

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial overview for selected ENGOs for the period 2000 to 2019
As at October 31, 2020
\$CDN

Organization	Total Assets	Total Revenue	Foreign Funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Schedules
1 [REDACTED]	447,775,118	1,854,881,885	429,190,488	178,824,867	11,866,365	522,443,333	163,875,947	108,657,089	101,173,559	106,731,896	5.1
2 [REDACTED]	534,712,008	1,473,588,076	-	864,013,320	32,629,946	7,938,850	5,757,538	8,493,900	449,096,855	80,228,345	5.2
3 [REDACTED]	894,418,544	1,452,308,192	55,760,236	496,891,283	180,598,525	74,731,395	455,597,614	41,316,563	-	89,049,004	5.3
4 Makeway (Tides Canada Foundation and Tides Canada Initiatives Society)	72,320,801	506,105,130	147,513,713	30,258,827	155,727,576	55,756,612	76,156,751	23,531,797	7,190,794	45,248,201	5.4
5 World Wildlife Fund Canada and World Wildlife Fund Canada Foundation	26,625,270	454,489,739	42,057,029	10,566,282	38,619,458	33,575,489	234,212,085	8,864,412	9,942,358	6,103,173	5.5
6 International Institute for Sustainable Development	51,299,476	311,052,931	116,683,780	92,330,730	465,353	25,405,573	1,429,676	3,750,155	49,436,654	1,331,000	5.6
7 [REDACTED]	17,557,033	277,893,370	6,000	8,272,213	5,429,863	9,264,842	212,073,459	6,005,351	5,854,298	30,787,344	5.7
8 [REDACTED]	116,853,089	202,052,582	39,140,322	80,035,000	57,843,615	189,143	80,987	27,240,117	-	29,524,970	5.8
9 The David Suzuki Foundation	21,900,448	181,854,827	13,428,585	74,300	30,275,061	16,904,504	83,496,465	8,810,976	983,536	15,209,525	5.9
10 Greenpeace	2,184,863	178,359,033	1,439,248	n/a	n/a	n/a	n/a	n/a	n/a	n/a	5.10
11 [REDACTED]	2,862,073	138,741,742	76,979	80,416,501	-	6,103,017	398,914	496,753	14,497,051	17,111,900	5.11
12 [REDACTED]	38,792,616	134,797,876	6,829,920	54,052,204	32,059,153	17,166,213	18,883,024	28,448,989	884,529	10,127,115	5.12
13 [REDACTED]	140,761,276	120,421,144	-	17,952,870	10,857,742	9,284,904	59,992,251	17,588,763	478,394	4,466,220	5.13
14 [REDACTED]	26,753,629	107,002,315	-	14,756,458	9,622,955	9,051,397	64,204,259	102,392	1,579,271	6,092,086	5.14
15 Pembina Foundation for Environmental Research and Education and the Pembina Institute	4,412,380	90,651,221	7,561,435	309,866	13,722,457	2,637,706	3,016,207	122,394	25,973	1,135,422	5.15
16 [REDACTED]	39,742,811	88,848,342	-	70,141,230	10,744	29,585	56,537	10,856,894	118,904	7,634,448	5.16
17 [REDACTED]	8,206,268	75,615,032	9,001,019	2,085,295	17,559,559	10,030,436	34,873,062	216,651	2,129,111	909,679	5.17
18 [REDACTED]	49,201	68,756,446	-	50,624,287	18,919	95,798	17,547	14,006,236	67,319	798,862	5.18
19 [REDACTED]	21,829,966	65,877,805	-	28,962,777	-	2,404,210	381,492	1,234,598	1,957,338	30,937,390	5.19
20 [REDACTED]	1,882,414	61,718,020	9,089,972	5,100,555	23,411,514	2,261,839	2,326,168	2,812,001	10,802,054	10,982,285	5.20
21 Equiterre	9,457,964	54,876,048	2,435,040	14,099,764	3,155,152	2,098,468	14,396,907	1,241,188	6,026,790	11,507,796	5.21
22 [REDACTED]	582,788	39,300,160	-	27,540,069	268,149	1,033,601	64,646	364,438	5,020,666	5,008,591	5.22
23 [REDACTED]	721,404	34,073,968	295,761	-	367,471	3,297,827	21,671,719	64,499	1,782,927	6,825,360	5.23
24 Sierra Club of British Columbia Foundation	792,167	26,028,322	4,377,157	2,505,567	2,285,332	6,432,668	4,550,574	229,494	79,872	156,649	5.24
25 Raincoast Conservation Foundation	4,717,715	22,192,278	4,100,773	897,220	3,774,518	4,217,218	8,133,986	119,952	2,000,600	1,685,629	5.25
26 [REDACTED]	24,753,262	18,141,194	-	-	6,581,853	-	4,715,000	5,205,022	-	1,639,519	5.26
27 Sierra Club Canada Foundation	217,580	18,029,447	725,929	282,669	6,063,621	255,477	7,865,555	106,762	4,011	853,458	5.27
28 [REDACTED]	1,688,105	16,076,609	-	945,042	3,851,573	2,222,969	6,190,304	308,480	318,350	431,767	5.28
29 [REDACTED]	751,044	16,723,653	3,509,731	1,313,646	40,000	5,847,812	1,309,063	205,801	30,754	3,562,509	5.29
30 [REDACTED]	310,737	15,054,331	-	238,840	10,104,443	398,065	1,139,741	33,959	125,677	3,013,806	5.30
31 Dogwood Initiative	578,933	13,914,153	3,395,655	n/a	n/a	n/a	n/a	n/a	n/a	n/a	5.31
	\$ 2,515,490,583	\$ 8,119,025,771	\$ 897,518,768	\$ 2,113,321,082	\$ 657,010,717	\$ 831,077,951	\$ 1,486,667,568	\$ 320,235,606	\$ 671,607,645	\$ 489,093,549	

NOTES:

The figures reflected here are for the most recent year the respective ENGO's T3010 tax filings with the Canada Revenue Agency ("CRA") are available. Once the 2019 year end tax filings are available from the CRA for each respective ENGO, the figures reflected above may be materially different.

Total assets for each ENGO is from each of the ENGO's respective most recent available T3010 income tax filings.

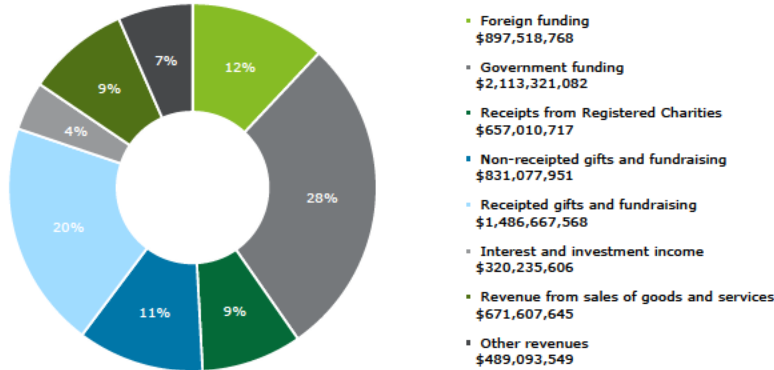
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Financial overview for selected ENGOs for the period 2000 to 2019
As at October 31, 2020
\$CDN**

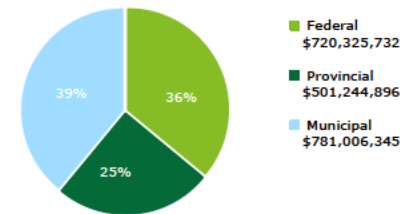
Highlights:

The 31 largest Canadian ENGO's based on revenues (total revenues greater than \$10 million over the period of review) reviewed by Deloitte, held assets of approximately \$2.5 billion as at December 31, 2019 or the most recent completed yearly data available as at October 31, 2020.

A summary of revenues is as follows:



Government Funding



The breakdown of the revenue streams do not reconcile to total revenues due to a combination of:

- i. uncategorized revenues for the period 2000 to 2002;
- ii. the inclusion of identified related not-for-profit organizations which do not publicly disclose their tax filings with CRA; and
- iii. foreign funding not separately disclosed prior to 2009 (as discussed in further detail below).

As a result, there is approximately \$652 million of uncategorized revenues.

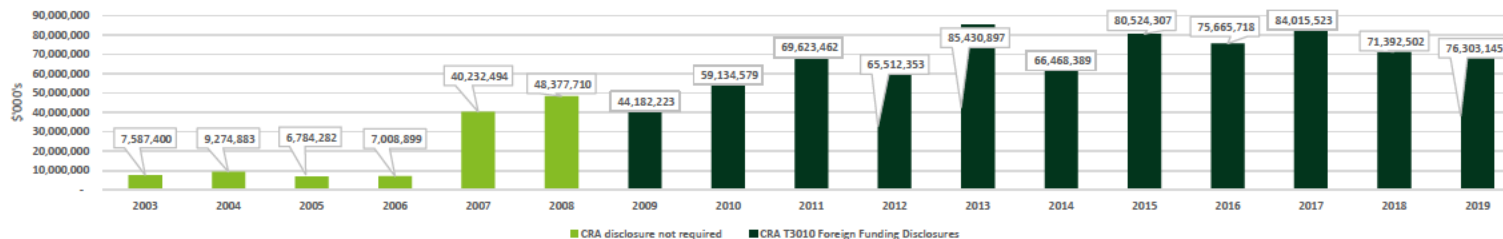
Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, it appears an additional \$119 million in foreign funding was advanced to certain ENGOs.

For the period 2009 (the year CRA required charities to disclose the receipt of foreign funding) to 2019, the ENGOs reported foreign funding of \$764.3 million; however, based on our review of available information, the ENGOs received approximately \$778.3 million from foreign organizations. Consequently, it appears that certain ENGOs may not have fully disclosed the total quantum of foreign funds received on their T3010 CRA filings.

Deloitte is unable to reconcile all foreign funding reported by the ENGOs in their CRA tax returns to FDO. The amount is reflected as Foreign Funding - other. It appears that the ENGOs received at least \$898 million in foreign funding over the Period of Review.

	2003-2008	2009-2019	Total
Foreign Funding - US entities	80,261,852	217,303,184	297,565,036
Foreign Funding - other	39,003,817	560,949,915	599,953,732
Total Foreign Funding	\$ 119,265,669	\$ 778,253,099	\$ 897,518,768

A summary of foreign funding identified by Deloitte for the period 2003 to 2019 is as follows:



The allocation of Federal, Provincial and Municipal Government funding does not agree to total Government funding for the Period of Review, as a breakdown of Government funding was often not available prior to 2003.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED]

Vision/Mission: ²
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ³

	2000-2002 ⁴	2003-2008	2009-2019	Total
Assets (2019)				\$ 447,775,118
Revenues	248,579,120	528,924,844	1,077,177,721	1,854,681,685
Foreign funding	- ⁵	692,559 ⁵	428,497,929	429,190,488
Government funding	15,768,000	14,661,563	148,195,104	178,624,667
Receipts from Registered Charities	-	-	11,866,365	11,866,365
Non-receipted gifts and fundraising	-	347,139,311	175,304,022	522,443,333
Receipted gifts and fundraising	-	56,402,827	107,473,120	163,875,947
Interest and investment income	-	18,223,478	90,433,591	108,657,069
Revenue from sales of goods and services	-	26,936,564	74,236,995	101,173,559
Other revenues	-	65,561,101	41,170,595	106,731,696

Notes

1 [REDACTED]

2 [REDACTED]

3 Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.1.1.

4 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.1.1.

