environment Canada's Ecological Gifts (Ecogifts) program for a ruling on eligibility prior to the closing of the transaction.

Ecogifts reports that, to date, 1,011 gifts of property have been made under this program, covering 147,176 hectares of land, worth \$617 million. The net cost of this program to the federal treasury must be about \$250 million, confirming our earlier statement that the Federal Government is the largest funder of environmental programs in the country.

The third form of conservation, and the most complex, is the conservation easement. In this case, ownership of the land does not change hands. Instead, the landowner agrees to a legally-binding agreement stating that the land must be conserved in its natural state. The specific terms of this agreement are subject to negotiation. Importantly, the conservation easement remains in place even if the property is later sold; it cannot be reversed. This form of conservation will be attractive to landowners (typically farmers or ranchers) who feel an attachment to their land, and share the views of the land trust about the importance of conservation. The easement may also be attractive to the land trust if, for whatever reason, they do not want to be in the position of owning property.

In a special case, The Bruce Trail Conservancy, which is focused on building a pedestrian trail on the Niagara Escarpment, frequently signs easement agreements giving permission for the trail to be built on certain properties.

Landowners who agree to a conservation easement are entitled to receive a charitable donation receipt for the difference between the appraised value of their property before and after the easement. Naturally, the property will have a lower commercial value if it is not open for development and intensive agriculture.

Most of the land trusts we have reviewed for this report use a combination of these three different strategies to achieve their goals. However, there are several that have specialized:

- Two trusts, EBC and GBLT, have to date used land donations almost exclusively
- One, Southern Alberta Land Trust Society (SALTS) uses conservation easements exclusively

The benefits of not purchasing property are evident: far lower funding requirements. Indeed, aside from not having to put up funds for acquisition, two of these trusts, EBC and SALTS, currently have no permanent paid staff. Their work is carried out largely by volunteers, and by professionals who are paid modest fees. However, having no full-time staff also means that the charity is limited in terms of the work it can do to monitor the properties owned or under easement, and to develop and implement land management plans. A more balanced approach is taken by GBLT, which has five full-time staff, giving the charity the ability to conduct ecological research and monitoring of its properties.

Evaluation of Environmental Charities

In the following paragraphs we will provide criteria to evaluate the effectiveness of environmental charities, beyond the standard metrics Ci uses to evaluate all charities (such as management depth, funding reserves, overhead expense ratios, community involvement, and clarity of communication with donors). These are the metrics we have used to identify our recommended charities in the sector.

Land Trusts

We believe donors should use the following criteria to evaluate the effectiveness of Land Trusts:

1. Clarity of statement of the land trust's goals
2. Success in building a system of nature reserves meeting the stated goals
3. Ability to leverage donor dollars through negotiating land donations and conservation easements

4. Policies for land management plans and execution of these plans
5. Quality of reporting to the public and to donors on each of the above metrics

Habitat Preservation

There are two sub-categories in this group: charities that acquire land for habitat preservation, and those that work through policy and education to achieve their goals. For those that work primarily through land acquisition, such as Ducks Unlimited, our criteria will be similar to those for the land trusts. In addition, we will look at the following criteria for all charities working on habitat preservation:

1. Identification of species to be protected and rationale for investing in their habitats
2. Amount of research performed to evaluate the need for, and effectiveness of, habitat preservation
3. Data on species recovery due to habitat preservation/restoration

For charities that work with partners outside Canada, we will look at the quality of data provided on the effectiveness of their partners' activities.

Wildlife Protection

In the wildlife protection sector, donors should look for the following:

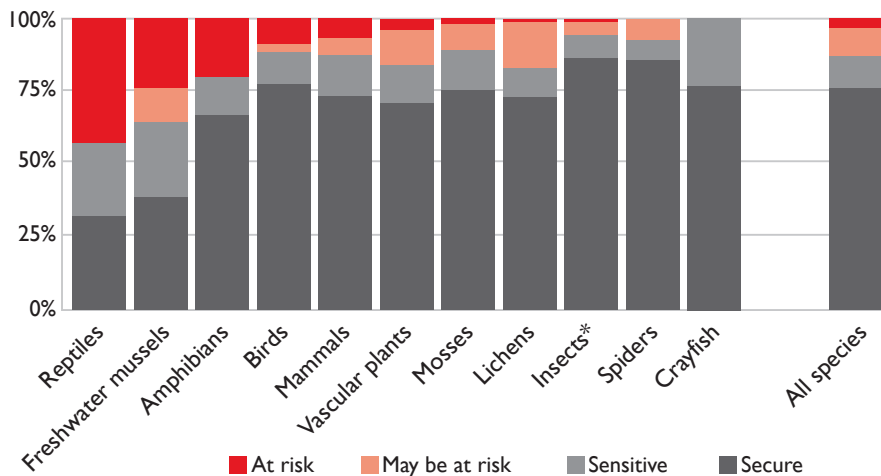
1. A good rationale for the species being protected
2. Solid scientific research
3. Success at habitat protection (if this is part of the charity's mandate)
4. Demonstrable results in terms of species recovery and/or changes in public policy

The charities in this group seek to protect endangered species and other wildlife through means other than direct habitat preservation, although in almost all cases, these charities will advocate to preserve habitat as part of their strategies. It is fair to say that almost every environmental charity in Canada has wildlife protection as one part of their mission, but the only large charity working exclusively for preservation of Canadian endangered species is Wildlife Preservation Canada. The two largest internationally-focused charities working for endangered species are World Wildlife Fund Canada and the Jane Goodall Institute. Two charities focus on protection of Canadian wildlife of various species: Canadian Wildlife Federation and Wildlife Conservation Society. Finally, the Toronto Wildlife Centre is by far the largest of many Canadian charities that work on rehabilitation of wildlife that has suffered through interaction with humans in an urban environment.

Species at risk are grouped into several different categories by the Scientific Committee on the Status of Endangered Wildlife in Canada (COSEWIC). As of 2012, the list included endangered (297 species), threatened (159) and special concern (190). Within these lists, some creatures are more vulnerable than others. In particular, reptiles, amphibians, song birds and some large mammals are at greater risk than other vertebrates.

The following chart shows how serious the risk of extinction is to certain types of animals, with reptiles being at greatest risk.

Species at Risk in Canada



Source: Biodivcanada.ca

It is increasingly being recognized that species at risk can be protected over the long term only if their entire ecosystems are protected. This means that habitat protection is the key to species survival. All the charities we have studied (with the exception of Toronto Wildlife Centre) include habitat protection as a major element in their work.

The Conservation Economy

The charities in this group are seeking to improve quality of life for Canadian communities by direct action: education and investment in sustainable economic practices. It's an ambitious agenda, but if they are successful, the impact on the lives of future Canadians should be significant. The charities in this group are run like businesses, and tend to have strong board governance.

Within this group, donors should look for:

1. Number of community programs launched and their track record
2. Extent of educational outreach
3. Demonstrable results (in terms of environmental improvements) from community programs

Advocacy

These charities focus on influencing public attitudes and, through the public, shaping public policy.

Here's what donors should look for in selecting an advocacy charity:

1. Amount of original research and educational material produced
2. Ability to work constructively with government and communities
3. Number and significance of specific programs and quality of reporting on these programs

Some of these charities make little effort to produce their own original research; these are likely to be less effective at influencing public opinion (and less deserving of donor support, in our view) than those which contribute to improving the body of research on environmental issues.

As an example of the effective use of research, the David Suzuki Foundation finances research which is published in attractively-printed books aimed for sale not at the academic community, but at the general public. The foundation also produces materials aimed at schoolteachers.

After original research, the second factor we look at in evaluating these charities is a results-oriented approach. The following statement by Pollution Probe Foundation on its website describes this factor well: "We choose issues and engage in activities when we judge that we may reasonably expect tangible results that improve the environment from our participation." Hand-wringing about environmental problems, however dramatically stated, is no substitute for specific solutions and a work plan to achieve results.

This leads us to the third factor that in our view is important for these charities: the ability to work in partnership with governments, industry, and communities to effect change. It is our opinion that the Canadian public have become inured to constant alarms about the deteriorating environment. Certainly the actions of various levels of government, who should be concerned about public opinion, do not suggest that environmental protection is their highest priority. This is not to suggest that consciousness-raising advocacy should not take place, but it is not a sufficient reason for a charity's existence.

We believe there are two ways in which charities can best achieve results:

- Individual projects which can be “sold” at the community or industry level and which lead to concrete results. These projects will also be attractive to industries that are trying to demonstrate their commitment to environmentally sustainable practices.
- Longer-term research leading to incontrovertible results and accompanied by a work plan to improve environmental practices.

Several of the charities we have studied provide excellent examples of both these strategies.



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Environmental Charities Reviewed for this Report

LAND TRUSTS

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BRUCE TRAIL CONSERVANCY

P.O. Box 857
Hamilton, ON L8N 3N9
Executive Director: Beth Gilhespie
Board Chair: Neil Hester



Sector: Environment
Operating Charity

Website: www.bruce-trail.org
Charitable Reg. #: 11921 7578 RR0001



About Bruce Trail Conservancy: Founded by a group of naturalists in the 1960s, BTC was set up to raise awareness of the need to protect Ontario's Niagara Escarpment, a UNESCO World Biosphere Reserve. By building a pedestrian hiking trail along the 800-km length of the Escarpment, BTC hopes to educate the population about the unique geology, flora and fauna of this region, and to contribute to interest in its preservation. BTC is assisted by the policies of the Niagara Escarpment Commission, an Ontario Government body that regulates activities on the Escarpment, and supports the BTC in its mandate (but provides no financial support). Over the last decade, BTC has accelerated a land acquisition strategy which began in 1974 and is now a major land trust. The charity currently owns or manages 9,031 acres on 234 properties. Stewardship of this land is provided by two full-time ecologists and a large network of volunteers. Management is experienced and stable.

Financial Review: BTC has acquired an average of \$2m worth of land in each of the last few years, either through purchase or donation. The charity is in a stable financial condition with regular financial support provided by its more than 8,000 members. Reserves cover 67% of annual program spending. 71% of total program spending is on land and 8% on ecological stewardship of acquired land. Administrative and fundraising costs are 13% of revenues and 9% of donations, respectively.

Financial Ratios

Fiscal year ending June	2012	2011	2010
Administrative costs as % of revenues	13.5%	12.3%	8.9%
Fundraising costs as % of donations	8.9%	7.7%	7.9%
Program cost coverage (%)	67.4%	80.7%	68.5%

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	3,112,442	2,840,838	2,890,157
Government funding	55,608	129,151	1,001,377
Business activities (net)	64,773	76,749	50,864
Investment income	67,012	47,929	26,668
<u>Other income</u>	<u>24,804</u>	<u>20,023</u>	<u>18,407</u>
Total revenues	3,324,639	3,114,690	3,987,473
Program costs	2,644,648	2,449,272	2,678,698
Administrative costs	440,883	377,817	350,696
Fundraising costs	277,591	218,798	228,884
<u>Other costs</u>	<u>13,430</u>	<u>11,349</u>	<u>23,399</u>
Cash flow from operations	(51,913)	57,454	705,796
Funding reserves	1,783,520	1,976,502	1,835,154

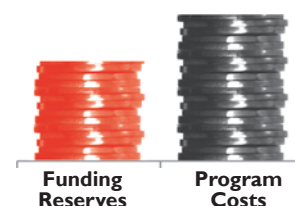
Note: A minor adjustment has been made to reported revenues for deferred donations. Reported program spending has been increased by \$1.7 million, representing the cost of purchased land, net of sales. Disclosure: Charity Intelligence's environmental analyst is a director of the Bruce Trail Conservancy.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff #	15
Avg. Compensation	\$54,342
Top 10 Staff Salary Range	
\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	1
\$40k-\$80k	8
< \$40k	1

Information from most recent CRA Charities Directorate filings for F2012

ESCARPMENT BIOSPHERE CONSERVANCY

503 Davenport Road
Toronto, ON M4V 1B8
Landowner Relations Director: Bob Barnett
Board Chair: Sarah Thomson



Sector: Environment
Operating Charity

Website: www.escarpment.ca
Charitable Reg. #: 88878 2570 RR0001

About Escarpment Biosphere Conservancy: EBC focuses on land conservation along the Niagara Escarpment, including Manitoulin Island, where EBC has several extensive reserves. The charity also owns quite a few properties along the western shores of Lake Huron as well as a few that are not near the Escarpment. Founded in 1997, EBC now has 117 nature reserves, with a total of 8,870 acres protected.

Except in rare cases, EBC does not purchase land; it relies on donations and conservation easements. However, EBC pays for the legal and other work required to effect a donation. EBC has two full-time equivalent employees. Fundraising pays for legal and other work, while the charity relies on volunteers. Landowner Relations Director Bob Barnett has run EBC since its inception. EBC's low-cost model permits the protection of large amounts of land with limited spending.

