



ECOLOGY ACTION CENTRE

1978-1979 Annual Report

President's Report

The past year was an extremely important one for Ecology Action Centre. Thanks to a generous response from members, we weathered the financial crisis that has threatened our continued existence in early 1978. While the Centre does not have an abundance of money to spare, we at least have a small reserve that could help us over a few lean months if necessary. More importantly, we have proved to ourselves that EAC is going to be around for a long time to come.

The Centre continues to be actively involved in a growing number of environmental concerns. While much of our time these days is put into energy issues we have been looking at agriculture as a new area in which we should be more formally active. Urban issues such as preservation and public transit, regional parks and recycling continue to command the attention of standing committees and staff.

The Centre has not been as publicly visible this year as in other years. This probably reflects a bit of an unconscious shift towards more research and behind the scenes consultation. In the new year we hope to give more emphasis to our very important role in environmental education and general awareness through such vehicles as public seminars and our newsletter *Jusun*.

On behalf of the Board of Directors I heartily thank members and corporate donors for their generous support over the past year.

Grant MacDonald
President, 1979

Report on Finances

Like so many charitable organizations which depend on the contribution of volunteers and donations in kind, our financial statements do not do a very good job in reflecting the actual magnitude of the Centre's activities. Indeed the numbers mainly reflect just the actual money which we see. If one could put a dollar value on all the time spent, and costs incurred, on behalf of the Centre, the figures would be considerably higher than what the audited statements present.

The financial statements contained in this report outline the revenues, expenditures, assets and liabilities of the Centre's basic or core operation. They do not (with but one exception*) reflect monies granted and spent on special projects.

Revenues

Nearly 70% of the Centre's core revenues come from membership fees and corporate donations. The remainder of our funds come mainly from institutional sources such as the Quakers and the Dalhousie Student Union, from the three municipalities in the Halifax metropolitan area and from fund raising events such as book sales and bake sales.

While the Centre depends primarily on members for most of its funds, Corporate donations constitute an important part of the revenues received. Approximately \$4500 was contributed to EAC by various firms in 1978-79. It is possible to do much better than this with more effort on our part as requests for corporate donations are generally well received when made on a personal basis.

There are many "donations in kind" not reflected in the statement of revenue. Included are such things as Dalhousie University's contribution of office space, the N.S. Department of the Environment's printing of our membership brochure and the value of several trips to environmental conferences paid for by various federal and provincial government bodies.

Expenditures

If the use of the Centre's resources (volunteer time, staff time, supplies and other expenses) were to be distributed by function, rather than just broken down by item, one would probably find that in 1978-79 about 30% went towards general environmental awareness and education, about 35% went towards research, and about 20% towards administration and fund raising. The remainder of our resources were devoted to special meetings and to helping organize reaction to specific "current" environmental issues.

In terms of the items of expenditure most of what little money we do have goes towards salaries. In 1978-79 the Centre paid the salaries of one full-time person and one half-time person. However, in terms of the time actually worked by staff, the Centre had the equivalent of two or three full-time employees. Some of the items not accounted for as revenues are, of course, not reflected as expenses either. If they were, one would see office rent as an expense and the figures in several other categories would be higher as well. The chief non-salary items which are accounted for are postage, telephone charges and printing and duplicating costs, the latter being incorporated into the office supplies and services category.

1978 Board of Directors

Paul Armstrong
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Ann Brimer
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Horst Deppe
Parker Donham
Susan Holtz
Peggy Hope-Simpson
Grant MacDonald
Richard MacFarlane
Warren MacKenzie
Audrey Manzer
Anne Martell
Susan Mayo
Bruce Preeper
Alan Ruffman
Bessa Ruiz
Phil Thompson
William Zimmerman

1979 Board of Directors

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George Cooper
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Susan Mayo
Richard Pearson
Van Penick
Ginny Point
Kenneth Powell
Bruce Preeper
Alan Ruffman
Bess Ruiz
John Scheiblehut
Phil Thompson
Peter Wainwright
Rick Zwick

*Canadian Friends Service Committee granted \$3150 towards the EAC Energy Library.

**ECOLOGY ACTION CENTRE
FINANCIAL STATEMENTS MARCH 31, 1979**

AUDITOR'S REPORT

To the Members of Ecology Action Centre

We have examined the balance sheet of Ecology Action Centre as at March 31, 1979 and the statement of revenue and expenditures and members' equity for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as noted in the following paragraph.

In common with many charitable organizations, the organization reports an amount for donation revenue which is not susceptible of complete verification by audit procedures. Accordingly, our verification of revenue from this source was limited to a comparison of recorded receipts with bank deposits.

In our opinion, except for the possibility of adjustments had donations been susceptible of complete audit verification, these financial statements present fairly the financial position of the organization as at March 31, 1979 and its revenue and expenditures for the year then ended in accordance with generally accepted accounting principles for organizations of this type applied on a basis consistent with that of the preceding year.

The financial statements for the preceding year were examined by other chartered accountants.

Clarkson, Gordon & Co.
Chartered Accountants

BALANCE SHEET

ASSETS			LIABILITIES AND MEMBERS' EQUITY		
Current assets:	1979	1978	Current liabilities:	1979	1978
Cash	\$6,989	\$3,246	Accounts payable and		
Inventory of publications	965	454	accrued liabilities	\$2,161	\$ 63
	<u>7,954</u>	<u>3,700</u>			
Office equipment, at cost	808	808	Members' equity:		
Less—Accumulated			Accumulated excess of		
depreciation	550	485	revenue over expenditures	6,051	3,960
	<u>258</u>	<u>323</u>		<u>\$8,212</u>	<u>\$4,023</u>
	<u>\$8,212</u>	<u>\$4,023</u>			

STATEMENT OF REVENUE AND EXPENDITURES AND MEMBERS' EQUITY

	1979	1978		1979	1978
Revenue			Expenditures		
Donations and memberships	\$11,934	\$12,350	Salaries and employee benefits	\$13,210	\$ 8,113
Project grants—			Office supplies and services	2,608	4,001
The Religious Society of			Telephone	959	667
Friends (Quakers)	3,009	3,437	Postage	759	787
Canadian Friends Service			Travel	270	393
Committee	3,150	—	Publications	890	489
Government grants	1,750	—	Depreciation	65	81
Other activities	1,886	1,667	Miscellaneous	877	1,053
	<u>21,729</u>	<u>17,454</u>		<u>19,638</u>	<u>15,584</u>
			Excess of revenue over expenditures for the year	2,091	1,870
			Members' equity—beginning of year	3,960	2,090
			Members' equity—end of year	<u>\$ 6,051</u>	<u>\$ 3,960</u>

NOTES TO FINANCIAL STATEMENTS

1. Significant accounting policies:

(a) Grants-

Grants are recorded as income in the year they are received from the granting institution.

(b) Fixed assets-

Fixed assets are recorded at cost. Depreciation is provided on a declining balance basis at 20% per annum.

(c) Inventory-

Inventory is valued at the lower cost or market with cost being determined principally on a first-in, first-out basis.

2. Income tax status:

The organization qualifies as a charitable organization under Section 149 (1)(f) of the Income Tax Act and is therefore exempt from income tax.