5 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are set out in Note 6 of Schedule 5.1.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	55,467,000	76,075,904	-	5,123,000	Not Available						
2001	67,825,000	81,203,000	-	6,160,000	Not Available						
2002	74,627,000	91,300,216	-	4,485,000	Not Available						
		248,579,120	-	15,768,000	-	-	-	-	-	-	-
2003	8,315,000	86,344,001	-	-	-	67,403,009	8,316,010	1,457,656	2,365,358	6,801,968	-
2004	90,400,000	86,960,461	-	-	-	63,335,112	9,098,527	1,788,705	4,005,042	8,733,075	-
2005	96,422,000	82,070,891	-	-	-	58,351,792	7,370,598	2,385,134	4,002,451	9,960,916	-
2006	107,961,000	86,992,327	-	-	-	58,324,008	8,767,159	3,472,530	6,020,840	10,407,790	-
2007	115,119,000	88,710,127	-	6,879,079	-	56,186,370	8,219,165	3,436,177	8,783,865	5,205,471	-
2008	131,382,000	97,847,037	-	7,782,484	-	43,539,020	14,631,368	5,683,276	1,759,008	24,451,881	-
		528,924,844	-	14,661,563	-	347,139,311	56,402,827	18,223,478	26,936,564	65,561,101	-
2009	123,905,000	105,244,800	31,980,774	23,605,445	-	24,855,667	18,408,656	2,670,989	1,501,145	2,222,124	-
2010	140,869,000	86,978,127	33,348,454	16,736,268	-	19,630,600	10,110,478	899,933	1,415,209	4,837,185	-
2011	152,920,000	106,845,566	37,550,559	25,450,657	-	19,797,821	13,383,925	2,821,745	1,691,373	6,149,486	-
2012	158,284,794	88,780,855	34,690,723	7,278,000	-	23,080,753	12,074,484	2,362,165	2,379,978	6,914,752	-
2013	312,539,000	104,105,930	48,515,902	8,053,399	-	17,474,156	8,841,621	9,801,593	2,754,093	8,665,166	-
2014	332,437,107	101,009,363	32,773,370	5,952,932	2,061,823	16,425,684	9,969,988	18,213,823	12,967,001	2,644,742	(346,240)
2015	366,240,005	91,082,360	34,245,689	9,649,223	1,274,512	14,246,639	6,843,966	14,950,330	4,262,810	5,609,191	(203,240)
2016	384,409,639	91,046,301	40,156,917	14,090,017	2,412,934	13,638,121	5,470,194	1,924,044	10,644,799	2,709,275	(395,664)
2017	411,291,000	110,223,000	48,229,000	14,071,000	2,577,000	10,109,000	6,121,000	15,986,000	13,165,000	(35,000)	(113,000)
2018	439,158,878	97,800,953	45,287,492	15,011,690	1,616,945	9,489,884	8,359,959	7,381,602	10,461,148	192,233	(482,010)
2019	447,775,118	94,060,466	41,719,049	8,296,473	1,923,151	6,555,697	7,888,849	13,421,367	12,994,439	1,261,441	(577,573)
		1,077,177,721	428,497,929	148,195,104	11,866,365	175,304,022	107,473,120	90,433,591	74,236,995	41,170,595	(2,117,727)
TOTAL		\$1,854,681,685	\$ 428,497,929	\$ 178,624,667	\$ 11,866,365	\$ 522,443,333	\$ 163,875,947	\$ 108,657,069	\$ 101,173,559	\$ 106,731,696	\$ (2,117,727)

Background:

[Redacted background information]

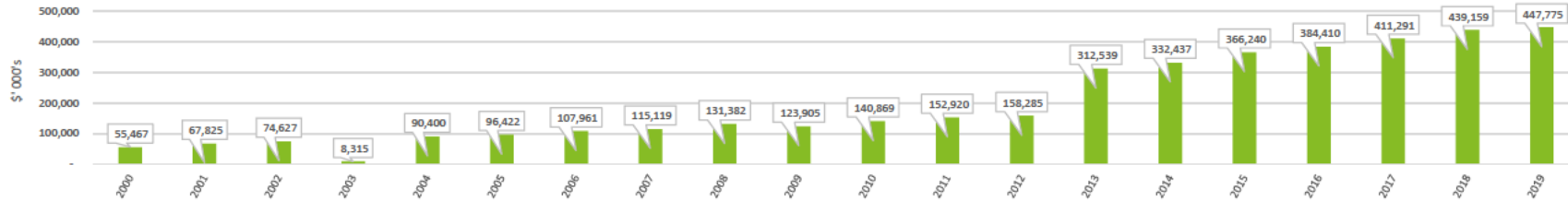
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2014 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2015-2019 - sourced from filed income tax returns posted on CRA's website.

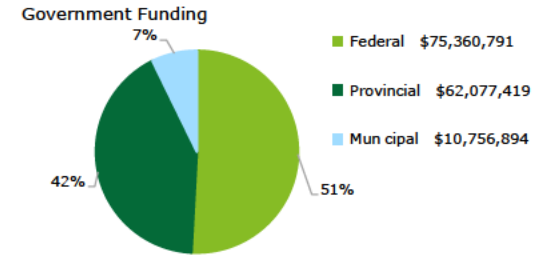
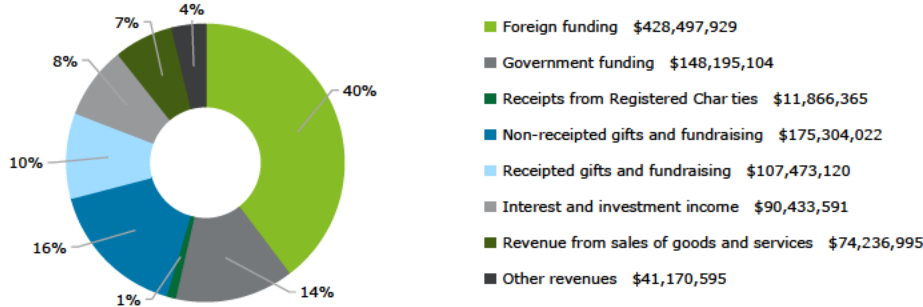
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



6 Foundat on Directory Online ("FDO") prov des a summary of grants reported in IRS filings for US char table organizat ons for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$693,000 was advanced to [REDACTED] by way of 55 grants. Therefore, it appears [REDACTED] received total foreign funding of approximately \$429.2 mill on for the per od 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by [REDACTED] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other"

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	692,559	81,003,219	81,695,778
Foreign Funding - other		347,494,710	347,494,710
Total Foreign Funding	\$ 692,559	\$ 428,497,929	\$ 429,190,488

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the period 2003 to 2019, it appears that [REDACTED] largest foreign funders are:

Grant maker	Amount (\$)
1 United States Fish & Wildlife Service	57,019,676
2 The Pew Charitable Trusts	15,710,313
3 Trailsend Foundation	2,603,517
4 Irene W. & C. B. Pennington Foundation	1,773,490
5 Walton Family Foundation	732,518
6 Nature Conservancy	704,634
7 Grand Victoria Foundation	664,332
8 The Herbert H. and Grace A. Dow Foundation	422,700
9 R.C. Kemper Jr. Charitable Trust	319,678
10 Freeport-McMoran Foundation	220,634

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission:

[REDACTED]

About: ¹

[REDACTED]

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2018	Total
Assets (2018)				\$ 534,712,008
Revenues	106,500,136	384,159,350	982,928,590	1,473,588,076
Foreign funding	- ⁴	- ⁴	-	-
Government funding	61,070,814	193,841,554	609,100,952	864,013,320
Receipts from Registered Charities	-	13,135,696	19,494,250	32,629,946
Non receipted gifts	-	4,692,239	3,246,611	7,938,850
Receipted gifts	-	2,765,238	2,992,300	5,757,538
Interest and investment income	-	2,586,858	5,907,042	8,493,900
Revenue from sales of goods and services	-	139,835,670	309,261,185	449,096,855
Other	-	27,302,095	32,926,250	60,228,345

Notes:

- ¹ [REDACTED]
- ² Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.2.1.
- ³ Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.2.1.
- ⁴ Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
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2000	11,220,040	34,859,924	-	20,927,129							
2001	12,514,099	33,838,352	-	17,720,538	Not Available						
2002	14,205,243	37,801,860	-	22,423,147							
		106,500,136	-	61,070,814							
2003	16,330,942	38,301,880	-	21,939,004	1,828,654	16,214	-	364,839	12,510,756	1,642,413	-
2004	18,774,857	45,970,211	-	24,687,482	2,021,604	52,709	747,864	356,051	1,558,053	16,546,448	-
2005	20,181,635	63,434,163	-	28,225,648	1,454,127	453,321	860,000	396,122	28,537,424	3,507,521	-
2006	28,876,357	86,012,198	-	37,170,084	3,496,712	3,558,622	476,714	473,446	41,539,618	(702,998)	-
2007	23,668,062	71,227,908	-	36,093,862	1,759,503	494,369	475,660	525,521	29,078,666	2,800,327	-
2008	30,404,241	79,212,990	-	45,725,474	2,575,096	117,004	205,000	470,879	26,611,153	3,508,384	-
		384,159,350	-	193,841,554	13,135,696	4,692,239	2,765,238	2,586,858	139,835,670	27,302,095	-
2009	418,117,762	73,728,370	-	43,081,841	1,785,669	-	145,000	283,385	24,968,077	3,464,398	-
2010	438,898,173	90,078,651	-	49,550,862	1,658,689	-	21,000	321,341	31,597,352	6,929,407	-
2011	460,852,249	84,846,716	-	45,808,311	1,608,422	988,773	1,400,000	511,853	31,327,610	3,201,747	-
2012	467,013,990	96,563,457	-	49,342,923	1,926,527	228,579	-	633,577	41,338,245	3,093,606	-
2013	471,745,000	86,407,000	-	46,531,000	1,543,000	82,000	-	594,000	35,282,000	2,375,000	-
2014	482,872,000	100,875,000	-	57,158,000	1,781,000	(398,500)	1,057,500	591,000	38,717,000	1,969,000	-
2015	493,555,000	102,205,000	-	72,620,000	1,857,000	1,129,000	-	612,000	23,074,000	2,913,000	-
2016	510,786,165	102,389,245	-	70,125,245	1,578,000	177,000	-	714,000	26,067,000	3,728,000	-
2017	519,413,760	118,643,000	-	82,549,000	4,664,687	682,313	368,800	795,000	28,371,200	1,212,000	-
2018	534,712,008	127,192,151	-	92,333,770	1,091,256	357,446	-	850,886	28,518,701	4,040,092	-
2019					Not Yet Available						
		982,928,590	-	609,100,952	19,494,250	3,246,611	2,992,300	5,907,042	309,261,185	32,926,250	-
TOTAL		\$ 1,473,588,076	\$ -	\$ 864,013,320	\$ 32,629,946	\$ 7,938,850	\$ 5,757,538	\$ 8,493,900	\$ 449,096,855	\$ 60,228,345	\$ -

Background:

[Redacted]

[Redacted]

[Redacted]

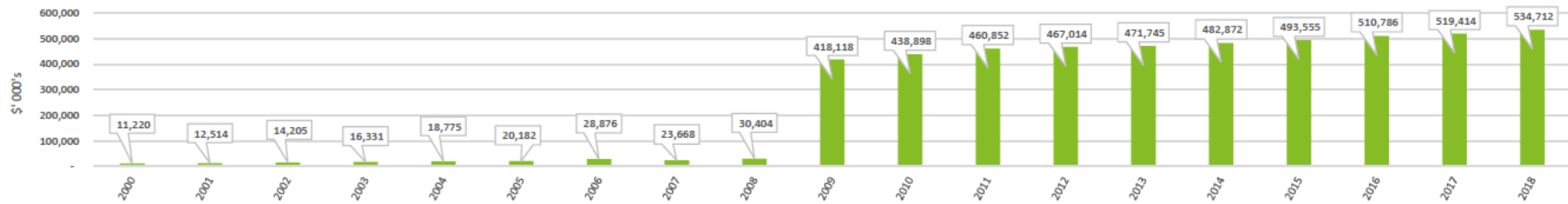
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

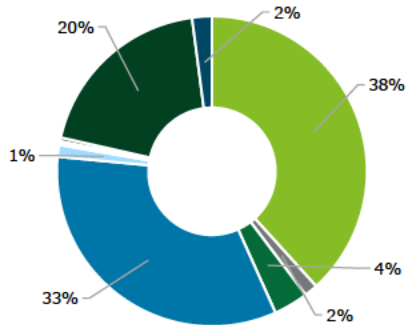
Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:

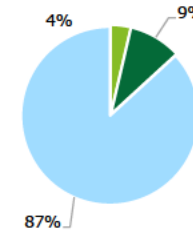


5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



- Foreign funding -
- Government funding 609,100,952
- Federal 22,344,824
- Provincial 57,831,819
- Municipal 528,924,309
- Funds from registered charities 19,494,250
- Non-receipted gifts/fundraising 3,246,611
- Receipted gifts/fundraising 2,992,300
- Interest and investment income 5,907,042
- Sale of good and services 309,261,185

Government Funding



- Federal 22,344,824
- Provincial 57,831,819
- Municipal 528,924,309

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 894,418,544
Revenues	95,396,688	429,902,190	927,009,314	1,452,308,192
Foreign funding	-	742,482	55,017,754	55,760,236
Government funding	16,290,634	100,531,771	380,068,878	496,891,283
Receipts from Registered Charities	-	90,128,559	90,469,966	180,598,525
Non receipted gifts	-	26,629,205	48,102,190	74,731,395
Receipted gifts	-	174,186,961	281,410,653	455,597,614
Interest and investment income	-	4,126,630	37,189,933	41,316,563
Revenue from sales of goods and services	-	-	-	-
Other	-	34,299,064	34,749,940	69,049,004

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.3.1.
- 3** Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.3.1.
- 4** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are set out in Note 6 of Schedule 5.5.1.

Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

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Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	75,141,456	29,248,832	-	3,466,054	Not Available						
2001	98,941,680	43,556,240	-	5,285,267	Not Available						
2002	112,664,104	22,591,616	-	7,539,313	Not Available						
	95,396,688	-	-	16,290,634	-	-	-	-	-	-	-
2003	153,352,599	50,834,186	-	8,135,504	16,169,015	12,058,808	8,424,054	397,028	-	5,649,777	-
2004	197,100,839	56,240,911	-	6,681,591	13,616,137	1,527,550	23,394,298	283,577	-	10,737,758	-
2005	211,722,788	48,800,395	-	9,889,975	17,685,285	1,048,150	12,705,462	314,742	-	7,156,781	(102,876)
2006	238,924,469	59,849,560	-	10,691,912	14,746,448	5,537,549	23,089,738	491,144	-	5,292,769	(1,000)
2007	261,553,589	53,485,927	-	9,293,620	17,324,334	5,307,159	17,520,264	1,393,699	-	2,646,851	-
2008	439,444,464	160,691,211	-	55,839,169	10,587,340	1,149,989	89,053,145	1,246,440	-	2,815,128	(120,321)
	429,902,190	-	-	100,531,771	90,128,559	26,629,205	174,186,961	4,126,630	-	34,299,064	(224,197)
2009	512,261,959	122,155,664	4,822,013	57,667,623	5,998,061	236,734	44,727,201	1,660,913	-	7,043,119	(18,893,016)
2010	543,360,460	72,714,596	3,298,490	34,835,199	7,988,689	3,531,098	18,727,856	1,889,780	-	2,443,484	(12,716,301)
2011	585,820,926	103,964,383	4,854,249	47,662,636	13,503,649	1,294,992	27,993,780	3,287,383	-	5,367,694	(16,449,266)
2012	608,205,288	81,739,612	7,142,380	41,486,437	6,050,219	6,338,338	15,715,259	1,874,584	-	3,132,395	(20,588,071)
2013	672,332,921	100,143,971	9,533,052	41,474,931	9,337,418	10,075,055	22,046,911	4,467,696	-	3,208,908	(8,263,342)
2014	712,971,731	93,242,408	6,165,662	30,490,094	5,640,026	4,295,826	38,448,550	5,030,862	-	3,171,388	(8,645,064)
2015	750,507,508	74,154,610	2,571,951	30,087,154	6,146,505	3,611,440	24,593,467	5,089,403	-	2,054,690	(6,318,033)
2016	798,676,193	94,802,650	4,202,662	30,735,238	19,958,480	8,367,702	26,443,075	2,648,986	-	2,446,507	(6,732,333)
2017	857,133,755	83,269,706	7,057,198	28,386,947	8,895,719	2,975,186	27,350,617	6,529,374	-	2,074,665	(8,708,846)
2018	894,418,544	100,821,714	5,370,097	37,242,619	6,951,200	7,375,819	35,363,937	4,710,952	-	3,807,090	(13,910,783)
2019						Not Yet Available					
	927,009,314	55,017,754	380,068,878	90,469,966	48,102,190	281,410,653	37,189,933	-	34,749,940	(121,225,055)	
TOTAL	\$ 1,452,308,192	\$ 55,017,754	\$ 496,891,283	\$ 180,598,525	\$ 74,731,395	\$ 455,597,614	\$ 41,316,563	\$ -	\$ 69,049,004	\$ (121,449,252)	

Background:

[Redacted background information]

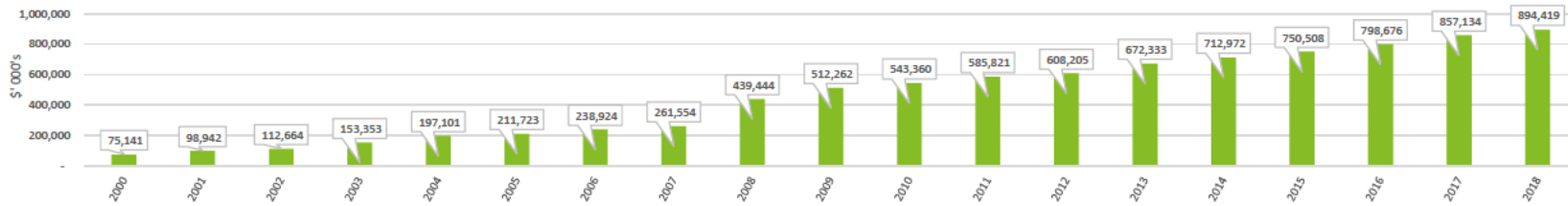
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
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4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



6 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2018. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$742,000 was advanced to [redacted] by way of 10 grants. Therefore, it appears [redacted] received total foreign funding of approximately \$55.8 million for the period 2003 to 2018.

Deloitte is unable to reconcile all foreign funding reported by [redacted] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US entities	742,482	3,705,077	4,447,559
Foreign Funding - other		51,312,677	51,312,677
Total Foreign Funding	\$ 742,482	\$ 55,017,754	\$ 55,760,236

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

7 For the period 2003 to 2018, it appears that the [redacted] foreign funders are:

Grant maker	Amount (\$)
1 Margaret A. Cargill Foundation	1,656,008
2 J. A. Woollam Foundation	1,324,806
3 Bp Foundation	565,255
4 Bobolink Foundation	397,442
5 The Wilburforce Foundation	170,087
6 The Coca-Cola Foundation, Inc.	128,866
7 Sweet Water Trust	70,073
8 Turner Foundation, Inc.	48,465
9 Global Greengrants Fund, Inc.	41,198
10 R. K. Mellon Family Foundation	25,574

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

Name: MakeWay Foundation ("MWF")
Previous Name(s): Tides Canada Foundation ("TCF")
Head Office Address: 400-162 W Hastings St. | Vancouver BC V6B 1H5
Status: Registered charity
Nature of the Entity: Public Foundation
CRA Registration Date: July 13, 1999
Year End: March 31
Officers: Joanna Kerr, Anne Marie Johnston ¹

Vision: ¹

Dedicated to a healthy environment, social equity, and economic prosperity for all Canadians.

About: ¹

MWF, formerly known as TCF, partners include community initiatives, foundations, Indigenous organizations, philanthropists, governments, and diverse communities from coast to coast to coast. TCF changed its name on June 10, 2020 to MWF.

MWF is involved in projects across Canada. MWF maintains donor advised funds, provides advisory ranging from strategy and consulting through to management and implementation, for a wide range of partners. MWF also participates in strategic grant making programs that invest in community-led solutions to integrated environmental, social, and economic challenges in specific regions.

MWF and MakeWay Charitable Society ("MWS"), formally known as Tides Canada Initiatives Society, operate jointly as 'MakeWay Canada' and are both not-for-profit societies and registered charities under the Income Tax Act. MWF appears to be MWS's largest funder having provided funds totaling approximately \$61.7 million dollars for the period 2009 to 2019, based on information available on CRA's website. Further information with respect to MWF and its financial reporting is discussed separately in Schedule 5.4.2 of this Report.

The Exchange Fund

MWF 2001 Annual Report notes the following: "Through ties with our sister organization in San Francisco, Tides Foundation, we make cross-border giving and strategic alliances possible. This makes it easy for Canadian and American donors to make donations and recommend grants on either side of the border, allowing for maximum tax efficiency. The Association of Forest Services Employees for Environmental Ethics, Earth Island Institute, Forest Ethics, Power of Hope, Round River Conservation Studies, San Diego Social Ventures Partners Fund, Sojourners and Threshold Foundation received grants recommended via the Exchange Fund." Page 1 para. 4: "When a donor in the U.S. makes a gift to the U.S. fund at Tides Foundation in support a Canadian charity, their recommendation may be approved by funds from the Canadian fund. When a donor in Canada makes a gift to the Canadian fund at Tides Canada in support of a U.S. or international charity, their recommendation may be approved through the U.S. fund. This unique solution provides donors the flexibility to support international charities and gives charities the flexibility to receive gifts without money ever crossing the border."

Available Makeway publications indicates that it enabled more than \$40 million in charitable gifts to Canadian charities using this mechanism. A sample of Exchange Fund letters is attached as Appendix "F" to the Report. Deloitte understands the Exchange Fund closed as at December 31, 2016.

Selected Financial Information: ²

	2000 - 2002 ³	2003 - 2008	2009 - 2019	Total
Total Assets (2019)				\$ 60,362,970
Revenues	14,596,015	108,671,467	203,888,039	327,155,521
Foreign funding	- ⁴	49,084,240 ⁴	91,261,204	140,345,444
Government funding	-	-	3,663,525	3,663,525
Receipts from Registered Charities	2,023,700	11,108,487	40,316,670	53,448,857
Non receipted gifts	-	42,281,410	2,988,029	45,269,439
Receipted gifts	-	24,253,538	44,694,443	68,947,981
Interest and investment income	91,505	2,822,185	19,575,855	22,489,545
Revenue from sales of good and services	58,672	111,455	801,509	971,636
Other	-	28,094,392	586,804	28,681,196

Notes:

- <https://tidescanada.org>
- Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.4.1.
- Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.4.1.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

- 4** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by MWF prior to 2009 are detailed in Note 6 of Schedule 5.4.1.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