Financial Review: Since year end 2011, EBC has received a bequest of \$570k, improving the program cost coverage ratio to well over 200%. In addition, a related foundation, the Biosphere Conservation Foundation, has reserves of about \$490k, which are available to finance EBC. Most funding comes from individual donors. Administrative costs are 6% of revenues and fundraising expense is negligible at 0.6% of donations including donated land or 5% excluding land.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	5.6%	15.0%	15.3%
Fundraising costs as % of donations	0.6%	1.1%	2.4%
Program cost coverage (%)	15.6%	50.3%	3.5%

Summary Financial Statements

All figures in \$	2011	2010	2009
Donations	177,211	309,614	571,949
Goods in kind	1,321,512	349,200	585,723
Government funding	52,203	17,950	11,486
Business activities (net)	4,934	6,240	0
Investment income	47	522	1,391
<u>Other income</u>	<u>15,640</u>	<u>6,551</u>	<u>5,453</u>
Total revenues	1,571,547	690,077	1,176,002
Program costs	1,567,907	515,754	959,436
Administrative costs	87,431	103,217	179,745
Fundraising costs	9,395	7,274	28,251
<u>Other costs</u>	<u>162</u>	<u>31</u>	<u>95</u>
Cash flow from operations	(93,348)	63,701	8,475
Funding reserves	38,559	83,694	33,339

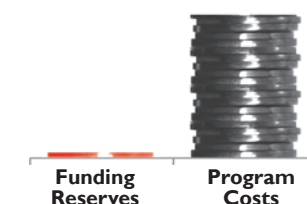
Note: Ci has increased F2011 and F2010 expenses by \$102k and \$90k, representing property purchases which were shown as capital expenditures. Program costs in F2011, F2010, and F2009 include the value of donated land of \$1.3m, \$0.3m, and \$0.6m respectively. Disclosure: the board chair for EBC is married to Charity Intelligence's Director of Research.

Financial Transparency



Audited financial statements available
only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff #	0
Avg. Compensation	\$0
Top 10 Staff Salary Range	
\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA
Charities Directorate filings for F2011

GEORGIAN BAY LAND TRUST

920 Yonge St. Suite 609
Toronto, ON M4W 3C7
Executive Director: Vacant
Board Chair: Peter Cooper



Sector: Environment
Operating Charity

Website: www.gbtl.org
Charitable Reg. #: I3195 8811 RR0001

About Georgian Bay Land Trust: GBLT is focused on the islands and eastern shore of Georgian Bay and the North Channel. This area is a UNESCO World Biosphere Reserve and is the world's largest fresh water archipelago. GBLT owes its origins to support from local residents, who continue to provide volunteer services to the organization. The charity was founded in 1991. Almost all of the properties it owns were donations or conservation easements which will continue to be the strategy, however, GBLT may make purchases of land in special circumstances. Today GBLT owns 30 properties and has six conservation easements, for a total of 1,257 acres.

GBLT receives no government funds directly, but it has received funding from the Natural Areas Conservation Program, via NCC. GBLT prepares stewardship plans for all its managed properties and in addition provides stewardship to certain third-party properties in the area. GBLT has only four full-time and one part time staff members. Currently the charity is searching for a new executive director. Staff are assisted by 100 volunteer land stewards.

Financial Review: Although GBLT has an endowment fund of \$1.1m, \$940k of this is restricted by donors to be used for long-term land stewardship. As a result, GBLT needs to raise funds annually to cover its operating expenses. GBLT allocates only 1% of costs to administration and reports a 5% fundraising expense ratio including donated land or 31% excluding donated land.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	1.4%	7.0%	2.4%
Fundraising costs as % of donations	5.3%	26.0%	10.2%
Program cost coverage (%)	44.0%	291.0%	113.2%

Summary Financial Statements

All figures in \$s	2011	2010	2009
Donations	412,697	455,148	796,054
Goods in kind	2,254,000	0	575,000
Special events	80,873	109,731	82,738
<u>Investment income</u>	<u>45,703</u>	<u>20,209</u>	<u>9,002</u>
Other income	8,709	7,582	8,686
Program costs	2,558,430	382,261	918,970
Administrative costs	39,230	40,081	35,674
<u>Fundraising costs</u>	<u>142,954</u>	<u>133,059</u>	<u>142,927</u>
Cash flow from operations	61,368	37,269	373,909
Funding reserves	1,124,589	1,112,221	1,039,887

Note: Ci has adjusted reported revenues by \$42k in F2011, (\$58k) in F2010, and (\$69k) in F2009, representing deferred donations in the year acquired and removing unrealized gains and losses on investments. Program costs include the cost of donated land of \$2.3m in F2011 and \$0.6m in F2009.

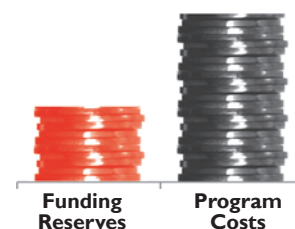
The information in this report was prepared by Charity Intelligence Canada and its independent analysts. Factual material information is obtained from the charitable agency and reliable sources. Information may be available to Charity Intelligence Canada or its analysts that is not reflected in this report. Charity Intelligence Canada and its analysts have made endeavours to ensure that the data in this report is accurate and complete, but accept no liability.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 5

Avg. Compensation \$54,669

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	1
\$40k-\$80k	2
< \$40k	2

Information from most recent CRA Charities Directorate filings for F2011

NATURE CONSERVANCY OF CANADA 36 Eglinton Avenue West, Suite 400
 Toronto, ON M4R 1A1
 President & CEO: John Lounds
 Board Chair: Harold Kvisle



Sector: Environment
Operating Charity

Website: www.natureconservancy.ca
 Charitable Reg. #: 11924 6544 RR0001

About Nature Conservancy of Canada: By far the largest Land Trust in Canada, NCC was founded in 1962. NCC has protected approximately one million hectares of land, with a book value of \$504m. Because of its solid reputation, NCC was selected in 2007 by the Federal Government to receive \$225m in funding to be used for land preservation via the Natural Areas Conservation Program. The objective of this program is to preserve 200,000 hectares of environmentally sensitive land. This program was extended in the 2013 budget. In F2012, 55% of NCC's revenue came from government sources. NCC is supported by a large network of Provincially-based volunteers.

NCC attempts to be strategic in its acquisitions, focusing on unique ecoregions or places subject to environmental stress. Best practices for Canadian land trusts require that land stewardship plans be prepared for all land holdings. NCC spends about \$8m annually in long-term stewardship expense. NCC has science and stewardship endowments worth \$61.8m in place to manage its properties. Of this amount, \$49m is externally or donor restricted. NCC's policy is to set aside 15% of the value of all property acquisitions for stewardship purposes. The charity has 238 full-time employees, of whom 120 are conservation professionals.

Financial Review: F2012 funding reserves stood at \$86m (including \$36m in donor-endowed funds), giving a 150% program cost coverage ratio. Administrative costs are 10% of revenues and fundraising expense is 21% of donations. NCC is in a strong financial condition.

Financial Ratios

	2012	2011	2010
Fiscal year ending June			
Administrative costs as % of revenues	10.2%	9.1%	9.5%
Fundraising costs as % of donations	21.3%	36.7%	17.0%
Program cost coverage (%)	149.5%	138.2%	185.5%

Summary Financial Statements

All figures in \$000s	2012	2011	2010
Donations	26,599	7,253	32,491
Goods in kind	3,375	15,056	5,463
Government funding	41,486	47,662	34,835
Business activities (net)	0	6,000	0
Investment income	(2,211)	6,644	581
<u>Other income</u>	<u>5,384</u>	<u>8,857</u>	<u>5,696</u>
Total revenues	74,633	91,472	79,066
Program costs	57,748	65,331	48,245
Administrative costs	7,833	7,737	7,469
<u>Fundraising costs</u>	<u>6,172</u>	<u>6,414</u>	<u>5,885</u>
Cash flow from operations	2,880	11,990	17,467
Funding reserves	86,358	90,257	89,488

Note: Ci has adjusted revenue by \$3.2m in F2012, \$6.8m in F2011, and (\$10.6m) in F2010, representing deferred donations being recognized in the year acquired, unrealized investment gains and losses and deferred sale of carbon credits. Disclosure: the past board chair for NCC is the sister of Charity Intelligence's Director of Research

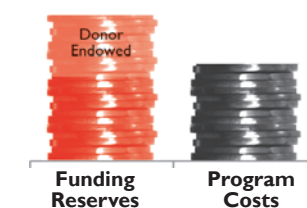
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Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 238

Avg. Compensation \$52,250

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	1
\$160k-\$200k	3
\$120k-\$160k	6
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

NATURE TRUST OF BRITISH COLUMBIA

#260, 1000 Roosevelt Crescent
North Vancouver, BC V7P 3R4
CEO: Dr. Jasper Lament
Board Chair: John West



Sector: Environment
Operating Charity

Website: www.naturetrust.bc.ca
Charitable Reg. #: 10808 9863 RR00011

About The Nature Trust of British Columbia: Established in 1971, The Nature Trust of British Columbia (NTBC) is a land conservation organization based in BC. NTBC is dedicated to conserving BC's biological diversity through securement and management of ecologically significant lands. It acquires land through purchase, donations, covenants and lease. The acquired land is then protected for natural diversity of wildlife and plants.

Since 1971, NTBC along with partners, has invested more than \$80m to secure over 170,000 acres of land. The main program for NTBC is land conservation which involves securing land and managing land. Many of the land management activities are completed with the assistance of Conservation Youth Crews. In F2012, NTBC made 7 different acquisitions totalling 2,500 acres of land, which includes 2,000 acres of Twin Lakes Ranch Conservation area. NTBC supports researchers to better understand the environment through two scholarship programs.

Financial Review: In F2012, NTBC's administrative costs were 16% of revenues. NTBC has not reported fundraising costs on its audited financial statements and its 2012 T3010 CRA filing was not available at the time of analysis. According to their CRA filing, their fundraising costs in F2011 were \$617k, or 13% of donations; however, NTBC's T3010 could not be reconciled to its audited financial statements. It has \$14.1m in funding reserves covering annual program costs 1.9 times.

Financial Ratios

Fiscal year ending December	2012	2011	2010
Administrative costs as % of revenues	15.8%	25.2%	34.3%
Fundraising costs as % of donations	0.0%	0.0%	0.0%
Program cost coverage (%)	192.1%	322.7%	676.9%

Summary Financial Statements

All figures in \$000s	2012	2011	2010
Donations	8,518	4,814	3,610
Investment income	1,034	276	437
<u>Other income</u>	<u>399</u>	<u>419</u>	<u>362</u>
Total revenues	9,952	5,509	4,409
Program costs	7,322	4,131	1,884
Administrative costs	1,412	1,319	1,364
<u>Fundraising costs</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash flow from operations	1,217	59	1,161
Funding reserves	14,067	13,331	12,754

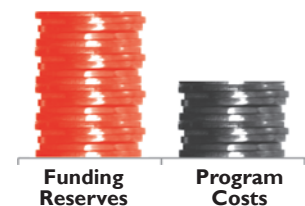
Note: Ci has adjusted amortization affecting the administrative costs by (\$25k) in F2012, by (\$26k) in F2011 and by (\$26k) in F2010, NTBC's T3010 CRA filing for F2011 and F2010 could not be reconciled to its audited financial statements.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 15

Avg. Compensation \$73,099

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	1
\$80k-\$120k	5
\$40k-\$80k	4
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

NOVA SCOTIA NATURE TRUST

P.O. Box 2202, Stn. Central
Halifax, NS B3J 3C4
Executive Director: Bonnie Sutherland
Board President: Corey Miller



Sector: Environment
Operating Charity

Website: www.nsnt.ca
Charitable Reg. #: 88962 7691 RR0001

About Nova Scotia Nature Trust: Founded in 1994, Nova Scotia Nature Trust (NSNT) works closely with the Province of Nova Scotia to protect endangered natural land in that province, with a special focus on coastal environments. NSNT works through purchase, donations and conservation easements. Title to certain properties is transferred to the Province on closing. NSNT has some 50 conservation sites, covering more than 6,500 acres.

NSNT is a membership organization, but the number of members is not disclosed in their public documents. NSTN had F2012 revenues of approximately \$1m, not including property donations. Nearly half of this funding came from the Federal and Provincial governments. Program spending was divided almost equally between land acquisition and stewardship/education.

Financial Review: The Trust is in a strong financial position, with funding reserves of \$1.9m which cover annual program costs 2.7 times, excluding the cost of donated land or 1.7 times including donated land. Administrative costs are 8% of revenues and fundraising expense is 12% of donations (including land donations) or 21% excluding donated land.