MakeWay Foundation ("MWF")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	1,242,450	1,246,270			359,567			2,058	8,781		
2001	1,148,216	1,109,114			456,025			70,522	34,135		
2002	8,727,967	12,240,631			1,208,108			18,925	15,756		
		14,596,015	-	-	2,023,700	-	-	91,505	58,672	-	-
2003	17,180,742	5,040,730	-	-	867,046	3,258,049	825,031	70,344	-	20,260	(5,501,892)
2004	17,843,543	7,862,029	-	-	1,043,384	5,512,107	1,190,570	100,956	-	15,012	(5,197,160)
2005	17,042,019	8,247,296	-	-	1,685,626	2,685,008	3,499,345	336,316	-	41,001	(4,743,615)
2006	11,052,244	8,299,319	-	-	256,971	2,201,190	3,294,347	659,832	47,992	1,838,987	(5,948,117)
2007	43,130,735	43,461,766	-	-	1,107,511	9,859,303	5,558,542	697,815	59,463	26,179,132	(10,910,743)
2008	29,357,825	35,760,327	-	-	6,147,949	18,765,753	9,885,703	956,922	4,000	-	(36,146,843)
		108,671,467	-	-	11,108,487	42,281,410	24,253,538	2,822,185	111,455	28,094,392	(68,448,370)
2009	30,997,691	13,177,110	819,659	275	6,699,306	75,894	6,075,538	729,642	-	(1,223,204)	(11,034,384)
2010	34,204,343	14,539,573	7,809,143	286	1,981,329	37,893	3,940,087	610,611	20,378	139,846	(11,182,427)
2011	36,263,334	16,506,902	10,103,330	275	2,395,831	217,807	2,704,180	836,970	71,465	177,044	(14,282,434)
2012	35,595,231	16,290,101	7,181,793	14,812	3,484,453	85,788	3,753,898	1,475,770	244,181	49,406	(12,365,346)
2013	44,487,970	28,063,133	7,189,618	610,000	4,432,848	292,873	12,789,152	2,564,905	64,471	119,266	(14,781,989)
2014	42,223,576	18,258,389	8,287,571	268,172	3,429,648	99,451	2,818,691	2,395,904	66,832	892,120	(13,136,510)
2015	61,826,959	33,932,317	24,039,940	387,264	4,760,872	123,344	2,134,242	2,384,525	60,299	41,831	(9,611,005)
2016	68,431,826	23,890,884	9,580,958	527,504	5,778,223	1,220,389	4,131,722	2,374,066	180,077	97,945	(15,038,931)
2017	67,586,826	20,514,511	8,720,708	808,196	3,486,853	354,250	3,630,243	3,265,414	60,599	188,248	(16,666,062)
2018	65,975,619	3,157,543	971,495	344,411	1,394,014	13,382	168,018	220,465	-	45,758	(3,468,237)
2019	60,362,970	15,557,576	6,556,989	702,330	2,473,293	466,958	2,548,672	2,717,583	33,207	58,544	(18,580,502)
		203,888,039	91,261,204	3,663,525	40,316,670	2,988,029	44,694,443	19,575,855	801,509	586,804	(140,147,827)
TOTAL		\$ 327,155,521	\$ 91,261,204	\$ 3,663,525	\$ 53,448,857	\$ 45,269,439	\$ 68,947,981	\$ 22,489,545	\$ 971,636	\$ 28,681,196	\$ (208,596,197)

Background:

MWF, formally known as Tides Canada Foundat on, and MakeWay Char table Society ("MWS"), formally known as T des Canada Initiatives Society, operate jointly as 'MakeWay Canada' are not-for-prof t societies and registered charities under the Income Tax Act. MWF and MWS file their char table income tax returns under their respective business numbers and have been reviewed separately for the purposes of this analysis. (Source: CRA)

MWF registered w th CRA on July 13, 1999 and is headquartered in Vancouver, Br tish Columbia.

MWF changed ts year-end to March 31 beginning with the three-month period ended March 31, 2018.

MWF changed ts name on June 10, 2020.

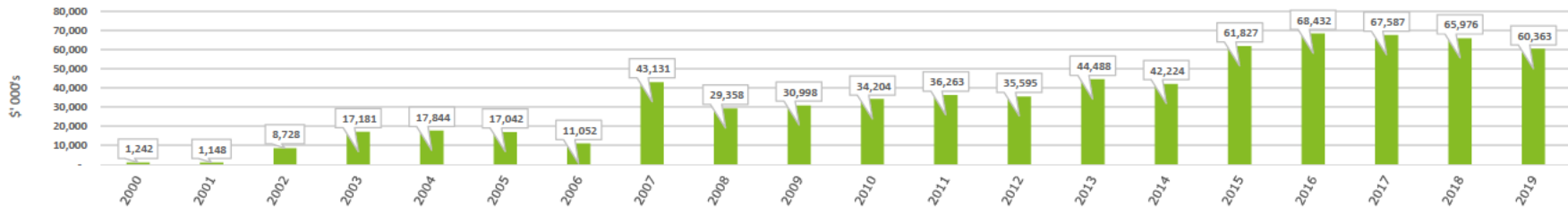
Notes:

- 2000-2002 - based on independent third party prov ded data. Delo tte is advised the informat on is based on histor cal charity T3010 income tax filings required by CRA. Delo tte has also been advised that the independent third party has built ts database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Char tydata website published by Blumberg Segal and The Wire. The information on Char tydata is based on histor cal charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

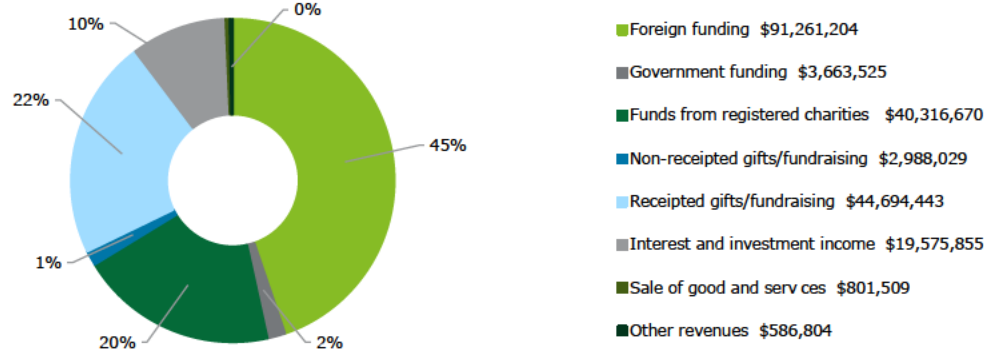
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**MakeWay Foundation ("MWF")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

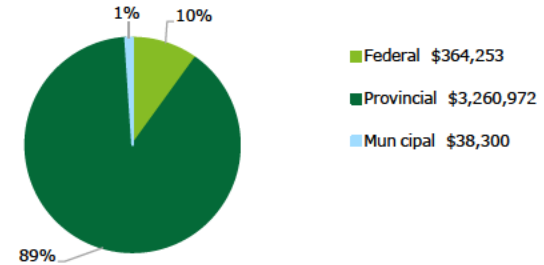
4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



Government Funding



6 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$49.1 million was advanced to MWF by way of 93 grants. Therefore, it appears MWF received total foreign funding of approximately \$140.3 million for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by MWF in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	49,084,240	76,448,615	125,532,854
Foreign Funding - other		14,812,589	14,812,589
Total Foreign Funding	\$ 49,084,240	\$ 91,261,204	\$ 140,345,444

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the period 2003 to 2019, it appears that the MWF's largest foreign funders are:

Grant maker	Amount (\$)
1 Gordon and Betty Moore Foundation	75,209,025
2 The William and Flora Hewlett Foundation	15,481,259
3 The David and Lucile Packard Foundation	12,763,421
4 Margaret A. Cargill Foundation	6,501,026
5 The Wilburforce Foundation	3,554,859
6 Oak Foundation	3,156,160
7 NoVo Foundation	1,554,840
8 Charles Stewart Mott Foundation	1,119,818
9 The Robert Wood Johnson Foundation	1,059,907
10 Tamalpais Trust	648,430

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: MakeWay Charitable Society ("MWS")
Previous Name(s): Tides Canada Initiatives Society ("TCI")
Head Office Address: 400-162 W Hastings St. | Vancouver BC V6B 1H5
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: July 13, 1999
Year End: March 31
Officers: Joanna Kerr, Anne Marie Johnston ¹

Vision: ¹

Dedicated to a healthy environment, social equity, and economic prosperity for all Canadians.

About: ¹

MWS, formally known as TCI, is a shared administrative platform that powers a range of projects and collaborations across Canada. TCI changed its name to MWS on June 10, 2020.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2019	Total
Assets (2019)				\$ 11,957,631
Revenues	1,804,044	30,720,089	146,425,477	178,949,610
Foreign funding	- ⁴	- ⁴	7,168,269	7,168,269
Government funding	253,450	781,007	25,560,645	26,595,102
Receipts from Registered Charities	25,680	8,796,853	93,456,186	102,278,719
Non receipted gifts	-	3,555,505	6,930,668	10,486,173
Receipted gifts	-	1,114,534	6,094,236	7,208,770
Interest and investment income	26,461	246,022	769,769	1,042,252
Revenue from sales of goods and services	114,291	545,025	5,559,842	6,219,158
Other	-	15,681,143	885,862	16,567,005

Notes:

- <https://tidescanada.org>
- Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.4.3.
- Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.4.3.
- Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received prior to 2009 are detailed in Note 6 of Schedule 5.4.3.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

MakeWay Charitable Society ("MWS")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	45,099.00	523,624.00	-	46,125	9,124			-	-		
2001	51,861.00	326,082.00	-	207,325	7,785	Not Available		205	-	Not Available	
2002	327,520.50	954,337.50	-	-	8,771			26,256	114,291		
		1,804,044	-	253,450	25,680	-	-	26,461	114,291	-	-
2003	1,254,420	5,079,402	-	495,782	3,541,716	932,619	6,968	8,981	-	93,336	-
2004	1,493,487	4,114,245	-	-	2,743,921	1,234,696	73,508	11,262	-	50,858	-
2005	1,658,765	4,179,680	-	179,321	2,486,216	1,385,465	57,667	46,986	24,025	-	(7,084)
2006	2,607,450	5,801,161	-	105,904	25,000	2,725	828,638	53,800	100,439	4,684,655	-
2007	3,803,831	8,699,972	-	-	-	-	15,700	69,356	178,261	8,436,655	-
2008	3,905,120	2,845,629	-	-	-	-	132,053	55,637	242,300	2,415,639	(57,734)
		30,720,089	-	781,007	8,796,853	3,555,505	1,114,534	246,022	545,025	15,681,143	(64,818)
2009	2,634,207	9,336,589	590,649	1,122,834	6,863,146	383,288	322,032	27,569	-	27,071	(51,422)
2010	4,895,391	13,483,707	213,255	2,027,868	9,768,496	512,140	468,515	29,723	-	463,710	(24,922)
2011	9,355,930	16,877,410	808,532	2,013,315	11,462,613	1,511,680	366,546	38,485	637,973	38,266	(72,504)
2012	7,450,840	13,233,462	803,603	2,249,930	8,357,802	645,973	481,802	62,065	608,539	23,748	(178,515)
2013	6,646,613	15,145,930	1,291,481	2,236,943	10,091,123	426,410	748,714	50,662	245,240	55,357	(249,277)
2014	2,490,086	12,419,752	697,898	2,706,478	7,220,595	608,945	814,322	121,063	233,150	17,301	(504,423)
2015	6,268,014	10,060,447	507,775	2,554,206	5,351,139	574,660	734,323	95,871	223,771	18,702	(394,172)
2016	9,653,312	13,606,156	386,936	2,999,594	8,125,937	748,675	543,550	99,619	633,956	67,889	(169,870)
2017	7,629,539	17,676,825	658,678	3,112,897	11,915,310	514,034	567,506	96,118	756,972	55,310	(623,563)
2018	8,364,619	4,258,952	362,903	818,118	2,459,327	181,467	150,424	30,539	216,616	39,558	(286,082)
2019	11,957,631	20,326,247	846,559	3,718,462	11,840,698	823,396	896,502	118,055	2,003,625	78,950	(1,123,146)
		146,425,477	7,168,269	25,560,645	93,456,186	6,930,668	6,094,236	769,769	5,559,842	885,862	(3,677,896)
TOTAL		\$ 178,949,610	\$ 7,168,269	\$ 26,595,102	\$ 102,278,719	\$ 10,486,173	\$ 7,208,770	\$ 1,042,252	\$ 6,219,158	\$ 16,567,005	\$ (3,742,714)

Background:

MWS, T des Canada Initiatives Society, and MakeWay Foundat on ("MWF"), formally known as Tides Canada Foundation, operate jointly as 'MakeWay Canada' are not-for-profit societies and registered charities under the Income Tax Act. MWS and MWF file their charitable income tax returns under their respective business numbers and have been reviewed separately for this purposes of this analysis. (Source: CRA)

MWS registered with CRA on July 13, 1999 and is headquartered in Vancouver, British Columbia.

MWS changed its year-end to March 31st beginning with the three-month period ended March 31, 2018.

MWF changed its name on June 10, 2020.