Financial Ratios

Fiscal year ending March	2012	2011	2010
Administrative costs as % of revenues	8.0%	6.8%	2.6%
Fundraising costs as % of donations	12.0%	14.3%	5.7%
Program cost coverage (%)	274.7%	213.5%	137.4%

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	548,475	230,912	925,883
Goods in kind	400,000	356,000	477,000
Government funding	456,871	386,567	731,921
Investment income	950	2,237	19,462
<u>Other income</u>	<u>0</u>	<u>510</u>	<u>372</u>
Total revenues	1,406,296	976,226	2,154,638
Program costs	701,033	740,729	1,226,123
Administrative costs	112,241	66,215	56,075
<u>Fundraising costs</u>	<u>114,217</u>	<u>84,091</u>	<u>80,055</u>
Cash flow from operations	478,805	85,191	792,385
Funding reserves	1,925,391	1,581,409	1,685,221

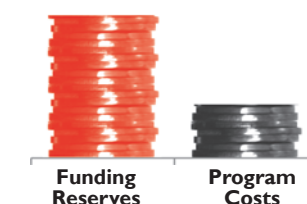
Note: Revenues have been adjusted by (\$8k) in F2012, (\$351k) in F2011, and \$207k in F2010, representing deferred donations recognized in the year received. Program expenses include cost of donated property.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 8

Avg. Compensation \$39,348

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	2
< \$40k	6

Information from most recent CRA Charities Directorate filings for F2012

SOUTHERN ALBERTA LAND TRUST SOCIETY

P.O. Box 45016
High River, AB TIV 1R7
Executive Director: Alan Gardner
Board President: John Cross



Sector: Environment Operating Charity

Website: www.salts-landtrust.org
Charitable Reg. #: 89701 3223 RR0001

About Southern Alberta Land Trust Society: Unique among Canadian land trusts, SALTS owns no properties. Instead, this charity works exclusively through the medium of conservation easements. In these transactions, landowners retain possession of their land but agree to legally binding limitations on the uses of this land. Founded in 1998, SALTS works to protect land throughout southern Alberta, but focuses its efforts in south-western Alberta, a region which is subject to intense development pressures; this region contains some of the last remaining native grasslands in North America. The charity today manages 26 land easements covering 11,683 acres. SALTS complements its core conservation mandate with work in education and research. Given its manpower constraints, SALTS is not able to do extensive land stewardship work, except in cases where the landowners and/or volunteer staff participate in the efforts.

SALTS has no full-time employees; the charity's work is done by volunteers plus a contracted manager and external consultants who charge professional fees (\$95k in F2012). During F2012, SALTS received \$344k from the Government of Alberta as part of the Alberta Land Trust Grant Project.

Financial Review: SALTS received significant land conservation easements in F2010 and 2011. Funding reserves of \$670k are largely allocated to planned programs; the charity maintains unallocated reserves of about \$80k. In addition, endowed funds of \$483k are held on behalf of SALTS at The Calgary Foundation. Administrative costs are negligible at 4% of revenues and no fundraising costs are reported; fundraising is part of the contract manager's job.

Financial Ratios

Fiscal year ending October	2012	2011	2010
Administrative costs as % of revenues	4.3%	1.1%	2.4%
Fundraising costs as % of donations	0.0%	0.0%	0.0%
Program cost coverage (%)	676.8%	17.8%	54.6%

Summary Financial Statements

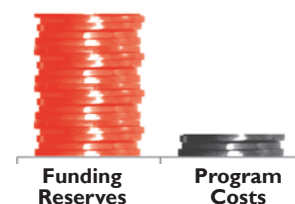
All figures in \$	2012	2011	2010
Donations	347,327	78,855	140,976
Goods in kind	0	1,841,000	545,000
Government funding	61,016	19,381	12,980
Special events	0	0	838
Investment income	21,805	21,856	16,157
Other income	825	875	375
Total revenues	430,973	1,961,967	716,326

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff #	0
Avg. Compensation	\$0
Top 10 Staff Salary Range	
\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

All figures in \$s	2012	2011	2010
Program costs	99,000	1,962,911	689,018
Administrative costs	17,502	22,261	17,118
Fundraising costs	0	0	0
<u>Bank And Other Charges</u>	<u>182</u>	<u>78</u>	<u>28</u>
Cash flow from operations	314,289	(23,283)	10,162
Funding reserves	670,035	349,766	376,261

Note: Ci has increased F2012 revenues by \$295k reflecting deferred donations received during the year. Program expenses in F2011 and F2010 include the value of donated easements of \$1.8m and \$545k respectively.

ALBERTA CONSERVATION ASSOCIATION

101-9 Chippewa Road
Sherwood Park, AB T8A 6J7
President & CEO: Dr. Todd Zimmerling
Chairman: Patrick Long



Sector: Environment
Operating Charity

Website: www.ab-conservation.com
Charitable Reg. #: 88994 6141 RR0001

About Alberta Conservation Association: Founded in 1997, the Alberta Conservation Association (ACA) is the largest conservation charity focused solely on the Province of Alberta. ACA has three special mandates from the Provincial Government: firstly, ACA conducts wildlife and fisheries research assessments on behalf of the Ministry of Environment and Sustainable Resource Development; secondly, it receives funding in the form of hunters' and anglers' licence fees, to be used for habitat protection and other conservation projects - in F2012 these fees amounted to 80% of ACA's revenue - and finally, ACA is responsible for managing 200,000 acres of mostly Crown land in the Province. ACA is a member group association with Board members from nine different conservation organizations.

Financial Review: ACA is in a stable financial position due to its guaranteed funding from hunting and angling levies, although it carries low funding reserves, net of debt (reserves are 12% of program funding). Program spending was allocated as follows: land securement 17%; ecology 17.5%; wildlife conservation 47%; and other 18%. Administrative costs were 18% of revenue. ACA reports no fundraising expense.

Financial Ratios

Fiscal year ending March	2012	2011	2010
Administrative costs as % of revenues	17.9%	13.0%	10.2%
Fundraising costs as % of donations	0.0%	0.0%	0.0%
Program cost coverage (%)	11.7%	24.3%	29.7%

Summary Financial Statements

All figures in \$000s	2012	2011	2010
Donations	1,648	2,360	6,226
Government funding	10,848	11,399	10,829
Investment income	283	162	249
<u>Other income</u>	<u>259</u>	<u>805</u>	<u>334</u>
Total revenues	13,038	14,726	17,638
Program costs	13,017	15,109	15,093
Administrative costs	2,277	1,899	1,781
Fundraising costs	0	0	0
<u>Other costs</u>	<u>117</u>	<u>93</u>	<u>99</u>
Cash flow from operations	(2,373)	(2,375)	665
Funding reserves	1,519	3,672	4,490

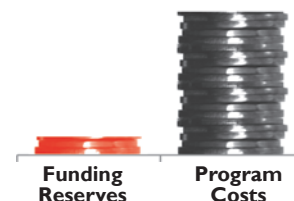
Note: CI has adjusted reported F2012 revenues to include deferred donations (\$641k) and proceeds from sale of investments (\$59k). Program expenses have been increased by \$2,262k to include purchases of land.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 77

Avg. Compensation \$76,180

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	1
\$160k-\$200k	0
\$120k-\$160k	2
\$80k-\$120k	7
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

ALBERTA ECOTRUST FOUNDATION

1020-105 12th Ave. SE
Calgary, AB T2G 1A1
Executive Director: Pat Letizia
Board Co-Chair: Paul Godman



Sector: Environment
Operating Charity

Website: www.albertaecotrust.com
Charitable Reg. #: 13502 9825 RR001

About Alberta Ecotrust Foundation: Founded in 1991, Alberta Ecotrust Foundation (AEF) is a granting organization which receives funding from Alberta's corporate sector. Its programs comprise environmental grant making, capacity building and community collaboration. Grants provided by AEF have included projects for ground-water and grasslands protection, wildlife protection and energy efficiency. In addition, AEF works through community involvement to promote environmental citizenship and education on environmental matters. Since its inception, AEF has provided more than \$7 million in grants. Management is provided by Pat Letizia, Executive Director, who has been with AEF since 1996.

Financial Review: AEF is in a very strong financial position, with funding reserves of \$2.8 million, giving a program cost coverage ratio of nearly 300%. Approximately \$2.0 million of this amount is held in a trust fund. Program spending is allocated to conservation programs (64%), education & communication (10%) and community services (26%). Administrative costs are 9% of total revenues and fundraising costs are 15% of donations.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	8.7%	9.3%	11.2%
Fundraising costs as % of donations	14.8%	8.2%	9.9%
Program cost coverage (%)	278.2%	481.4%	166.5%

Summary Financial Statements

All figures in \$s	2011	2010	2009
Donations	764,121	881,499	926,799
Goods in kind	4,973	1,868	2,524
Government funding	25,585	0	0
Fees for service	64,517	0	5,000
Investment income	12,470	13,973	20,188
<u>Other income</u>	<u>8,658</u>	<u>351</u>	<u>0</u>
Total revenues	880,324	897,691	954,511
Program costs	1,004,177	685,006	710,080
Administrative costs	75,400	82,186	104,955
<u>Fundraising costs</u>	<u>113,353</u>	<u>71,881</u>	<u>91,707</u>
Cash flow from operations	(312,606)	58,618	47,769
Funding reserves	2,793,575	3,297,938	1,182,483

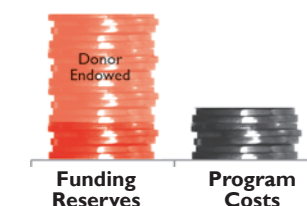
Note: Reported revenues have been reduced by \$186k representing deferred donations taken into revenue in F2011.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 6

Avg. Compensation \$56,431

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	1
\$40k-\$80k	5
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

ATLANTIC SALMON FEDERATION (CANADA)

P.O. Box 5200
St. Andrew's, NB E5B 3S8
President & CEO: Bill Taylor
Chairman: Hon. Michael Meighan



Sector: Environment
Operating Charity

Website: www.asf.ca
Charitable Reg. #: 11879 6150 RR0001

About Atlantic Salmon Federation (Canada): Founded 65 years ago, Atlantic Salmon Federation Canada (ASF Canada) is tightly integrated with its United States based sister organization ASF U.S. The two charities share management, conduct programs jointly and report financials on a combined basis. ASF works with other conservation organizations, governments, First Nations and community groups to further its mission of conserving, protecting and restoring wild Atlantic salmon runs and the ecosystems on which their well-being and survival depend. ASF is an accredited NGO of the international treaty organization the North Atlantic Salmon Conservation Organization (NASCO).

In Canada, where many wild Atlantic salmon populations are endangered, ASF's program expenditures go towards research, habitat restoration, education, public awareness and advocacy. The charity's President and CEO is Bill Taylor, who began working for ASF in 1988 and has been CEO since 1996. On a combined basis ASF Canada and ASF U.S. spent \$4.4m on programs in 2012. ASF is a membership organization and receives strong support from the angler and conservation communities.

Financial Review: On a stand-alone basis, ASF Canada is in a strong financial position, with \$1.9m in program expense in 2012 funded by \$1.3m in donations and net funding reserves of \$1.5m. ASF Canada reports that it has no employees as the 31 employees listed on the charity's website are employed by ASF U.S.

Financial Ratios

Fiscal year ending September	2011	2010	2009
Administrative costs as % of revenues	2.2%	2.3%	2.4%
Fundraising costs as % of donations	10.5%	8.2%	11.6%
Program cost coverage (%)	87.8%	88.8%	83.9%

Summary Financial Statements

All figures in \$s	2011	2010	2009
Donations	1,173,136	1,108,469	1,306,918
Fees for service	88,905	91,913	87,545
Special events	641,288	540,328	426,557
Investment income	4,362	27,674	(385)
<u>Other income</u>	<u>7,457</u>	<u>19,416</u>	<u>13,520</u>
Total revenues	1,915,148	1,787,800	1,834,155
Program costs	1,808,425	1,832,680	1,657,721
Administrative costs	41,219	39,979	44,356
<u>Fundraising costs</u>	<u>189,627</u>	<u>135,386</u>	<u>201,827</u>
Cash flow from operations	(124,123)	(220,245)	(69,749)
Funding reserves	1,587,482	1,627,670	1,390,228

Note: Minor adjustments have been made to revenues for deferred capital expenditures, deferred donations and deferred revenue. Dinner and raffle expenditures of \$383k have been backed out of revenues and added into expenses.

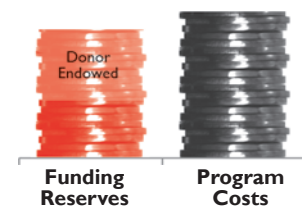
The information in this report was prepared by Charity Intelligence Canada and its independent analysts. Factual material information is obtained from the charitable agency and reliable sources. Information may be available to Charity Intelligence Canada or its analysts that is not reflected in this report. Charity Intelligence Canada and its analysts have made endeavours to ensure that the data in this report is accurate and complete, but accept no liability.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 0
Avg. Compensation \$0

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

CANADIAN PARKS AND WILDERNESS SOCIETY

506-520 City Centre Avenue
Ottawa, ON K1R 6K7
Executive Director: Eric Hebert-Daly
Board President: Oliver Kent



Sector: Environment Operating Charity

Website: www.cpaws.org
Charitable Reg. #: 10686 5272 RR0001

About Canadian Parks and Wilderness Society: Established in 1963, CPAWS is the largest private charity in Canada focused on preserving wilderness habitats, with a focus on National and Provincial parks and other protected areas. In contrast to other large habitat protection charities, CPAWS receives almost no government funding. The charity is therefore in a position to advocate aggressively for habitat protection and to speak out against government policies with which it disagrees. However, CPAWS avoids being adversarial, and maintains good working relationships with Parks Canada and other public-sector partners.

CPAWS operates through a network of provincial "chapters" (local associations) and has both national and local programs. These chapters are able to access 500 local volunteers and some 15,000 members. CPAWS has 59 full-time staff who are experienced and well-qualified, many of them being biologists. Total F2011 program spending was \$2.5m, of which 60% went toward forestry programs, 15% to parks, 15% to ocean programs and 10% to education and youth engagement. CPAWS' most impressive achievements have been in the fields of national park creation and forest preservation.

Financial Review: CPAWS is in a good financial position, with strong support from its large member base. Funding reserves of \$1.3m give a 52% program cost coverage ratio. Administrative costs are 17% of revenues and fundraising costs 12.5% of donations.

Financial Ratios

Fiscal year ending March	2012	2011	2010
Administrative costs as % of revenues	17.0%	14.9%	25.7%
Fundraising costs as % of donations	12.5%	12.8%	15.7%
Program cost coverage (%)	52.0%	55.1%	59.6%

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	3,570,979	3,535,999	3,146,032
Government funding	24,550	83,290	19,260
<u>Other income</u>	<u>44,023</u>	<u>79,415</u>	<u>97,763</u>
Total revenues	3,639,552	3,698,704	3,263,055
Program costs	2,506,608	2,547,028	1,878,053
Administrative costs	619,592	550,242	838,389
<u>Fundraising costs</u>	<u>445,645</u>	<u>452,045</u>	<u>492,726</u>
Cash flow from operations	67,707	149,389	53,887
Funding reserves	1,304,277	1,403,099	1,119,991

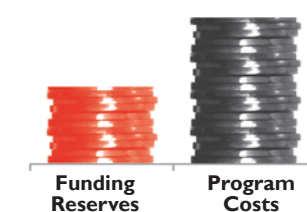
Note: Reported revenues have been increased by \$52k representing deferred donations.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 25

Avg. Compensation \$42,910

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	2
\$40k-\$80k	8
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

DUCKS UNLIMITED CANADA

P.O Box 1160
Stonewall, MB R0C 2Z0
CEO: Gregory Siekaniec
Board Chair: Jack Hole



Sector: Environment
Operating Charity

Website: www.ducks.ca
Charitable Reg. #: 11888 8957 RR0001

About Ducks Unlimited Canada: Founded in 1938, Ducks Unlimited Canada (Ducks) is by far the largest charity in Canada with a focus on habitat protection. With its significant funding reserves and large donor base, Ducks is able to acquire large acreages of wetlands as waterfowl habitat. Ducks is affiliated with the US-based Ducks Unlimited, and the two organizations have collaborated on certain projects.

In Canada, Ducks states it has preserved 6.3m acres and completed over 9,000 habitat conservation projects. In addition to its Canadian donor sources, Ducks also receives regular funding from its US partner (\$4.7m in F2012) as well as from US Federal and State governments (\$21.6m) and Canadian governments at all levels (\$7.3m). Furthermore, Ducks receives regular land donations and conservation easements, amounting to \$10.9m in F2012.

Ducks' program spending is allocated to land acquisition (36%), habitat enhancement (42%), research (6%), and education and public policy (16%). The charity has 400 full-time employees and 6,600 volunteers.

Financial Review: The charity's financial position is very strong. Funding reserves of \$114m cover annual program costs 1.7 times. Administrative costs are 5% of revenues and fundraising 41% of Canadian donations.

Financial Ratios

Fiscal year ending March	2012	2011	2010
Administrative costs as % of revenues	4.9%	5.4%	5.5%
Fundraising costs as % of donations	41.4%	51.6%	23.8%
Program cost coverage (%)	174.2%	140.1%	152.5%

Summary Financial Statements

All figures in \$000s	2012	2011	2010
Donations	63,826	69,637	64,979
Goods in kind	10,956	3,705	4,220
Government funding	7,278	25,451	16,736
Fees for service	9,130	7,636	5,154
<u>Investment income</u>	<u>4,165</u>	<u>2,822</u>	<u>900</u>
Total revenues	95,355	109,251	91,989
Program costs	65,509	75,314	63,774
Administrative costs	4,507	5,766	5,050
<u>Fundraising costs</u>	<u>16,586</u>	<u>18,455</u>	<u>15,458</u>
Cash flow from operations	8,753	9,716	7,707
Funding reserves	114,091	105,502	97,278

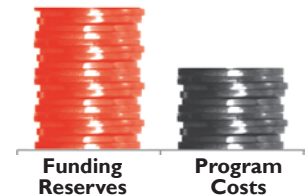
Note: Ci has increased reported revenues by \$23.1m in F2012, \$16.1m in F2011 and \$14.9m in F2010, representing deferred donations and investment gains as well as fundraising expenses which the charity reported in revenue as "cost of sales". Ci has increased reported expenses by \$16.6m in F2012, \$18.5m in F2011, and \$9.9m in F2010, representing fundraising expenses noted above.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 400

Avg. Compensation \$74,573

Top 10 Staff Salary Range

\$350k +	1
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	3
\$160k-\$200k	6
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

PACIFIC SALMON FOUNDATION

300-1682 West 7th Avenue
Vancouver, BC V6J 4S6
President & CEO: Dr. Brian Riddell
Board Chair: Terry Lanigan



Sector: Environment
Operating Charity

Website: www.psf.ca
Charitable Reg. #: 11907 5638 RR001

About Pacific Salmon Foundation: Founded in 1987, PSF is the largest Canadian charity focused on promoting a single species. PSF is the chosen partner for the Federal Government in administering programs dedicated to the salmon, recognizing the importance of the salmon to both the economy and recreation in British Columbia. PSF reports only 22 full-time staff, but says it can call upon the services of 35,000 volunteers who participate in more than 300 community watershed organizations. In 2011, PSF spent \$3.2m on a wide variety of projects, many of which were local community initiatives. PSF also works closely with local First Nations.

PSF raises funds from individual donors as well as from numerous BC-based corporations. The charity's largest single source of funding is the Living Rivers Trust Fund (\$1.5m in F2011), a \$21m fund established by the Province of BC. In addition, PSF has in prior years received significant funding from the Federal Government for specific projects. Management is provided by an experienced team led by Brian Riddell, a fisheries scientist with 30 years' experience.

Financial Review: Revenues fell significantly from 2009 to 2011, due partly to a reduction in Federal Government funding. Nonetheless, PSF still has nearly \$5m in annual revenue. Funding reserves of \$4.0m provide 114% program cost coverage. Administrative costs are 32% of revenue and fundraising expense 27% of donations.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	32.0%	17.1%	15.1%
Fundraising costs as % of donations	27.4%	16.6%	13.5%
Program cost coverage (%)	114.1%	74.8%	68.9%

Summary Financial Statements

All figures in \$000s	2011	2010	2009
Donations	2,279	3,505	6,003
Government funding	953	3,644	2,724
Fees for service	690	724	880
Business activities (net)	0	0	78
Special events	1,004	942	1,102
<u>Investment and other income</u>	<u>70</u>	<u>61</u>	<u>38</u>
Total revenues	4,997	8,876	10,826
Program costs	3,476	5,739	7,311
Administrative costs	1,581	1,512	1,629
<u>Fundraising costs</u>	<u>900</u>	<u>740</u>	<u>961</u>
Cash flow from operations	(960)	884	925
Funding reserves	3,967	4,291	5,038

Note: Ci has adjusted revenues by (\$885k) in F2011, \$770k in F2010, and \$961k in F2009 due to deferred donations being recognized in the year received.

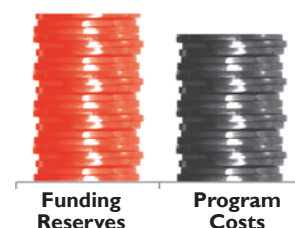
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Financial Transparency



Audited financial statements available only through official request for information from Canada Revenue Agency

Program Cost Coverage



Spending Breakdown



Full-time Staff # 22

Avg. Compensation \$67,678

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	1
\$120k-\$160k	1
\$80k-\$120k	3
\$40k-\$80k	5
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

TROUT UNLIMITED CANADA

6712 Fisher St. SE Suite 160
Calgary, AB T2H 2A7
CEO: Jeff Surtees
Board Chair: David Byler



Sector: Environment
Operating Charity

Website: www.tucanada.org
Charitable Reg. #: 11927 1690 RR0001

About Trout Unlimited Canada: Trout Unlimited Canada (TUC) is focused on the protection of cold water streams and riparian environments, including the benefits of improved water quality for the general population. Established in 1972, TUC has operations in every province in the country, working primarily on watershed renewal. TUC scientists have recognized expertise in the field and participate in many national and local working groups. In 2004, TUC established the Coldwater Conservation Fund which provides funding for scientific rehabilitation programs and obtains matching funding from corporate sponsors. Education is also a major focus, aimed at both school programs and community groups. TUC works through local volunteer chapters; the charity estimates that it has 4,000 volunteers. TUC is also a membership-based organization.

TUC obtains a modest amount of its funding from various levels of government (16% in F2011) but the vast majority comes from individual and corporate donations. Conservation program spending was \$1.3m. The charity has ten full-time employees. CEO Jeff Surtees is a lawyer with an extensive environmental background; he joined TUC in 2010.

Financial Review: TUC's funding reserves are small (12% program cost coverage ratio), making the charity dependent on continued support from donors at levels similar to prior years. Administrative costs are 13% of revenue and fundraising costs 31% of donations (including expenses for fundraising dinners).

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	13.3%	13.6%	16.4%
Fundraising costs as % of donations	31.1%	38.3%	26.9%
Program cost coverage (%)	12.1%	(3.7%)	34.6%

Summary Financial Statements

All figures in \$s	2011	2010	2009
Donations	2,116,288	865,971	1,011,644
Government funding	404,255	206,020	143,321
Special events	0	965,535	1,132,052
Investment income	7,211	9,575	8,071
Other income	0	21,950	6,176
Total revenues	2,527,754	2,069,051	2,301,264
Program costs	1,445,898	1,238,100	1,174,756
Administrative costs	335,626	280,080	376,458
Fundraising costs	657,631	701,078	577,233
Cash flow from operations	88,599	(150,207)	172,817
Funding reserves	174,550	(46,127)	406,955

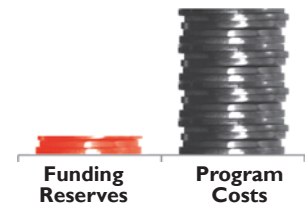
Note: Ci included in other income the allocation from the Cold Water Conservation Fund.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 10

Avg. Compensation \$68,288

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	1
\$80k-\$120k	1
\$40k-\$80k	7
< \$40k	1

Information from most recent CRA Charities Directorate filings for F2011

CANADIAN WILDLIFE FEDERATION

350 Michael Cowpland Drive
Kanata, ON K2M 2W1
Executive Director: Rick Bates
Board President: Dave Powell



CANADIAN WILDLIFE FEDERATION
FÉDÉRATION CANADIENNE DE LA FAUNE

Sector: Environment
Operating Charity

Website: www.cwf-fcf.org
Charitable Reg. #: 10686 8755 RR0001

About Canadian Wildlife Federation: Founded in 1962, Canadian Wildlife Federation (CWF) is the largest member-supported wildlife charity in Canada, with 300,000 members. CWF has two major, related, activities: ecological work carried out by professional biologists and education/community involvement. Ecological work consists of research into wildlife management, habitat stewardship, freshwater conservation, marine conservation, endangered species and climate change. In F2011, 80% of CWF's program spending was allocated to education. CWF partners with numerous government and academic institutions as well as with other charities having a focus on wildlife.

CWF publishes magazines and other educational and informational material and sells nature materials designed to foster an awareness and understanding of conservation. CWF has a particular value in its large membership base and its outreach into the community through its education programs.

Financial Review: CWF enjoys reasonably stable revenue from donations, which exceeded \$13m in the latest fiscal year. However, over the last two fiscal years cash expenses have exceeded donations by \$1.2 million, leading to a slight reduction in funding reserves. Nevertheless, reserves remain healthy with a 78% program cost coverage ratio. Administrative costs are 9.5% of revenues while fundraising expense is on the high side at 28% of donations (note that this charity capitalizes a portion of its fundraising expenses).

Financial Ratios

Fiscal year ending February	2012	2011	2010
Administrative costs as % of revenues	9.5%	10.8%	8.7%
Fundraising costs as % of donations	27.8%	29.1%	29.5%
Program cost coverage (%)	77.9%	87.6%	105.4%

Summary Financial Statements

All figures in \$'000s	2012	2011	2010
Donations	13,310	11,917	13,599
Government funding	175	199	148
Fees for service	375	383	300
Business activities (net)	558	641	598
Investment income	258	208	388
<u>Other income</u>	<u>169</u>	<u>108</u>	<u>67</u>
Total revenues	14,845	13,456	15,100
Program costs	9,997	9,578	8,973
Administrative costs	1,384	1,434	1,280
<u>Fundraising costs</u>	<u>3,699</u>	<u>3,471</u>	<u>4,008</u>
Cash flow from operations	(235)	(1,027)	839
Funding reserves	7,785	8,386	9,457

Note: Reported expenses have been increased by \$718k representing capitalized donor acquisition costs. Funding reserves include funds held in the related Canadian Wildlife Foundation.