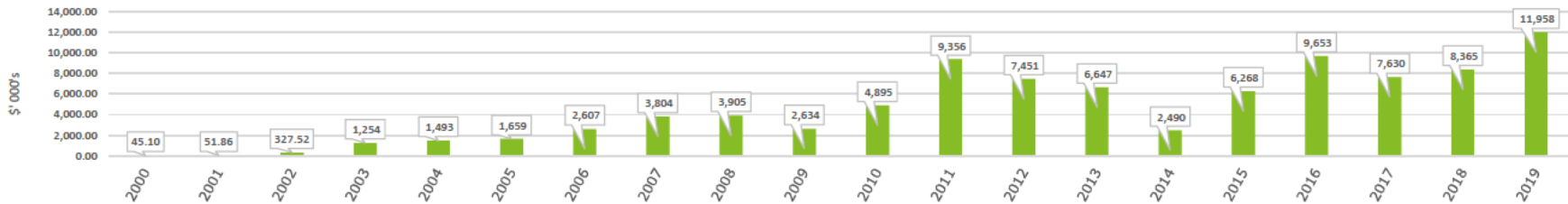
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**MakeWay Charitable Society ("MWS")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



6 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that no funding was advanced to MWS between 2003 to 2008. Therefore, it appears MWS received total foreign funding of approximately \$7.2 million for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by MWS in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	-	1,313,651	1,313,651
Foreign Funding - other	-	5,854,618	5,854,618
Total Foreign Funding	\$ -	\$ 7,168,269	\$ 7,168,269

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the period 2009 to 2019, it appears that the MWS's foreign funders are:

Grant maker	Amount (\$)
1 Gordon and Betty Moore Foundation	746,688
2 Oak Foundation	238,955
3 Tides Foundation	194,272
4 Global Greengrants Fund, Inc.	61,795
5 Clif Bar Family Foundation	58,693
6 McKesson Foundation	13,248

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: World Wildlife Fund Canada ("WWF Canada")
Previous Name(s): N/A
Head Office Address: 410 Adela de St. West, Suite 400 | Toronto ON M5V 1S8
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: January 1, 1967
Year End: June 30
Officers: Megan Leslie, Stephen Hutchinson ¹

Vision/Mission: ¹

To build a future in which people and nature thrive.

About: ¹

WWF Canada works toward:

- 1) Meaningful marine and coastal protections
- 2) Healthy freshwater ecosystems
- 3) Responsible development solution that conserve wildlife
- 4) Low-impact sustainable fisheries
- 5) Habitat-friendly renewable energy
- 6) Engaging Canadians to protect nature

WWF Canada maintains a foundation known as the World Wildlife Fund Canada Foundation ("**WWF Canada Foundation**"). WWF Canada focuses on conservation programs and operations and WWF Canada Foundation focuses on endowments and in-trust capital funds. Further information with respect to WWF Canada Foundation and its financial reporting is discussed separately in Schedule 5.5.2 of this Report.

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 13,312,635
Revenues	57,342,142	111,256,926	253,745,686	422,344,754
Foreign funding	-	5,118,620	36,938,409	42,057,029
Government funding	-	5,401,698	5,194,584	10,596,282
Receipts from Registered Charities	-	17,910,357	19,820,761	37,731,118
Non receipted gifts	-	5,485,747	28,089,742	33,575,489
Receipted gifts	-	76,487,930	155,334,580	231,822,510
Interest and investment income	-	1,357,949	1,801,402	3,159,351
Revenue from sales of goods and services	-	4,422,475	5,519,883	9,942,358
Other	-	190,770	1,046,325	1,237,095

Notes:

1 <http://www.wwf.ca/>

2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.5.1.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.5.1.

4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by WWF Canada prior to 2009 are detailed in Note 6 of Schedule 5.5.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

World Wildlife Fund Canada ("WWF Canada")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available	13,076,528	Not Available								
2001		28,803,438									
2002		15,462,176									
		57,342,142									
2003	6,963,548	14,835,260	-	825,032	3,012,861	565,004	9,362,225	190,392	595,474	284,272	(2,630,156)
2004	5,838,970	14,932,386	-	928,775	2,406,281	1,341,411	9,338,473	146,920	770,526	-	(1,267,360)
2005	6,507,520	16,624,129	-	1,097,227	2,485,242	894,420	11,190,191	192,035	765,014	-	(1,061,711)
2006	6,485,541	17,905,178	-	934,155	2,534,655	806,463	12,752,877	200,433	707,716	(31,121)	(1,382,427)
2007	9,772,431	22,001,838	-	770,533	3,419,143	789,047	16,002,841	274,259	807,170	(61,155)	(1,522,690)
2008	13,220,899	24,958,135	-	845,976	4,052,175	1,089,402	17,841,323	353,910	776,575	(1,226)	(1,040,242)
		111,256,926	-	5,401,698	17,910,357	5,485,747	76,487,930	1,357,949	4,422,475	190,770	(8,904,586)
2009	11,462,268	22,852,131	2,179,546	1,135,541	1,893,445	1,420,019	15,181,617	211,267	695,200	135,496	(1,003,676)
2010	10,675,905	21,069,654	870,191	176,512	1,098,821	1,011,778	17,079,548	121,153	594,813	116,838	(191,776)
2011	11,537,009	22,289,020	3,309,746	291,970	1,341,714	983,487	15,885,611	137,719	195,678	143,095	(145,620)
2012	10,476,778	23,495,250	3,538,476	220,342	1,220,917	4,173,489	13,579,932	136,985	494,874	130,235	(118,848)
2013	12,374,233	24,200,425	4,287,568	172,289	819,168	6,995,111	11,376,986	141,255	435,887	(27,839)	(155,698)
2014	13,447,529	25,078,955	4,713,491	262,719	1,594,843	3,619,483	14,129,161	176,088	559,528	23,642	(618,880)
2015	14,935,603	23,092,744	3,451,734	203,028	1,444,445	3,585,961	13,710,304	174,765	506,467	16,040	(503,009)
2016	13,407,776	20,982,966	3,382,736	385,080	2,197,607	2,059,552	12,343,918	140,710	479,582	(6,219)	(568,154)
2017	11,590,991	20,946,149	3,300,365	305,804	1,671,712	1,162,516	13,810,623	131,801	427,032	136,296	(585,973)
2018	12,920,629	24,796,047	3,864,689	1,126,231	3,545,970	1,501,085	13,872,300	180,015	506,273	199,484	(681,344)
2019	13,312,635	24,942,345	4,039,867	915,068	2,992,119	1,577,261	14,364,580	249,644	624,549	179,257	(905,023)
		253,745,686	36,938,409	5,194,584	19,820,761	28,089,742	155,334,580	1,801,402	5,519,883	1,046,325	(5,478,001)
TOTAL		\$ 422,344,754	\$ 36,938,409	\$ 10,596,282	\$ 37,731,118	\$ 33,575,489	\$ 231,822,510	\$ 3,159,351	\$ 9,942,358	\$ 1,237,095	\$ (14,382,587)

Background:

WWF Canada is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

WWF Canada registered with CRA on January 1, 1967 and is headquartered in Toronto, ON.

WWF Canada has a fiscal year end of June 30.

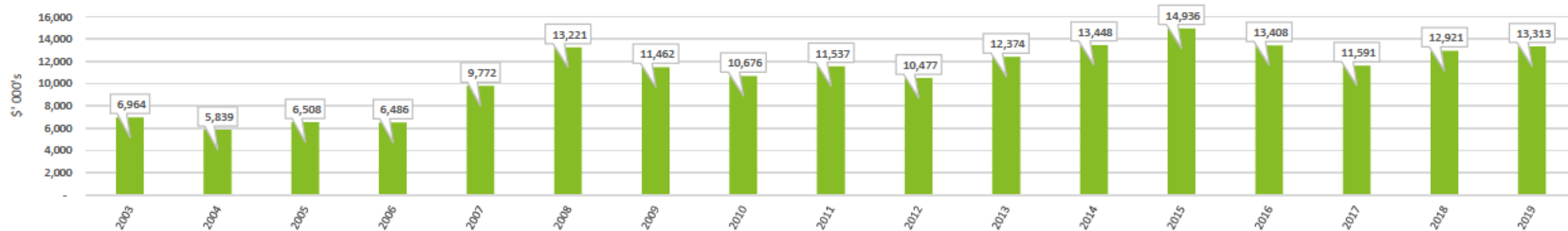
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**World Wildlife Fund Canada ("WWF Canada")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



6 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$5.1 million was advanced to WWF Canada by way of 20 grants. Therefore, it appears WWF received total foreign funding of approximately \$42.1 million for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by WWF in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	5,118,620	14,069,922	19,188,541
Foreign Funding - other		22,868,487	22,868,487
Total Foreign Funding	\$ 5,118,620	\$ 36,938,409	\$ 42,057,029

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**World Wildlife Fund Canada ("WWF Canada")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

For the period 2003 to 2019, it appears that the WWF Canada's largest foreign funders are:

Grant maker	Amount (\$)
1 Gordon and Betty Moore Foundation	16,357,177
2 John D. and Catherine T. MacArthur Foundation	800,771
3 Kaplan Fund	716,177
4 The Coca-Cola Foundation, Inc.	625,832
5 Oak Foundation	308,982
6 Tides Foundation	182,716
7 The Joyce Foundation	107,913
8 Staples Foundation, Inc.	64,404
9 United States Department of State	13,455
10 The JPMorgan Chase Foundation	9,406

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: World Wildlife Fund Canada Foundation ("WWF Canada Foundation")
Previous Name(s): N/A
Head Office Address: 410 Adelaide St. West, Suite 400 | Toronto ON M5V 1S8
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: January 1, 1982
Year End: June 30
Officers: Megan Leslie, Stephen Hutchinson ¹

Vision/Mission: ¹

To build a future in which people and nature thrive.

About: ¹

WWF Canada Foundation focuses on endowments and in-trust capital funds.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2019	Total
Assets (2019)				\$ 13,312,635
Revenues	18,295,931	4,948,563	8,900,491	32,144,985
Foreign funding	- ⁴	- ⁴	-	-
Government funding	-	-	-	-
Receipts from Registered Charities	-	888,340	-	888,340
Non receipted gifts	-	-	-	-
Receipted gifts	-	1,720,225	669,350	2,389,575
Interest and investment income	-	2,024,052	3,681,009	5,705,061
Revenue from sales of goods and services	-	-	-	-
Other	-	315,946	4,550,132	4,866,078

Notes:

1 <http://www.wwf.ca/>

2 Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.5.3.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.5.3.

4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. WWF Canada Foundation reported no foreign funding nor was any foreign funding identified by Deloitte.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**World Wildlife Fund Canada Foundation ("WWF Canada Foundation")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available	1,901,190	-	-	-	-	-	-	-	-	-
2001		16,175,452									
2002		219,289									
		18,295,931									
2003	7,594,437	450,213	-	-	558,920	-	-	251,849	-	(360,556)	(350,932)
2004	7,587,651	678,281	-	-	329,420	-	-	275,187	-	73,674	(560,395)
2005	7,516,950	343,292	-	-	-	-	-	316,183	-	27,109	(388,111)
2006	8,739,000	469,696	-	-	-	-	-	314,636	-	155,060	(425,098)
2007	9,273,010	783,821	-	-	-	-	40,000	418,355	-	325,466	(641,856)
2008	10,319,795	2,223,260	-	-	-	-	1,680,225	447,842	-	95,193	(457,184)
		4,948,563			888,340		1,720,225	2,024,052		315,946	(2,823,576)
2009	9,330,901	346,781	-	-	-	-	-	329,065	-	17,716	(327,292)
2010	9,484,823	418,058	-	-	-	-	-	312,754	-	105,304	(321,823)
2011	10,862,336	906,924	-	-	-	-	500,100	317,378	-	89,446	(326,798)
2012	10,761,079	536,743	-	-	-	-	100	344,200	-	192,443	(350,552)
2013	11,864,534	901,425	-	-	-	-	300	344,610	-	556,515	(365,288)
2014	13,409,719	760,846	-	-	-	-	18,250	335,088	-	407,508	(384,728)
2015	14,759,463	1,270,066	-	-	-	-	50,200	366,384	-	853,482	(434,587)
2016	14,134,816	1,122,324	-	-	-	-	100,100	379,753	-	642,471	(1,338,096)
2017	15,225,951	952,652	-	-	-	-	100	333,153	-	619,399	(524,465)
2018	14,406,795	775,439	-	-	-	-	100	301,732	-	473,607	(1,329,959)
2019	13,312,635	909,233	-	-	-	-	100	316,892	-	592,241	(523,318)
		8,900,491					669,350	3,681,009		4,550,132	(6,226,906)
TOTAL		\$ 32,144,985	\$ -	\$ -	\$ 888,340	\$ -	\$ 2,389,575	\$ 5,705,061	\$ -	\$ 4,866,078	\$ (9,050,482)

Background:

WWF Canada Foundation is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

WWF Canada Foundation registered with CRA on January 1, 1982 and is headquartered in Toronto, ON.