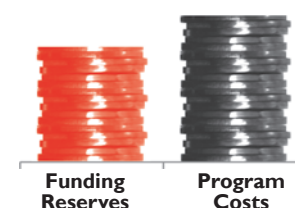
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Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 57

Avg. Compensation \$67,579

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	1
\$120k-\$160k	2
\$80k-\$120k	6
\$40k-\$80k	1
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

JANE GOODALL INSTITUTE OF CANADA

563 Spadina Ave.
Toronto, ON M5S 2J7
CEO: Jane Lawton
Board Chair: John Wall



Sector: Environment Operating Charity

Website: www.janegoodall.ca
Charitable Reg. #: 14053 0916 RR0001

About Jane Goodall Institute of Canada: The Jane Goodall Institute does most of its program work outside Canada, focusing primarily on the protection of habitat for chimpanzees through a community-centred conservation model which involves working with local communities to help them live more sustainably, in addition to rescue/rehabilitation work and education.

The Institute was founded by Dr. Goodall in California in 1977; the Canadian charity began work in 1994.

A major focus for the Institute is youth education. The Roots and Shoots program, started in 1993, today includes over 100,000 children in more than 130 countries. This program is also offered in Canada. In addition to direct work with chimpanzees, the Institute works with communities in Africa to try to improve their quality of life. Community-centred conservation programs are currently being operated by JGI Canada in Uganda and the Democratic Republic of Congo. Donors to the Jane Goodall Institute rely upon the integrity and reputation of Dr. Goodall and her organization. The Institute receives a significant amount of funding from the Federal Government through CIDA (\$205k in F2012) to support its programs in Africa.

Financial Review: In F2012 the Jane Goodall Institute (Canada) had total revenues of \$1.0m. The charity is in a strong financial position with a funding reserve ratio of 111%. Administrative costs are 11% of revenue and the fundraising expense ratio was 20% in 2012 (lower in prior years).

Financial Ratios

Fiscal year ending June	2012	2011	2010
Administrative costs as % of revenues	10.8%	6.8%	6.9%
Fundraising costs as % of donations	20.3%	12.0%	13.6%
Program cost coverage (%)	111.3%	106.2%	125.8%

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	929,685	1,258,314	1,235,985
Business activities (net)	52,861	28,995	41,036
Investment income	11,789	8,700	6,048
Other income	10,702	14,462	15,392
Total revenues	1,005,037	1,310,471	1,298,461
Program costs	857,566	995,045	817,051
Administrative costs	107,727	88,121	89,172
Fundraising costs	189,079	150,934	167,488
Cash flow from operations	(149,335)	76,371	224,750
Funding reserves	954,547	1,056,728	1,027,648

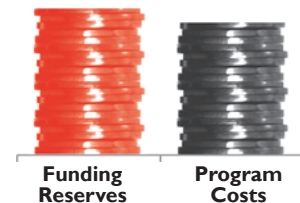
Note: Ci has adjusted revenues by (\$135k) in F2012, \$20k in F2011, and (\$15k) in F2010, representing deferred donations allocated to the year received.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 8

Avg. Compensation \$55,874

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	1
\$40k-\$80k	5
< \$40k	2

Information from most recent CRA Charities Directorate filings for F2012

TORONTO WILDLIFE CENTRE

60 Carl Hall Road Unit 4
Toronto, ON M3K 2C1
Executive Director: Nathalie Karvonen
Board Chair: Nancy Patterson



Sector: Environment
Operating Charity

Website: www.torontowildlifecentre.com
Charitable Reg. #: 14114 6290 RR001

About Toronto Wildlife Centre: TWC is the largest wildlife centre in Canada, and the only one servicing the six million residents of the Greater Toronto Area. TWC was established in 1993 by several partners; one of these, Nathalie Karvonen, remains today as Executive Director. TWC's work is carried out by a small group of highly skilled paid staff, including 3 part-time veterinarians, who are supported by some 200 dedicated volunteers. The charity's focus is on creating successful co-habitation between humans and wildlife. In addition to its core wildlife rehabilitation mandate, TWC does educational and outreach work, and has trained personnel working in other organizations.

TWC treats approximately 5,000 animals yearly and fields over 200 calls per day on its wildlife hotline during peak season. The City of Toronto and neighbouring municipalities rely heavily on TWC for wildlife rescue, rehabilitation, and education, but the charity receives no financial support from any of these municipalities. TWC's program expenses are allocated 71% to wildlife conservation, 17% to environmental research and 12% to education and communication.

Financial Review: TWC raises adequate donation funds to cover its \$1m annual program expenses, but is carrying a funding reserve deficit of approximately \$300k. To cover this deficit the charity is planning to sell a surplus property. TWC is planning to move out of its current rented space to new facilities within two years and will be launching a capital campaign to raise at least \$4m. Administrative costs are 10% of revenues and fundraising expense 14% of donations.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	9.8%	9.1%	4.1%
Fundraising costs as % of donations	13.6%	13.1%	15.5%
Program cost coverage (%)	(30.5%)	(26.1%)	(16.7%)

Summary Financial Statements

All figures in \$	2011	2010	2009
Donations	963,823	1,048,685	939,459
Goods in kind	0	0	1,020,000
Government funding	38,681	44,422	40,952
Fees for service	127,945	126,246	117,402
Special events	57,734	111,383	11,665
<u>Other income</u>	<u>13,525</u>	<u>16,212</u>	<u>22,501</u>
Total revenues	1,201,708	1,346,948	2,151,979
Program costs	987,335	917,407	1,900,476
Administrative costs	118,321	123,112	88,127
Fundraising costs	138,910	152,179	147,693
<u>Other costs</u>	<u>32,553</u>	<u>23,808</u>	<u>34,956</u>
Cash flow from operations	(75,411)	130,442	(19,273)
Funding reserves	(301,534)	(239,548)	(317,434)

Note: Ci has adjusted reported revenues by (\$19.8k) in F2011, (\$11.6k) in F2010, and (\$11.9m) in F2009 reflecting deferred donations recognized in the year received. F2009 program costs include \$1.0m in donated land.

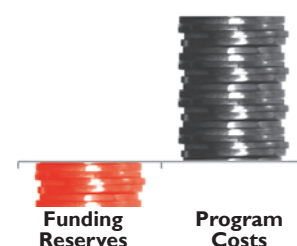
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Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 26

Avg. Compensation \$27,723

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	1
< \$40k	9

Information from most recent CRA Charities Directorate filings for F2011

WILDLIFE CONSERVATION SOCIETY CANADA

600-720 Spadina Ave.
Toronto, ON M5S 2T9
Executive Director: Dr. Justina Ray
Chair: Dr. Joshua Ginsberg



Sector: Environment
Operating Charity

Website: www.wcscanada.org
Charitable Reg. #: 85425 5882 RR0001

About Wildlife Conservation Society Canada: WCS Canada, established in 2004, is an independent affiliate of WCS, a global organization founded in 1895, with operations in more than 62 countries. WCS Canada focuses solely on Canadian wildlife research, with an emphasis on large mammals in northern boreal regions. The unique feature of WCS is its focus on pure research in the field. WCS employs ten full-time scientists and publishes many conservation reports and academic papers. WCS research is utilized by other charities in the sector and is also relied upon by the Federal and Provincial governments. WCS does not use volunteers, but does run a fellowships program. In 2009, WCS Canada initiated a graduate-level research fellowship program; to date, 23 fellowships have been issued. WCS had F2012 revenue of \$2.3m, primarily from foundations, both Canadian and international. Program spending was \$1.8m, including research grants and some small contributions to WCS programs in other countries.

Management of WCS Canada is provided by Dr. Justina Ray, who has been ED of the charity since inception, with 20 years' experience.

Financial Review: Funding reserves of \$954k provide a satisfactory coverage ratio of 53% of annual program costs. Of these reserves, some 90% are multi-year grants. Administrative costs were 11% of revenues and fundraising expense was negligible at less than 2%, reflecting the fact that most funding received is from foundations. WCS Canada has had healthy and stable revenues the last few years.

Financial Ratios

Fiscal year ending June	2012	2011	2010
Administrative costs as % of revenues	10.6%	9.2%	14.0%
Fundraising costs as % of donations	1.7%	7.0%	8.9%
Program cost coverage (%)	53.4%	62.6%	50.5%

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	2,107,020	2,016,261	1,195,215
Government funding	197,531	22,434	157,870
Investment income	3,614	2,877	2,354
Total revenues	2,308,165	2,041,572	1,355,439
Program costs	1,788,149	1,448,141	1,239,806
Administrative costs	243,318	186,887	189,344
Fundraising costs	21,000	84,000	72,100
Cash flow from operations	255,698	322,544	(145,811)
Funding reserves	954,234	907,047	625,897

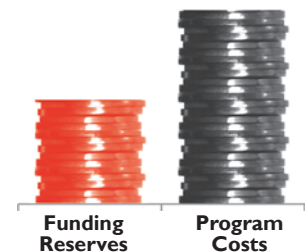
Note: Reported expenses have been reduced by the amount of foreign exchange losses (\$3k) in F2012, \$1k in F2011, and \$10k in F2010.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 13

Avg. Compensation \$94,646

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	5
\$40k-\$80k	5
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

WILDLIFE PRESERVATION CANADA

5420 Highway 6 North
Guelph, ON N1H 6J2
Executive Director: Elaine Williams
Board President: Chris Boynton



Sector: Environment
Operating Charity

Website: www.wildlifepreservation.ca
Charitable Reg. #: 89171 0535 RR0001

About Wildlife Preservation Canada: Founded in 1985, WPC was originally an affiliate of the Jersey Wildlife Preservation Trust, established by the late Dr. Gerald Durrell. Since 1995, however, WPC has worked independently, having decided to focus on research and recovery work on Canadian species at risk. It is the only national organization that focuses on captive breeding and reintroduction into the wild of Canadian species at risk. Today WPC programs cover 16 species at risk. In addition, WPC offers its "Canada's New Noah" program, which provides scholarships to send young Canadian biologists on field placements at a wildlife research facility in Mauritius. This is a unique opportunity for these scientists.

Management is provided by Elaine Williams, who has been Executive Director since 1990. The charity has three full-time biologists on staff. In addition, WPC hires five or six biologists seasonally. WPC's revenue in F2011 was \$881k; however, 40% of this funding came from the Federal Government and there is some risk to this funding, making it important for WPC to raise additional donations.

Financial Review: WPC runs on a very lean basis, with only three full-time employees. Funding reserves are 77% of program costs. Revenues have improved over each of the last three years, but the charity could do significantly more useful work with additional revenue.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	17.0%	12.0%	11.0%
Fundraising costs as % of donations	19.0%	25.0%	23.5%
Program cost coverage (%)	77.1%	42.4%	72.9%

Summary Financial Statements

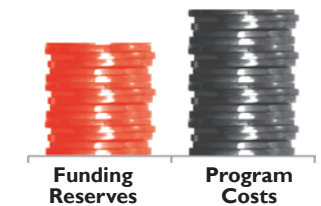
All figures in \$s	2011	2010	2009
Donations	361,131	241,440	201,607
Government funding	504,005	452,571	476,850
Investment income	1,915	0	61
<u>Other income</u>	<u>14,070</u>	<u>7,215</u>	<u>12,630</u>
Total revenues	881,121	701,226	691,148
Program costs	532,315	502,810	534,909
Administrative costs	149,366	84,176	76,261
<u>Fundraising costs</u>	<u>68,585</u>	<u>60,425</u>	<u>47,397</u>
Cash flow from operations	130,855	53,815	32,581
Funding reserves	410,228	213,421	390,098

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 3

Avg. Compensation \$56,854

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	2
< \$40k	1

Information from most recent CRA Charities Directorate filings for F2011

WORLD WILDLIFE FUND CANADA

410-245 Eglinton Ave. E
Toronto, ON M4P 3J1
President & CEO: vacant
Board Chair: Roger Dickhout

Sector: Environment
Operating Charity

Website: www.wwf.ca
Charitable Reg. #: 11930 4954 RR0001



About World Wildlife Fund Canada: The Canadian affiliate of one of the world's largest environmental organizations, WWF Canada was founded in 1967. WWF Canada's operations are integrated into the international WWF network and priorities. Funds raised in Canada primarily support projects in Canada or international efforts where Canada has a leadership role to play. Funds flow both ways: in F2012 WWF Canada received \$2.3m in allocations from other members of the WWF "family" to support Canadian projects. At the same time, WWF Canada paid \$1.6m in fees to WWF International to support the global organization. Key priorities and projects in Canada include sustainable fisheries and marine spatial planning, Arctic conservation and adaptation, climate adaptation and mitigation and healthy freshwater. For 2012, conservation program spending was allocated 23% to the Arctic, 10% to climate & energy, 19% to oceans, 11% to fresh water, 10% to footprint reduction, 25% to conservation science & awareness raising, and 3% to global programs.

The following is a breakdown of program spending in F2012: conservation 65%, research 8%, education & communication 21%, advocacy 1% and fees paid to WWF International to support programs 5%.

Financial Review: The charity is in a strong financial position, with total reserves of \$19.5m supporting annual program expenses of \$17.5m. However, a good portion of these funds (\$10.8m) are endowment funds. Administrative costs are reported as 4% of revenues and fundraising costs 30% of Canadian donations.

Financial Ratios

Fiscal year ending June	2012	2011	2010
Administrative costs as % of revenues	4.4%	4.7%	5.6%
Fundraising costs as % of donations	30.0%	27.3%	26.8%
Program cost coverage (%)	111.4%	127.6%	121.3%

Summary Financial Statements

All figures in \$'000s	2012	2011	2010
Donations	20,730	20,684	18,425
Goods in kind	0	3	365
Government funding	221	316	177
Business activities (net)	2,005	1,292	1,637
Investment income	726	574	563
Other income	0	810	0
Total revenues	23,682	23,679	21,167
Program costs	17,468	15,988	14,777
Administrative costs	1,016	1,076	1,150
Fundraising costs	5,511	4,856	4,973
Cash flow from operations	(313)	1,759	267
Funding reserves	19,467	20,407	17,929

Note: Business activity revenue relates primarily to fundraising activities. If this expense is included as fundraising revenue, the revised fundraising ratio would be 25.7%.

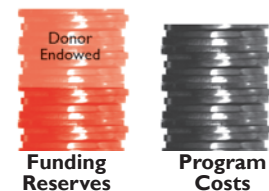
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Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 120

Avg. Compensation \$84,881

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	1
\$200k-\$250k	0
\$160k-\$200k	2
\$120k-\$160k	7
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

EVERGREEN

550 Bayview St., Suite 300
Toronto, ON M4W 3X8
Executive Director: Geoff Cape
Board Chair: George Dark



Sector: Environment Operating Charity

Website: www.evergreen.ca
Charitable Reg. #: 13181 5763 RR001

About Evergreen: Founded in 1991, Evergreen's mission is "to inspire and enable action to green cities". It has over 7,500 projects across Canada. With offices in Vancouver and Toronto, Evergreen has become a leading urban environmental charity by focusing on engaging citizens in action and by working with municipal governments, corporate partners, academics and community groups. Evergreen recently redeveloped a brick factory into a centre of excellence for sustainable cities. The \$55m project opened in 2010 and since then Evergreen Brick Works has become an important national facility with almost 500,000 visitors each year.

Evergreen works in four key areas: 1. children & nature; 2. urban ecology; 3. food & active living; and 4. urban infrastructure. Evergreen supports projects across Canada with community and school based grants of almost \$1m annually. Evergreen Brick Works offers a range of family and community programs, as well as business and municipal planning session, exhibitions, research and policy activities. Evergreen estimates it has 14,000 volunteers who contributed 57,000 hours of labour over the last two years. These efforts should result in heightened environmental awareness and action across Canada.

Financial Review: As of 2011 Evergreen had \$7.9m of long-term debt, representing a small part of the \$55m that has been spent in total on the Brick Works. However, the charity has \$5.8m in pledged commitments for funding which, together with earnings from social enterprises, should clear off this debt. Evergreen plans to launch a new capital campaign to finance \$5m in additional capital spending on its "City-Works" program. Evergreen expects to have surplus cash flow this year. Revenue comes primarily from corporate donations, the Province of Ontario, consulting fees and social enterprises. Administrative costs are 11% of revenues and fundraising expense 9% of donations.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	11.3%	4.5%	5.6%
Fundraising costs as % of donations	9.1%	3.4%	2.9%
Program cost coverage (%)	(76.4%)	(147.9%)	83.5%

Summary Financial Statements

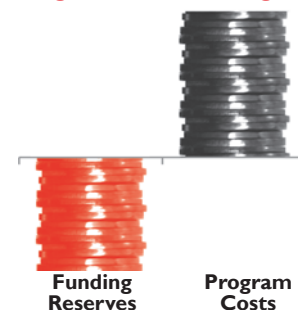
All figures in \$000s	2011	2010	2009
Donations	9,558	22,826	17,291
Goods in kind	146	68	83
Government funding	1,510	552	1,028
Fees for service	1,131	806	742
Business activities (net)	471	138	48
Special events	1,815	566	273
Total revenues	14,631	24,956	19,465

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 103

Avg. Compensation \$46,980

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	1
\$120k-\$160k	0
\$80k-\$120k	6
\$40k-\$80k	3
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

All figures in \$000s	2011	2010	2009
Program costs	6,929	5,072	4,349
Administrative costs	1,656	1,111	1,096
<u>Fundraising costs</u>	<u>1,030</u>	<u>800</u>	<u>502</u>
Cash flow from operations	5,016	17,973	13,518
Funding reserves	(5,296)	(7,503)	3,630

Note: Reported revenues have been increased by \$2.0m in F2011, \$17.7m in F2010, and \$13.3m in F2009 due to deferred funding being recognized in the year donated.

ECOTRUST CANADA

717 East Hastings St.
Vancouver, BC V6A 1R3
Executive Director: Brenda Reid-Kuecks
Board Co-Chairs: Dr. C. Bataille Dr. J. Levy



Sector: Environment
Operating Charity

Website: www.ecotrust.ca
Charitable Reg. #: 89474 9969 RR0001

About Ecotrust Canada: Founded in 1995, Ecotrust Canada is focused on social innovation and sustainable economic development. Ecotrust Canada is independently governed and funded from its American sister organization Ecotrust. The two share the same mission - to build a conservation economy that creates greater economic resilience and certainty for communities and regions. Ecotrust believes a conservation economy supports good livelihoods, recognizes Aboriginal title and rights, and is structured to enhance and restore the environment. To design and operate proof-of-concept initiatives that demonstrate how this approach works in real time and place, Ecotrust Canada works closely with local communities, typically in remote locations of B.C., and with many First Nations.

Programs focus on forestry, fisheries, "green" building and community development services, including mapping and housing. One example of Ecotrust's work is the tagging and tracing of fish and lumber that are harvested in a sustainable manner, and persuading retailers to purchase these products. Ecotrust is looking for unique niches where it can demonstrably add value. Ecotrust is one of 11 organizations selected by the Federal Government for its "Forest Communities" program.

Financial Review: Ecotrust derives revenue from donations, US foundations, Federal Government funding, and consulting fees (45% of F2011 revenue). Funding reserves of \$0.9m provide 37% program cost coverage. Administrative costs are 12% of revenue and fundraising expense 9% of Canadian donations. It will be important for Ecotrust to see the Forest Communities Program (currently expiring in 2014) renewed.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	12.4%	11.0%	4.0%
Fundraising costs as % of donations	9.5%	48.2%	19.4%
Program cost coverage (%)	36.8%	30.4%	31.7%

Summary Financial Statements

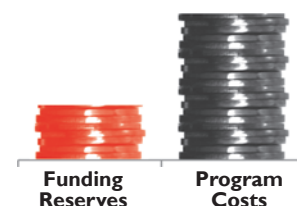
All figures in \$s	2011	2010	2009
Donations	871,806	779,187	1,514,305
Government funding	449,615	395,771	582,474
Fees for service	1,169,068	789,314	622,080
Investment income	47,910	93,495	304,864
<u>Other income</u>	<u>54,739</u>	<u>140,765</u>	<u>0</u>
Total revenues	2,593,138	2,198,532	3,023,723

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 23

Avg. Compensation \$59,081

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	3
\$40k-\$80k	7
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

All figures in \$s	2011	2010	2009
Program costs	2,523,705	2,384,463	2,475,399
Administrative costs	316,216	232,334	109,542
Fundraising costs	56,952	137,672	294,169
<u>Other costs</u>	<u>57,775</u>	<u>17,999</u>	<u>103,431</u>
Cash flow from operations	(343,862)	(573,936)	41,182
Funding reserves	922,324	724,151	784,226

Note: Ci has restated reported revenue by (\$127k) in F2011, (\$281k) in F2010, and \$54k in F2009, representing deferred donations included in revenue in the year received, realized investment gains/losses included in investment income, and gain on sale of capital asset of \$8k moved from expense to revenue in F2010.

TIDES CANADA FOUNDATION

400-163 Hastings Street West
Vancouver, BC V6B 1H5
President and CEO: Ross McMillan
Board Chair: Jodi White



Sector: Intermediary - Community Welfare Website: www.tidescanada.org
Public Foundation Charitable Reg. #: 86894 7797 RR001

About Tides Canada Foundation: Tides Canada Foundation (TCF) and Tides Canada Initiatives Society (TCI) operate jointly as Tides Canada. Tides Canada's purpose is to lead and support actions that help build a more just and sustainable world.

Tides Canada Foundation is a national public foundation that manages donor advised funds for individuals, foundations, and corporations, granting to qualified donees in Canada. Tides Canada Initiatives is a shared administrative platform that manages and oversees 40 in-house social change initiatives across Canada. These projects range from neighbourhood-scale social programs to national conservation efforts.

Tides Canada was the Canadian fundraising lead in the Great Bear Rainforest Agreement, one of the most significant conservation programs in North American history. Tides Canada continues to work with the BC government, First Nations and industry towards healthy ecosystems, economies and communities in the Great Bear Rainforest.

Financial Review: Tides Canada received \$22.5m in 2011, an annual increase of 17%. Administrative, management and overhead costs are 16% of revenues. Fundraising costs are 2% of donations. Tides Canada has funding reserves of \$35.6m (including endowment funds of \$9.0m) that cover annual program costs (including grants) 2 times. Salary and financial information are reported for Tides Canada (consolidating TCF and TCI).

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	16.4%	16.5%	18.2%
Fundraising costs as % of donations	2.4%	1.6%	0.4%
Program cost coverage (%)	201.1%	232.2%	207.8%

Summary Financial Statements

All figures in \$000s	2011	2010	2009
Donations	20,515	16,734	15,618
Government funding	2,013	2,028	1,122
Investment income	1,773	1,264	(117)
Total revenues	24,301	20,026	16,623
Program costs	17,702	14,891	14,681
Administrative costs	3,687	3,105	3,042
Fundraising costs	235	138	59
Bank And Other Charges	80	77	97
Cash flow from operations	2,597	1,815	(1,256)
Funding reserves	35,599	34,575	30,511

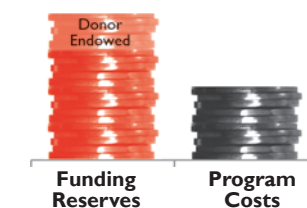
Note: Investment income includes other income. Ci has adjusted revenue to exclude unrealized investment gains and losses; this has reduced revenue by \$35k in F2011, \$5k in F2010, \$1.3m in F2009.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 94

Avg. Compensation \$74,474

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	1
\$160k-\$200k	2
\$120k-\$160k	4
\$80k-\$120k	3
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

DAVID SUZUKI FOUNDATION

219-2211 4th Avenue West
Vancouver, BC V6K 4S2
CEO: Peter Robinson
President & Co-Founder: Dr. Tara Cullis



David
Suzuki
Foundation

Sector: Environment
Operating Charity

Website: www.davidsuzuki.org
Charitable Reg. #: I2775 6716 RR0001

About David Suzuki Foundation: The Foundation works with government, business and individuals to conserve the environment by providing science-based research, education and policy work, and acting as a catalyst for change. Founded in 1990 by Dr. David Suzuki and Dr. Tara Cullis, the Foundation has gradually developed a multi-faceted research and advocacy strategy focused on environmental issues facing Canadians. Program spending is currently allocated as follows: climate change and clean energy 21%; marine and fresh water research 14%; terrestrial conservation 13%; Province of Québec initiatives 13%; communication 30%; program management and other 9%. The Foundation had 57 full-time and ten part-time employees in F2011, including several scientists; their work was supported by up to 1,500 volunteers.

The Foundation has published nearly 50 ecological science books, ranging from scientific research reports to primary school teachers' guides. The Foundation also works with private sector partners, for example to develop standards for sustainable seafood.

Financial Review: 56% of the Foundation's funding is donations from individuals, with the balance from foundations and businesses. Administrative overhead is low at 4% of revenue; fundraising expense is 24% of donations, up from 18% in F2009. The Foundation has funding reserves of \$10.6m (including \$7.9m in donor-endowed funds) which cover 1.7 years of program costs.

Financial Ratios

Fiscal year ending August	2011	2010	2009
Administrative costs as % of revenues	4.1%	1.9%	15.7%
Fundraising costs as % of donations	24.1%	21.1%	18.1%
Program cost coverage (%)	174.3%	157.1%	145.8%

Summary Financial Statements

All figures in \$000s	2011	2010	2009
Donations	8,710	7,692	7,384
Goods in kind	55	585	0
Investment income	185	(216)	71
<u>Other income</u>	<u>170</u>	<u>52</u>	<u>118</u>
Total revenues	9,121	8,114	7,574
Program costs	6,082	5,299	5,321
Administrative costs	365	156	1,177
<u>Fundraising costs</u>	<u>1,972</u>	<u>1,528</u>	<u>1,244</u>
Cash flow from operations	702	1,130	(169)
Funding reserves	10,604	8,323	7,757

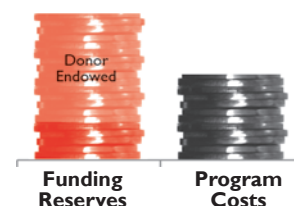
Note: Ci adjusted revenues for deferred donations, capital contributions and goods in kind. Ci backed out amortization expense from administrative costs.