WWF Canada Foundation has a fiscal year end of June 30.

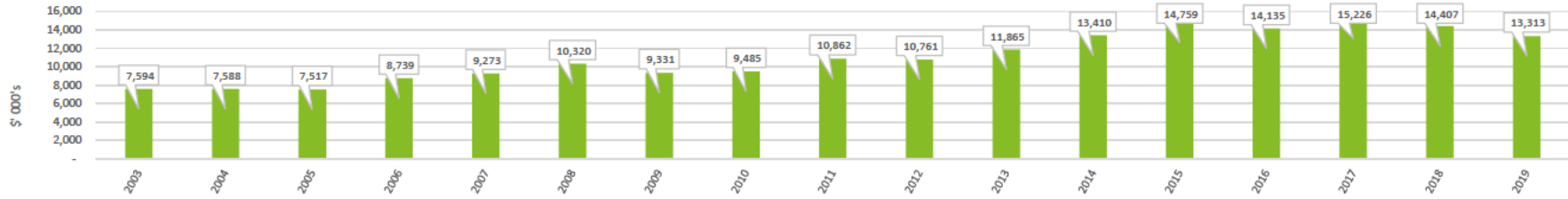
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

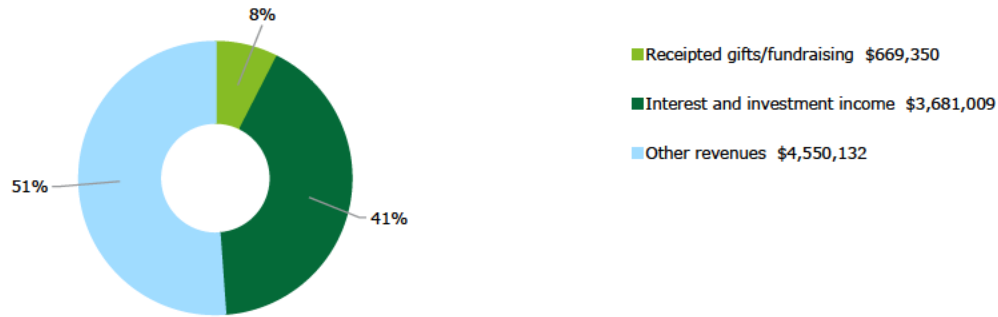
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**World Wildlife Fund Canada Foundation ("WWF Canada Foundation")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: International Institute for Sustainable Development ("IISD")
Previous Name(s): N/A
Head Office Address: 111 Lombard Avenue, Suite 325 | Winnipeg MB R3B 0T4
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: April 1, 1994
Year End: March 31
Officers: Jane McDonald, Nathalie Bernasconi-Osterwalder, Grace Mota ¹

Vision/Mission: ¹

A balanced world where people and the planet thrive; mission is to accelerate solutions that drive a global transition to fair economies, clean water and a stable climate.

About: ¹

IISD is an award-winning independent think tank championing solutions to the planet's greatest sustainability challenges.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2019	Total
Assets (2019)				\$ 51,299,476
Revenues	28,923,802	74,956,271	207,172,858	311,052,931
Foreign funding	- ⁴	1,299,331 ⁴	115,384,449	116,683,780
Government funding	7,404,461	30,907,054	54,019,215	92,330,730
Receipts from Registered Charities	-	-	465,353	465,353
Non receipted gifts	-	9,439,470	15,966,103	25,405,573
Receipted gifts	-	502,483	927,193	1,429,676
Interest and investment income	-	1,710,229	2,039,926	3,750,155
Revenue from sales of goods and services	-	32,254,031	17,182,623	49,436,654
Other	-	143,004	1,187,996	1,331,000

Notes:

1 <https://www.iisd.org/>

2 Selected Financial Information is an overview of information presented in the detailed financial summary attached as Schedule 5.6.1.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.6.1.

4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by IISD prior to 2009 are detailed in Note 6 of Schedule 5.6.1.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**International Institute for Sustainable Development ("IISD")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	13,671,864	9,710,298	-	3,027,834							
2001	14,970,550	8,875,601	-	2,116,669	Not Available						
2002	13,669,813	10,337,903	-	2,259,958							
		28,923,802	-	7,404,461	-	-	-	-	-	-	-
2003	13,881,699	10,962,477	-	5,437,694	-	-	31,500	263,623	5,201,451	28,209	(425)
2004	13,151,351	11,928,612	-	5,442,667	-	-	25,000	291,065	6,105,546	64,334	-
2005	12,812,688	11,237,929	-	4,267,074	-	-	75,000	246,930	6,616,553	32,372	-
2006	16,586,160	12,300,317	-	5,306,979	-	-	185,000	229,015	6,574,921	4,402	(570)
2007	17,552,131	12,946,851	-	4,738,833	-	-	125,200	316,900	7,755,560	10,358	(100)
2008	17,839,782	15,580,085	-	5,713,807	-	9,439,470	60,783	362,696	-	3,329	-
		74,956,271	-	30,907,054	-	9,439,470	502,483	1,710,229	32,254,031	143,004	(1,095)
2009	18,990,803	15,444,072	-	5,641,212	-	9,319,700	118,637	352,305	-	12,218	-
2010	19,960,975	16,065,066	9,340,871	5,299,647	-	1,055,300	120,130	248,964	-	154	-
2011	19,371,079	16,312,794	8,988,943	4,475,316	-	2,439,034	140,650	267,626	-	1,225	-
2012	21,125,955	16,245,124	9,204,787	4,895,299	-	1,856,272	103,025	185,741	-	-	-
2013	19,973,038	16,472,534	10,214,551	4,831,705	-	1,295,797	-	130,481	-	-	-
2014	24,125,340	16,501,380	10,785,800	2,955,181	31,000	-	20,934	123,926	1,926,407	658,132	-
2015	25,811,466	17,517,563	11,787,660	2,695,846	-	-	30,150	111,967	2,582,214	309,726	-
2016	45,568,470	21,457,502	12,096,657	4,096,046	-	-	58,330	83,034	4,646,658	476,777	-
2017	47,988,954	21,447,224	12,077,725	5,392,587	-	-	58,313	91,620	3,907,113	(80,134)	-
2018	46,560,231	23,929,820	11,080,388	8,278,278	369,353	-	108,522	260,541	3,884,567	(51,829)	-
2019	51,299,476	25,779,779	19,807,067	5,458,098	65,000	-	168,502	183,721	235,664	(138,273)	-
		207,172,858	115,384,449	54,019,215	465,353	15,966,103	927,193	2,039,926	17,182,623	1,187,996	-
TOTAL		\$ 311,052,931	\$ 115,384,449	\$ 92,330,730	\$ 465,353	\$ 25,405,573	\$ 1,429,676	\$ 3,750,155	\$ 49,436,654	\$ 1,331,000	\$ (1,095)

Background:

IISD is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

IISD registered with CRA on April 1, 1994 and is headquartered in Winnipeg, ON.

IISD has a fiscal year end of March 31.

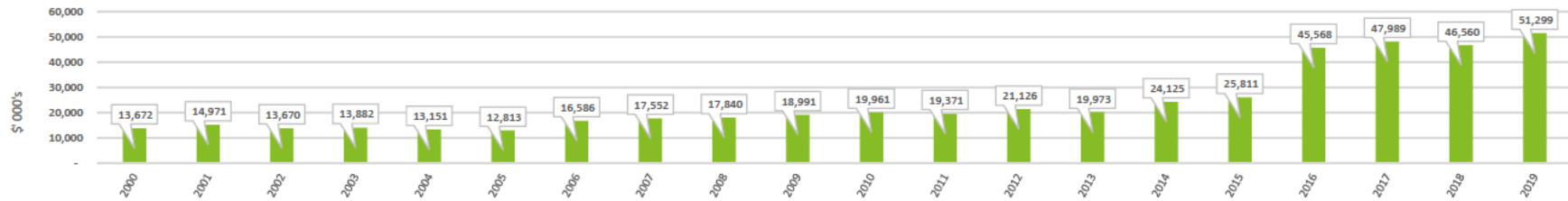
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

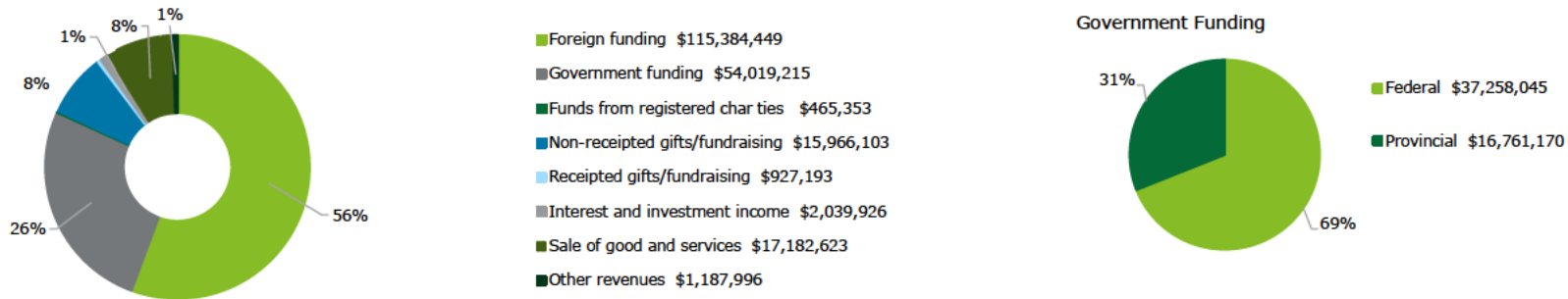
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**International Institute for Sustainable Development ("IISD")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$1.3 mill on was advanced to IISD by way of 10 grants. Therefore, it appears IISD received total foreign funding of approximately \$116.7 million for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by IISD in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	1,299,331	9,740,411	11,039,742
Foreign Funding - other		105,644,038	105,644,038
Total Foreign Funding	\$ 1,299,331	\$ 115,384,449	\$ 116,683,780

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

Upon further review of IISD's available annual reports for the period 2012 to 2019, it appears that IISD's foreign funding is primarily coming from the following three donor categories:

	Average Grant % of Total Revenue
Government and Agencies, International	47%
United Nations Agencies	7%
International Organizations	7%

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

***International Institute for Sustainable Development ("IISD")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN***

For the period 2003 to 2019, it appears that the IISD's foreign funders are:

Grant maker	Amount (\$)
1 United States Department of State	5,114,843
2 Bill & Melinda Gates Foundation	2,786,490
3 Rockefeller Brothers Fund, Inc.	1,123,969
4 John D. and Catherine T. MacArthur Foundation	843,592
5 Citi Foundation	451,300
6 Charles Stewart Mott Foundation	210,369
7 Foundation to Promote Open Society	196,538
8 ClimateWorks Foundation	132,481
9 The William and Flora Hewlett Foundation	115,084
10 The Rockefeller Foundation	65,076