Financial Transparency



Audited financial statements available only through official request for information from Canada Revenue Agency

Program Cost Coverage



Spending Breakdown



Full-time Staff # 57

Avg. Compensation \$74,216

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	1
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	9
\$40k-\$80k	0
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

ECOJUSTICE CANADA SOCIETY

214-131 Water Street
Vancouver, BC V6B 4M3
Executive Director: Devon Page
Board Chair: Cathy Wilkinson

ecojustice

Sector: Environment
Operating Charity

Website: www.ecojustice.ca
Charitable Reg. #: 13474 8474 RR0001

About Ecojustice Canada Society: Founded in 1990, formerly, the Sierra Legal Defence Fund, Ecojustice provides legal services to environmental causes that wish to contest government policies or corporate actions in the courts. These services are generally provided on a free basis. Ecojustice also conducts research into specific areas of concern.

Like many environmental charities, Ecojustice covers a very wide swathe of issues. However, the focus on legal work means that this charity has specific skills and addresses unique needs. Tangible results can be measured in terms of the number of cases Ecojustice takes to court and the strength of the arguments its lawyers make there.

Financial Review: Ecojustice had F2011 revenues of \$5.3m, primarily donations but also including some fees for service and cost recoveries. Funding reserves of \$2.8m cover 77% of annual program costs. Administrative costs were 12% of revenues and fundraising costs 25% of Canadian donations (excluding \$550k in international donations).

Financial Ratios

Fiscal year ending October	2011	2010	2009
Administrative costs as % of revenues	12.1%	11.6%	11.7%
Fundraising costs as % of donations	24.7%	21.3%	20.5%
Program cost coverage (%)	93.2%	91.8%	74.3%

Summary Financial Statements

All figures in \$000s	2011	2010	2009
Donations	4,307	4,040	3,760
Fees for service	978	297	338
<u>Investment income</u>	<u>45</u>	<u>30</u>	<u>31</u>
Total revenues	5,330	4,367	4,129
Program costs	3,031	2,551	2,626
Administrative costs	641	501	481
<u>Fundraising costs</u>	<u>929</u>	<u>861</u>	<u>663</u>
Cash flow from operations	729	454	359
Funding reserves	2,824	2,342	1,950

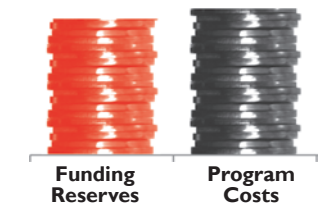
Note: Reported revenues have been changed to reflect deferred donations, reducing revenues by \$156k in F2011, increasing revenues by \$124k in F2010, and decreasing revenues by \$191k in F2009.

Financial Transparency



Audited financial statements available only through official request for information from Canada Revenue Agency

Program Cost Coverage



Spending Breakdown



Full-time Staff # 40

Avg. Compensation \$68,920

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	4
\$40k-\$80k	6
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

ENVIRONMENTAL DEFENCE CANADA

300-116 Spadina Ave.
Toronto, ON M5V 2K6
Acting Executive Director: Sarah Winterton
President and Chair: Robert Davies



Sector: Environment
Operating Charity

Website: www.environmentaldefence.ca
Charitable Reg. #: 11883 0835 RR0001

About Environmental Defence Canada: Environmental Defence Canada (EDC) was founded in 1984. Its focus is on environmental regulations and achieving policy changes on environmental issues in Canada. Programs cited by EDC as its priorities include the Province of Ontario Green Belt legislation; reduction in toxicity in household products; cleanup of shorelines; and climate change action. EDC's website describes these priorities and takes credit for positive results achieved. Its areas of education and research include toxic chemicals, urban sprawl, tar sands, global warming, water quality and endangered species. One achievement cited is its leadership on banning BPA in baby bottles. Canada was the first country to protect babies from BPA's harmful effects in this way. Leadership is provided by Sarah Winterton, acting Executive Director, who has ten years' experience at EDC.

Financial Review: EDC reported F2011 revenue of \$3.3m and spent \$2.7m on its programs. It had funding reserves of \$1.0m which cover 38% of annual program costs. Administrative costs are 10% of revenue and fundraising expense 15% of donations.

Financial Ratios

Fiscal year ending March	2011	2010	2009
Administrative costs as % of revenues	10.3%	9.4%	10.0%
Fundraising costs as % of donations	15.1%	10.9%	11.7%
Program cost coverage (%)	37.9%	45.7%	46.6%

Summary Financial Statements

All figures in \$s	2011	2010	2009
Donations	3,192,336	3,698,762	2,747,901
<u>Government funding</u>	<u>132,095</u>	<u>96,020</u>	<u>138,013</u>
Total revenues	3,324,431	3,794,782	2,885,914
Program costs	2,660,981	2,687,864	1,880,334
Administrative costs	343,896	354,998	289,522
Fundraising costs	480,644	401,742	321,969
<u>Other costs</u>	<u>8,306</u>	<u>7,945</u>	<u>5,662</u>
Cash flow from operations	(169,396)	342,233	388,427
Funding reserves	1,008,742	1,229,352	876,787

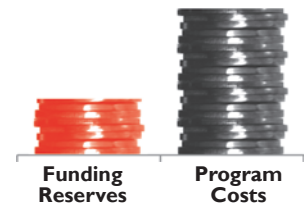
Note: Ci has reduced reported revenues by \$244k in F2011 and increased revenues by \$260k in F2010 and \$375k in F2009, representing deferred donations attributed to the year received.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 26

Avg. Compensation \$46,188

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	1
\$80k-\$120k	0
\$40k-\$80k	9
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2011

NATURE CANADA

75 Albert St., Suite 300
Ottawa, ON K1P 5E7
Executive Director: Ian Davidson
Board Chair: Richard Yank



Sector: Environment
Operating Charity

Website: www.naturecanada.ca
Charitable Reg. #: 11883 4704 RR001

About Nature Canada: Nature Canada began as an association of naturalists clubs, founded in 1939. Today Nature Canada acts as the national voice for its provincial member organizations. This network includes over 350 naturalist organizations with more than 46,000 volunteers and supporters. The network provides excellent capabilities for data gathering. Nature Canada views its mission as protecting and conserving wildlife and habitats by engaging people and advocating on behalf of nature. Programs focus on endangered species, bird conservation, water resources, and parks and protected areas. Nature Canada has played a major role in pushing for habitat protection and national park creation. Nature Canada relies upon research done by an extensive network of naturalist volunteers. Nature Canada also has a major educational program supported financially by Parks Canada.

Nature Canada is able to point to the success of certain of its advocacy campaigns on national parks creation, endangered species legislation and habitat protection.

Financial Review: Nature Canada reported F2012 revenues of \$2.2m, much of which came from individual donations, but including some Federal government funding. This amount included \$368k in deferred donations from prior years. Program expense was \$2.0m and the charity reported a deficit of \$557k for the year, including prior years' deferred donations. Management advised that results improved significantly in F2013. Funding reserves were adequate at 42% of program costs.

Financial Ratios

Fiscal year ending March	2012	2011	2010
Administrative costs as % of revenues	20.5%	7.6%	5.3%
Fundraising costs as % of donations	32.4%	20.6%	17.2%
Program cost coverage (%)	42.2%	65.5%	112.8%

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	1,417,439	2,278,329	2,716,251
Government funding	315,559	776,319	152,866
Investment income	62,103	14,962	42,381
<u>Other income</u>	<u>39,893</u>	<u>2,053</u>	<u>20,214</u>
Total revenues	1,834,994	3,071,663	2,931,712
Program costs	1,962,488	2,482,668	1,846,014
Administrative costs	363,622	233,078	153,351
<u>Fundraising costs</u>	<u>458,636</u>	<u>469,716</u>	<u>466,702</u>
Cash flow from operations	(949,752)	(113,799)	465,645
Funding reserves	828,310	1,626,352	2,082,581

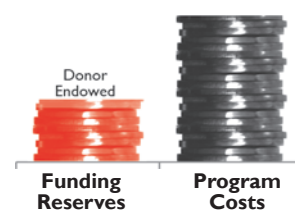
Note: Reported revenues have been adjusted by (\$362k) in F2012, \$237k in F2011, and \$30k in F2010, representing deferred donations taken into revenue in the year received. Expenses have been increased by \$48k in F2012 and \$252k in F2011, representing purchases of nature reserves.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 23

Avg. Compensation \$60,690

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	1
\$80k-\$120k	2
\$40k-\$80k	7
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

ONTARIO NATURE

612-214 King St. West
Toronto, ON M5H 3S6
Executive Director: Caroline Schultz
Board President: Angela Martin



Sector: Environment
Operating Charity

Website: www.ontarionature.org
Charitable Reg. #: 10737 8952 RR0001

About Ontario Nature: Ontario Nature is one of the oldest environmental organizations in Canada, having been founded in 1931. The backbone of Ontario Nature today is its 140 member clubs. These naturalists provide volunteer support for Ontario Nature's research programs. There are some 12,000 member-supporters of the charity. Ontario Nature's unique expertise is the natural ecology of Ontario. The charity advocates on all Provincial policies affecting ecology and biodiversity.

Areas of focus include the Canadian boreal forest agreement; endangered species research; the Greenway program (protection of ecological integrity across southern Ontario); and citizen science (encouraging participation in wildlife surveys). Ontario Nature views its most important achievement as the boreal forest agreement of 2010, which mandates best practices for forest management across 76 million hectares of land. Ontario Nature also provides educational programs for young naturalists through its Nature Guardians program. Finally, the charity is also a significant Land Trust, owning close to 7,000 acres in Ontario. Reserves are chosen to represent unique ecological features.

Financial Review: Funding reserves are healthy at \$2.6m, covering annual program costs 1.4 times. Administrative costs are 13% of revenues. Fundraising expenses appear high at 48% of donations, however, this amount includes an allocation for member services. Ontario Nature plans to reclassify certain of its expenditures when it reports its F2013 results.

Financial Ratios

Fiscal year ending February	2012	2011	2010
Administrative costs as % of revenues	12.9%	11.8%	20.4%
Fundraising costs as % of donations	47.7%	30.0%	30.5%
Program cost coverage (%)	138.9%	130.7%	157.3%

Summary Financial Statements

All figures in \$	2012	2011	2010
Donations	1,141,609	1,340,299	1,056,814
Goods in kind	0	28,000	119,000
Government funding	1,160,170	1,335,827	1,221,606
Business activities (net)	162,139	194,563	216,115
Investment income	74,690	122,974	90,909
<u>Other income</u>	<u>41,423</u>	<u>49,458</u>	<u>59,329</u>
Total revenues	2,580,031	3,071,121	2,763,773
Program costs	1,853,613	2,073,040	1,796,064
Administrative costs	323,045	347,638	544,249
<u>Fundraising costs</u>	<u>545,023</u>	<u>410,379</u>	<u>358,406</u>
Cash flow from operations	(141,650)	240,064	65,054
Funding reserves	2,574,117	2,710,448	2,825,522

Note: Ci has included in revenues land donations of \$28k in F2011 and \$119k in F2010. Included in expenses is the purchase of conservation land of \$182k in F2012, \$504k in F2011, and \$207k in F2010.

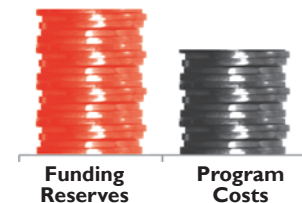
The information in this report was prepared by Charity Intelligence Canada and its independent analysts. Factual material information is obtained from the charitable agency and reliable sources. Information may be available to Charity Intelligence Canada or its analysts that is not reflected in this report. Charity Intelligence Canada and its analysts have made endeavours to ensure that the data in this report is accurate and complete, but accept no liability.

Financial Transparency



Audited financial statements for current and previous years available on the charity's website

Program Cost Coverage



Spending Breakdown



Full-time Staff # 18

Avg. Compensation \$60,194

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	1
\$80k-\$120k	4
\$40k-\$80k	5
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

POLLUTION PROBE

208-150 Ferrand Drive
Toronto, ON M3C 3E5
CEO: Bob Oliver
Board Chair: Dr. Blair Feltmate



Sector: Environment
Operating Charity

Website: www.pollutionprobe.ca
Charitable Reg. #: I0809 2701 RR0001

About Pollution Probe: Founded in 1969, Pollution Probe was one of the first environmental organizations in the country to focus on areas other than land or wildlife. Over the years, Pollution Probe research has led to significant legislative changes improving the quality of urban air and water. The charity attempts to do its work in a non-adversarial manner, helping obtain buy-in from government and business. Pollution Probe works through research, education and advocacy. Currently, research is focused on electric mobility; education focuses on energy literacy, toxic substances and the Great Lakes ecosystems; while advocacy focuses on fuel efficiency policies and air quality. Because of its non-adversarial approach, Pollution Probe receives support from energy companies for its work. Management is provided by Bob Oliver, CEO, a mechanical engineer with 15 years of relevant experience.

Financial Review: Revenue for the six months ended March 2012 was \$1.0m, of which approximately half was donations and half "program contributions". The charity's financial position is not strong, with a funding reserve deficiency of \$98k. Increased fundraising appears necessary. Administrative costs are 9% of revenues and fundraising expense high at 49% of donations.

Financial Ratios

Fiscal year ending March	2012	2011	2010
Administrative costs as % of revenues	8.9%	32.8%	33.6%
Fundraising costs as % of donations	49.2%	51.6%	43.6%
Program cost coverage (%)	(14.6%)	(3.7%)	(13.1%)

Summary Financial Statements

All figures in \$s	2012	2011	2010
Donations	484,925	449,006	561,618
Government funding	157,443	306,608	493,229
Fees for service	393,292	1,235,212	635,272
Total revenues	1,035,660	1,981,826	1,690,119
Program costs	672,160	1,140,791	1,276,204
Administrative costs	92,485	650,215	567,750
Fundraising costs	238,564	231,561	244,741
Cash flow from operations	32,451	(40,741)	(398,576)
Funding reserves	(98,438)	(42,624)	(167,245)

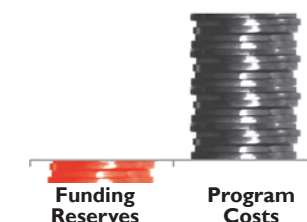
Note: Fiscal year end changed in 2012; most recent reported results are for six months only. Ci has adjusted reported donations by \$8k in F2012, (\$83k) in F2011, and (\$34k) in F2010 to reflect deferred donations in the period received.

Financial Transparency



Audited financial statements available only through official request for information from Canada Revenue Agency

Program Cost Coverage



Spending Breakdown



Full-time Staff # 21

Avg. Compensation \$44,984

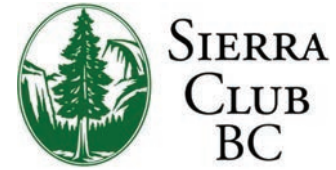
Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	4
\$40k-\$80k	6
< \$40k	0

Information from most recent CRA Charities Directorate filings for F2012

SIERRA CLUB OF BRITISH COLUMBIA FOUNDATION

304-733 Johnson St.
Victoria, BC V8W 3C7
Acting Executive Director: Sarah Cox
Board Chair: Doug McArthur



Sector: Environment
Operating Charity

Website: www.sierraclub.bc.ca
Charitable Reg. #: 11914 9797 RR0001

About Sierra Club of British Columbia Foundation: The US-based Sierra Club is perhaps the oldest environmental organization in the world, founded in 1892. From its original roots, focused on the protection of western ecosystems, Sierra Club today is a major advocacy group dealing with a wide range of issues.

Sierra Club of British Columbia Foundation (SCBC) is entirely independent from Sierra Club Canada. It focuses on issues of importance to the Province of B.C. SCBC can point to meaningful results of its work on some important issues, for example in the Great Bear Rainforest Agreements. The charity receives some financial support from the Province of B.C. (\$104k in 2011).

SCBC has 12 full-time and four seasonal employees.

Financial Review: Administration expenses were 18% of revenues. Fundraising expense appears high at 60% of Canadian donations, however SCBC advises that the reported figure also includes communications expense. Backing this out, fundraising expense is closer to 40% of donations. Funding reserves were adequate at \$249k, which covered 44% of annual program costs.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	18.2%	13.0%	4.9%
Fundraising costs as % of donations	60.4%	54.5%	4.9%
Program cost coverage (%)	44.5%	58.9%	30.4%

Summary Financial Statements

All figures in \$	2011	2010	2009
Donations	815,829	993,630	748,676
Government funding	118,985	47,154	53,800
Business activities (net)	5,100	23,736	55,200
<u>Investment income</u>	<u>58,742</u>	<u>46,462</u>	<u>10,325</u>
Total revenues	998,656	1,110,982	868,001
Program costs	559,006	543,696	795,397
Administrative costs	171,517	138,724	42,317
Fundraising costs	318,085	361,599	25,594
<u>Bank And Other Charges</u>	<u>3,939</u>	<u>4,351</u>	<u>4,543</u>
Cash flow from operations	(53,891)	62,612	150
Funding reserves	248,682	320,431	241,474

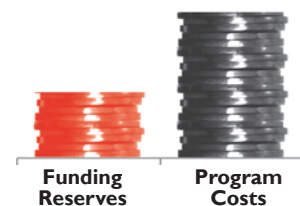
Note: Ci has adjusted reported revenue by (\$81k) in F2011, \$42k in F2010, and (\$68k) in F2009, representing deferred donations reflected in the year received. Donations includes international donations of \$289k in F2011, \$330k in F2010, and \$229k in F2009.

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 7

Avg. Compensation \$46,478

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	5
< \$40k	2

Information from most recent CRA Charities Directorate filings for F2011

SIERRA CLUB OF CANADA FOUNDATION

412b - 1 Nicholas St.
Ottawa, ON K1N 7B7
Executive Director: John Bennett
Board President: Angela Rickman



Sector: Environment
Public Foundation

Website: www.sierraclub.ca/foundation
Charitable Reg. #: 11914 9789 RR0001

About Sierra Club of Canada Foundation: Sierra Club of Canada Foundation (SCC) is the Canadian offshoot of the US-based Sierra Club, perhaps the oldest environmental organization in the world, founded in 1892. From its original roots focused on the protection of western ecosystems, Sierra Club today is a major advocacy group dealing with a wide range of issues. In Canada, Sierra Club operates through a series of local "chapters", which are membership-based groups. None of these chapters is a registered charity, except for Sierra Club of British Columbia (see separate report).

Fundraising for charitable activities is handled by SCC, which allocates funds to the chapters. SCC must ensure that any such funds meet the criteria for charitable activities. The key issues focused on by SCC are climate change, energy policy, water quality and endangered species. It is difficult to assess the impact that Sierra Club advocacy has made on public policy in many of these areas.

Financial Review: SCC reported F2011 revenues of \$712k, down significantly from \$1.6m two years previously. There is no information available on the financial condition of the member chapters. Clearly the chapters cover most of the costs of the organization, since SCC reported only one employee. Funding reserves of \$268k cover 37% of annual program costs. Administrative costs were 18% of revenues and fundraising expense 22% of Canadian donations.

Financial Ratios

Fiscal year ending December	2011	2010	2009
Administrative costs as % of revenues	18.0%	10.9%	4.8%
Fundraising costs as % of donations	21.9%	6.8%	3.8%
Program cost coverage (%)	36.6%	65.9%	52.5%

Summary Financial Statements

All figures in \$s	2011	2010	2009
Donations	646,813	860,787	1,555,315
Fees for service	50,022	42,852	64,736
Investment income	15,336	8,683	11,423
Total revenues	712,171	912,322	1,631,474
Program costs	732,998	860,745	1,241,382
Administrative costs	125,647	98,190	77,627
Fundraising costs	101,692	48,471	48,574
Cash flow from operations	(248,166)	(95,084)	263,891
Funding reserves	268,182	566,891	651,233

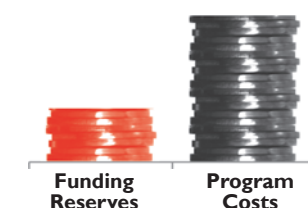
Note: Ci has adjusted reported revenues by (\$205k) in F2011, (\$51k) in F2010, and \$66k in F2009 reflecting deferred revenues in the year received. Donations include international donations of \$183k in F2011, \$147k in F2010, and \$290k in F2009.

Financial Transparency



Audited financial statements available only through official request for information from Canada Revenue Agency

Program Cost Coverage



Spending Breakdown



Full-time Staff #	1
Avg. Compensation	\$42,128
Top 10 Staff Salary Range	
\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	0
< \$40k	1

Information from most recent CRA Charities Directorate filings for F2011

WILDERNESS COMMITTEE

P.O. Box 2205, Station Terminal
Vancouver, BC V6B 3W2
Policy Director: Gwen Barlee
Board Vice-Chair: Devon Page



Sector: Environment
Operating Charity

Website: www.WildernessCommittee.org
Charitable Reg. #: 11929 3009 RR0001

About Wilderness Committee: Founded in 1980, Wilderness Committee (formerly Western Canada Wilderness Committee) is a grassroots organization dedicated primarily to preserving the British Columbia environment, although there are some activities in other provinces. Wilderness Committee claims over 60,000 supporters and volunteers. The charity has a very broad mandate, including wilderness areas, parks, fisheries, logging, endangered species, climate change and toxic substances. Programs consist of research, education and public engagement to achieve action in each of these areas. Volunteers play an important role in the charity's activities. The charity has used Freedom-of-Information legislation to uncover facts regarding environmental problems and has used this information to press for government action.

The principal achievements the charity points to are the creation of parks and nature reserves. Mapping of conservation areas is an area of expertise. Wilderness Committee had F2012 revenues of \$1.9m, almost entirely from donations. Program spending was \$1.2m. The charity has 25 full-time employees. Management is provided by a four-member executive committee.

Financial Review: Funding reserves of \$711k cover 58% of annual program costs. Administrative costs are 10% of revenues and fundraising costs 23% of donations. Revenues have been fairly stable over the last three fiscal years.

Financial Ratios

Fiscal year ending April	2012	2011	2010
Administrative costs as % of revenues	9.8%	10.5%	7.9%
Fundraising costs as % of donations	23.2%	26.4%	24.7%
Program cost coverage (%)	57.9%	61.0%	66.6%

Summary Financial Statements

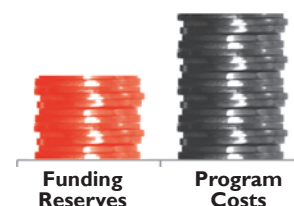
All figures in \$s	2012	2011	2010
Donations	1,898,345	1,797,187	2,030,848
Business activities (net)	(36,500)	(18,520)	(9,568)
<u>Other income</u>	<u>0</u>	<u>1,850</u>	<u>13,235</u>
Total revenues	1,861,845	1,780,517	2,034,515
Program costs	1,226,821	1,185,225	1,202,753
Administrative costs	181,792	186,688	161,732
Fundraising costs	440,370	475,253	502,059
<u>Bank And Other Charges</u>	<u>821</u>	<u>1,253</u>	<u>0</u>
Cash flow from operations	12,041	(67,902)	167,971
Funding reserves	710,935	723,122	801,139

Financial Transparency



Audited financial statements available only upon request

Program Cost Coverage



Spending Breakdown



Full-time Staff # 25

Avg. Compensation \$30,849

Top 10 Staff Salary Range

\$350k +	0
\$300k-\$350k	0
\$250k-\$300k	0
\$200k-\$250k	0
\$160k-\$200k	0
\$120k-\$160k	0
\$80k-\$120k	0
\$40k-\$80k	4
< \$40k	6

Information from most recent CRA Charities Directorate filings for F2012

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- ⁱ Millennium Ecosystem Assessment, 2005.
- ⁱⁱ Costanza et al., 1997.
- ⁱⁱⁱ <http://www.imf.org/external/np/speeches/2013/012313.htm>.
- ^{iv} Washington Post, Jan. 24th 2013. Both this and the previous quotation were reported by David Runnalls in the Toronto Globe and Mail, Feb. 1st, 2013.
- ^v Stern, Nicholas. 2006. Stern Review on the Economics of Climate Change. http://webarchive.nationalarchives.gov.uk/+http://www.hm-treasury.gov.uk/independent_reviews/stern_review_economics_climate_change/stern_review_report.cfm.
- ^{vi} CBD Secretariat. 2010. Global Biodiversity Outlook 3. Convention on Biological Diversity. <http://gbo3.cbd.int/the-outlook/gbo3/foreword/foreword-by-the-united-nations-secretary-general.aspx>.
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- ^{viii} From CRA listing, with current Form 3010 available and revenues of at least \$100,000.
- ^{ix} Canada Revenue Agency T3010, total donations and other fundraising revenue for charitable organizations and public foundations, 2010.
- ^x James, Alexander N., Kevin J. Gaston, and Andrew Balmford. 1999. "Balancing the Earth's Accounts." *Nature* 401 (6751): 323–324. doi:10.1038/43774.
- ^{xi} Keene, Matt. 2011. "Realizing an Effectiveness Revolution in Environmental Management." *Journal of Environmental Management* 92 (9) (September 1): 2130–2135.
- ^{xii} Khalil, Kathayoon, and Nicole Ardoin. 2011. "Programmatic Evaluation in Association of Zoos and Aquariums—Accredited Zoos and Aquariums: A Literature Review." *Applied Environmental Education & Communication* 10 (3) (July): 168–177. doi:10.1080/1533015X.2011.614813.
- ^{xiii} Kapos, Valerie, Andrew Balmford, Rosalind Aveling, Philip Bubb, Peter Carey, Abigail Entwistle, John Hopkins, et al. 2008. "Calibrating Conservation: New Tools for Measuring Success." *Conservation Letters* 1 (4) (August): 155–164. doi:10.1111/j.1755-263X.2008.00025.x.
- ^{xiv} Source: Ecotrust Canada 2011 Annual Report. Thisfish is a trademark.
- ^{xv} Canadian Revenue Agency.
- ^{xvi} Environment Canada, Canadian Protected Areas Status Report 2000-2005.
- ^{xvii} Lee, P. and R. Cheng. Canada's Terrestrial Protected Areas Status Report 2010: Number, Area and Naturalness, Edmonton, Alberta: Global Forest Watch Canada, 2011, Year of Forests Publication #5.

Author

John Grandy has been involved as a volunteer and donor with several Environmental charities over the last several years. In a former period in his career he was an officer with Scotiabank and TD Bank and a research analyst with several Canadian investment banks. His most recent position was Director of Research for Thomas Weisel Partners Canada.

John holds a Bachelor's degree from the University of Toronto and a Master's degree from Oxford University.



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