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 14,607,000
Revenues	-	71,202,847	199,801,000	271,003,847
Foreign funding	-	- ³	6,000	6,000
Government funding	-	1,298,213	6,974,000	8,272,213
Receipts from Registered Charities	-	276,272	3,078,023	3,354,295
Non receipted gifts	-	1,560,076	7,191,414	8,751,490
Receipted gifts	-	61,594,607	148,617,563	210,212,170
Interest and investment income	-	1,350,867	1,701,000	3,051,867
Revenue from sales of goods and services	-	722,298	5,132,000	5,854,298
Other	-	4,400,514	27,101,000	31,501,514

Notes:

- 1** [REDACTED]
- 2** Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.7.1
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding prior to 2009 nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001											
2002											
2003	7,214,990	10,372,466	-	52,376	250,000	430,873	8,529,077	135,394	139,223	835,523	-
2004	8,304,612	10,490,464	-	321,917	-	232,555	9,021,944	177,574	73,431	663,043	(23,900)
2005	8,202,326	10,944,485	-	177,163	26,272	238,145	9,465,535	160,283	144,348	732,739	(47,400)
2006	9,960,595	11,876,065	-	295,869	-	219,530	10,322,810	195,866	70,109	771,881	(39,675)
2007	12,056,663	13,145,489	-	258,949	-	230,446	11,628,475	263,532	147,622	616,465	(186,325)
2008	13,161,829	14,373,878	-	191,939	-	208,527	12,626,766	418,218	147,565	780,863	(86,833)
		71,202,847	-	1,298,213	276,272	1,560,076	61,594,607	1,350,867	722,298	4,400,514	(384,133)
2009	13,254,000	16,660,000	-	185,000	-	433,404	14,943,596	294,000	70,000	734,000	(106,633)
2010	13,022,000	16,889,000	-	148,000	26,023	458,613	15,125,364	388,000	145,000	598,000	(586,015)
2011	11,882,000	13,456,000	-	199,000	90,000	321,254	11,858,746	208,000	138,000	641,000	(695,209)
2012	11,108,000	14,845,000	-	175,000	33,000	794,689	12,889,311	258,000	695,000	-	(869,099)
2013	10,210,000	16,270,000	-	377,000	73,000	855,387	13,092,613	106,000	588,000	1,178,000	(453,836)
2014	9,398,000	14,335,000	-	382,000	169,000	553,067	11,755,933	61,000	715,000	699,000	(470,495)
2015	10,138,000	18,595,000	-	538,000	395,000	740,000	12,683,000	154,000	636,000	3,449,000	(715,610)
2016	11,191,000	19,234,000	-	758,000	347,000	854,000	14,555,000	(61,000)	499,000	2,282,000	(552,093)
2017	12,099,000	19,044,000	-	750,000	440,000	664,000	14,106,000	168,000	534,000	2,382,000	(340,859)
2018	13,397,000	26,085,000	-	1,577,000	664,000	812,000	13,820,000	10,000	749,000	8,453,000	(119,964)
2019	14,607,000	24,388,000	6,000	1,885,000	841,000	705,000	13,788,000	115,000	363,000	6,685,000	(114,500)
		199,801,000	6,000	6,974,000	3,078,023	7,191,414	148,617,563	1,701,000	5,132,000	27,101,000	(5,024,313)
TOTAL		\$ 271,003,847	\$ 6,000	\$ 8,272,213	\$ 3,354,295	\$ 8,751,490	\$ 210,212,170	\$ 3,051,867	\$ 5,854,298	\$ 31,501,514	\$ (5,408,446)

Background:

[Redacted background information]

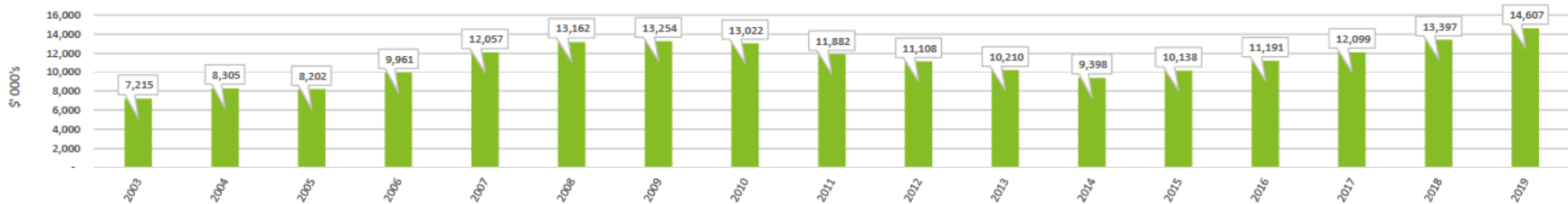
Notes:

- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Char tydata is based on histor cal char ty T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's webs te.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Canadian Wildlife Federation
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



5 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2019, FDO reflects \$6,000 was advanced to

Deloitte is unable to reconcile all foreign funding reported by [redacted] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - other		6,000	6,000
Total Foreign Funding	\$ -	\$ 6,000	\$ 6,000

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year Ended: [REDACTED]
Officers: [REDACTED] ¹

Vision: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 2,950,033
Revenues	-	1,992,687	4,696,836	6,689,523
Foreign funding	-	- ³	-	-
Government funding	-	-	-	-
Receipts from Registered Charities	-	-	2,075,568	2,075,568
Non receipted gifts	-	2,762	510,590	513,352
Receipted gifts	-	358,179	1,503,110	1,861,289
Interest and investment income	-	1,027,164	1,926,320	2,953,484
Revenue from sales of goods and services	-	-	-	-
Other	-	604,582	(1,318,752)	(714,170)

Notes:

- ¹ [REDACTED]
- ² Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.7.3.
- ³ Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign Funding	Government Funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other Revenues	Gifts made to all qualified donees
2000	Not Available										
2001											
2002											
2003	1,577,753	268,018	-	-	-	126	29,046	106,625	-	132,221	(250,000)
2004	1,747,462	315,751	-	-	-	-	104,917	114,422	-	96,412	-
2005	2,135,809	448,292	-	-	-	365	71,273	128,525	-	248,129	-
2006	2,176,791	292,805	-	-	-	80	32,568	158,721	-	101,436	(100,000)
2007	2,240,966	185,591	-	-	-	735	66,591	184,428	-	(66,163)	-
2008	2,681,265	482,230	-	-	-	1,456	53,784	334,443	-	92,547	(10,000)
		1,992,687	-	-	-	2,762	358,179	1,027,164	-	604,582	(360,000)
2009	1,739,791	(774,528)	-	-	-	1,976	89,515	-	-	(866,019)	(87,800)
2010	2,208,494	656,077	-	-	-	1,567	85,414	831,957	-	(262,861)	(134,600)
2011	2,492,049	477,256	-	-	-	1,481	37,312	420,936	-	17,527	(122,990)
2012	2,387,292	47,483	-	-	-	1,358	52,305	82,066	-	(88,246)	(86,990)
2013	2,249,839	18,366	-	-	-	630	38,547	80,689	-	(101,500)	(73,000)
2014	2,466,614	504,443	-	-	179,400	827	36,395	82,812	-	205,009	(231,200)
2015	2,654,615	719,016	-	-	495,349	20,518	69,436	83,289	-	50,424	(337,700)
2016	2,401,610	518,194	-	-	475,763	227,135	125,020	83,270	-	(392,994)	(311,800)
2017	2,661,447	1,215,656	-	-	312,395	243,841	286,326	93,465	-	279,629	(513,132)
2018	2,834,081	571,976	-	-	306,957	6,580	265,057	80,311	-	(86,929)	(547,670)
2019	2,950,033	742,897	-	-	305,704	4,677	417,783	87,525	-	(72,792)	(666,256)
		4,696,836	-	-	2,075,568	510,590	1,503,110	1,926,320	-	(1,318,752)	(3,113,138)
TOTAL		\$ 6,689,523	\$ -	\$ -	\$ 2,075,568	\$ 513,352	\$ 1,861,289	\$ 2,953,484	\$ -	\$ (714,170)	\$ (3,473,138)

Background:

[Redacted background information]

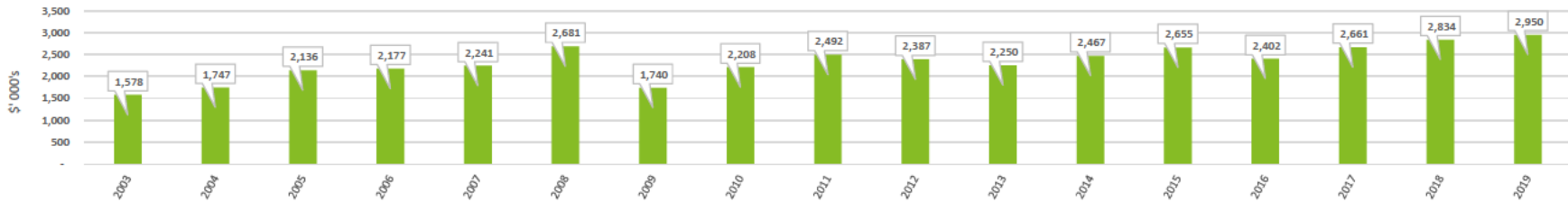
Notes:

- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Char tydata is based on histor cal char ty T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's webs te.

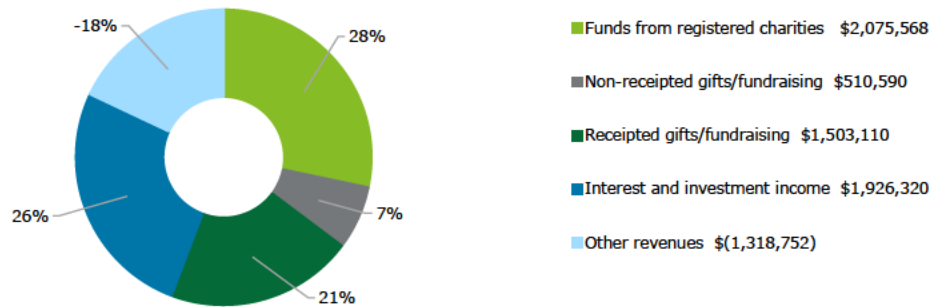
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Canadian Wildlife Foundation ("CWF")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED]

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 116,853,089
Revenues	-	121,834,556	80,218,026	202,052,582
Foreign funding	-	39,133,969 ³	6,353	39,140,322
Government funding	-	60,000,000	35,000	60,035,000
Receipts from Registered Charities	-	57,828,615 ⁴	15,000	57,843,615
Non receipted gifts	-	-	189,143	189,143
Receipted gifts	-	-	80,987	80,987
Interest and investment income	-	1,001,427	26,238,690	27,240,117
Revenue from sales of goods and services	-	-	-	-
Other	-	-	29,524,970	29,524,970

Notes:

- 1** [REDACTED]
- 2** Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.8.1 and Schedule 5.8.2.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed in Note 6 of Schedule 5.8.1 and in Note 4 of Schedule 5.8.2 respectively.
- 4** A [REDACTED] dated May 2007 indicated the receipt of foreign funding totalling approximately \$60M which appears to be recorded as Receipts from Registered Charities. [REDACTED] funding is detailed in Note 6 of Schedule 5.8.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000											
2001	Not Available										
2002											
2003	-	-	-	-	-	-	-	-	-	-	-
2004	-	-	-	-	-	-	-	-	-	-	-
2005	-	-	-	-	-	-	-	-	-	-	-
2006	-	-	-	-	-	-	-	-	-	-	-
2007	2,038,831	2,046,460	-	-	2,000,000	-	-	46,460	-	-	-
2008	58,542,402	56,783,582	-	-	55,828,615	-	-	954,967	-	-	(121,043)
		58,830,042	-	-	57,828,615	-	-	1,001,427	-	-	(121,043)
2009	64,952,281	2,736,636	-	-	15,000	-	-	2,721,636	-	-	(1,120,337)
2010	68,868,408	5,321,702	-	-	-	-	3,500	5,318,202	-	-	(1,671,054)
2011	67,220,766	1,403,615	-	-	-	-	10,200	1,393,415	-	-	(2,677,801)
2012	69,705,754	6,299,977	-	-	-	-	10,700	1,947,852	-	4,341,425	(3,162,557)
2013	73,903,745	9,451,716	-	-	-	-	13,487	2,056,408	-	7,381,821	(4,489,229)
2014	76,380,257	8,494,014	-	-	-	-	11,500	1,854,428	-	6,628,086	(5,458,280)
2015	75,149,188	4,164,110	-	-	-	-	10,700	1,753,975	-	2,399,435	(4,402,043)
2016	76,863,337	5,546,126	-	-	-	-	10,500	4,217,012	-	1,318,614	(3,013,769)
2017	80,841,215	3,974,419	-	-	-	-	10,400	1,745,156	-	2,218,863	(2,369,614)
2018	78,855,959	4,137,105	-	35,000	-	21,000	-	1,656,908	-	2,424,197	(2,411,606)
2019	85,810,124	4,554,370	-	-	-	168,143	-	1,573,698	-	2,812,529	(3,208,925)
		56,083,790	-	35,000	15,000	189,143	80,987	26,238,690	-	29,524,970	(33,985,215)
TOTAL		\$ 114,913,832	\$ -	\$ 35,000	\$ 57,843,615	\$ 189,143	\$ 80,987	\$ 27,240,117	\$ -	\$ 29,524,970	\$ (34,106,258)

Background:

[Redacted]

[Redacted]

[Redacted]

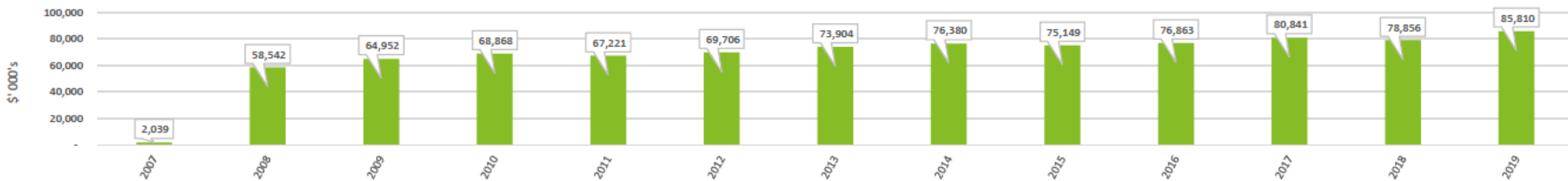
Notes:

- 2003-2013 - sourced from Char tydata webs te published by Blumberg Segal and The Wire. The information on Char tydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Coast Conservation Endowment Fund Foundation ("CCEFF")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



5 A [redacted] dated May 2007 indicates total contributions of \$60 million was advanced from five (5) US entities and one Canadian entity. Based on [redacted] T3010 CRA returns, these contributions appear to have been reported as receipts from other registered charities in 2007 and 2008. The difference between the [redacted] and the reported amounts on Chartlydata appear to be a foreign exchange differential between the United States and the Canadian dollar and/or processing fees.

Private Funder	Amount (\$)
The Rockefeller Brothers Fund	881,523
The William and Flora Hewlett Foundation	6,850,024
The David and Lucile Packard Foundation	5,994,358
The Gordon and Betty Moore Foundation	5,876,822
The Nature Conservancy	39,003,817
Tides Canada Foundation	1,393,456
Total Contribution	60,000,000

Based on our limited review it appears that four (4) of the US entities included in the [redacted] made contributions indirectly to [redacted] through Tides Canada. These amounts have been excluded from the [redacted] foreign funding balance as they appear to be included in the Tides foreign funding balance in Note 6 of Schedule 5.4.1.

Contribution	Amount (\$)
Contributions made to Indirectly to [redacted]	19,602,727
Contributions made directly to [redacted]	39,003,817
	58,606,544

Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

[REDACTED]

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

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Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$130,000 was advanced to [REDACTED] by way of one (1) grant. The conservation investment funding provided by the respective US organizations noted above does not appear to be reflected in FDO. Therefore, it appears [REDACTED] received total foreign funding of approximately \$39.1 million for the period 2003 to 2019.

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	130,152	2,810	132,962
Conservation Investments and Incentives	39,003,817	-	39,003,817
Total Foreign Funding	39,133,969	2,810	39,136,779

For the period 2003 to 2019, it appears that the [REDACTED] foreign funders are:

Grant maker	Amount (\$)
1 The Nature Conservancy	39,003,817
2 The William and Flora Hewlett Foundation	6,850,024
3 The David and Lucile Packard Foundation	5,994,358
4 The Gordon and Betty Moore Foundation	5,876,822
5 Rockefeller Brothers Fund, Inc.	1,011,675
6 Microsoft Corporation Contributions Program	2,810

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

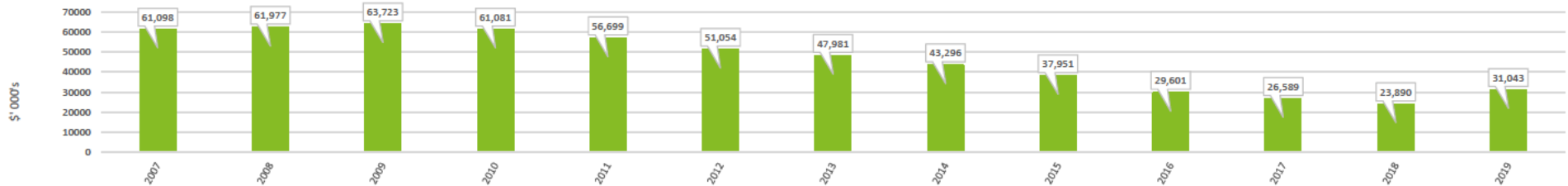
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Contribution Income			Net Investment Income			
			Provincial Funding	Federal Funding	Renewable Energy for Remote Communities Fund	General	Federal Revenue Fund	Provincial Revenue Fund	Other Income
2007	61,098,185	61,119,784	30,000,000	30,000,000	-	1,069,784	-	-	50,000
2008	61,977,488	1,884,730	-	-	-	1,884,730	-	-	-
2009	63,723,303	2,264,680	-	-	-	2,264,680	-	-	-
2010	61,081,449	3,595,977	-	-	-	-	1,987,934	1,608,043	-
2011	56,699,300	1,441,077	-	-	-	-	863,173	577,904	-
2012	51,054,353	1,328,243	-	-	-	-	912,546	415,697	-
2013	47,980,560	1,591,719	-	-	-	-	1,203,901	387,818	-
2014	43,295,502	1,894,045	-	-	-	-	1,570,739	323,306	-
2015	37,950,814	642,730	-	-	-	-	595,822	46,908	-
2016	29,600,600	870,920	-	-	-	-	870,920	-	-
2017	26,589,069	331,659	-	-	-	-	331,659	-	-
2018	23,890,127	513,222	-	-	-	-	513,222	-	-
2019	31,042,965	9,659,964	-	-	9,000,000	-	659,964	-	-
Total		\$ 87,138,750	\$ 30,000,000	\$ 30,000,000	\$ 9,000,000	\$ 5,219,194	\$ 9,509,880	\$ 3,359,676	\$ 50,000

Background:

Notes:

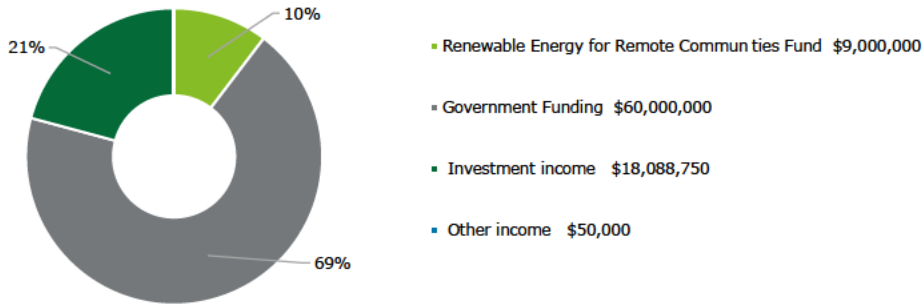
- 1 Informat on sourced from the Annual Reports for 2008-2019
- 2 A summary of accumulated assets is as follows:



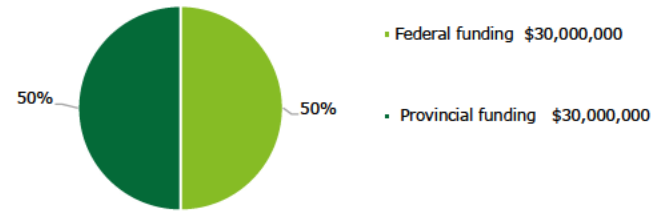
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

████████████████████
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

3 A summary of revenues for the period 2008 to 2019 is as follows:



Government Funding



4 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2019, FDO reflects that approximately \$3,500 was advanced by way of one (1) grant.

	2003 - 2008	2009 - 2019	Total
Foreign Funding	\$ -	\$ 3,543	\$ 3,543

For the period 2003 to 2019, t appears that the ██████████ largest foreign funder is:

Grant maker	Amount (\$)
1 M crosoft Corporation Contribut ons Program	3,543

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: The David Suzuki Foundation ("Suzuki")
Previous Name(s): N/A
Head Office Address: 219 - 2211 West 4th Ave | Vancouver BC V6K 4S2
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: September 14, 1990
Year End: August 31
Officers: Steve Cornish, Jay Ritchlin, Yannick Beaudoin ¹

Vision/Mission: ¹

To protect nature's diversity and the well-being of all life, now and for the future. The vision is that act every day on the understanding that we are one with nature.

About: ¹

Suzuki works through science and education to protect the diversity of nature and our quality of life now, and for the future.

Suzuki relies on donations from individuals, charitable foundations, corporations and other supporters, subject to its ethical Gift Acceptance Policy. It does not accept direct funding from governments or contributions which could compromise the integrity of its programs.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2019	Total
Assets (2019)				\$ 21,900,448
Revenues	18,104,279	43,224,644	120,526,004	181,854,927
Foreign funding	- ⁴	5,232,304 ⁴	8,196,281	13,428,585
Government funding	-	-	74,300	74,300
Receipts from Registered Charities	-	4,856,611	25,418,450	30,275,061
Non receipted gifts	-	2,658,458	14,246,046	16,904,504
Receipted gifts	-	22,817,486	60,678,979	83,496,465
Interest and investment income	-	985,297	7,625,679	8,610,976
Revenue from sales of goods and services	-	373,358	610,178	983,536
Other	-	11,533,434	3,676,091	15,209,525

Notes:

- <https://davidsuzuki.org/>
- Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.9.1.
- Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.9.1.
- Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by Suzuki prior to 2009 are detailed in Note 6 of Schedule 5.9.1.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

The David Suzuki Foundation ("Suzuki")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

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Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	1,305,563	5,178,593	-	-							
2001	1,890,807	6,201,910	-	-	Not Available						
2002	2,963,118	6,723,776	-	-							
		18,104,279	-	-	-	-	-	-	-	-	-
2003	3,174,024	5,828,377	-	-	-	2,658,458	2,633,913	59,968	285,908	190,130	(93,600)
2004	3,607,511	6,486,731	-	-	1,751,565	-	3,362,887	98,707	24,245	1,249,327	-
2005	3,916,104	5,219,006	-	-	1,573,582	-	3,121,740	109,855	21,722	392,107	-
2006	8,137,515	9,488,419	-	-	443,986	-	4,177,210	206,325	17,807	4,643,091	-
2007	8,665,856	7,240,062	-	-	580,213	-	4,320,976	255,027	9,225	2,074,621	-
2008	8,952,461	8,962,049	-	-	507,265	-	5,200,760	255,415	14,451	2,984,158	-
		43,224,644	-	-	4,856,611	2,658,458	22,817,486	985,297	373,358	11,533,434	(93,600)
2009	9,107,611	8,923,444	514,096	-	1,312,147	1,216,814	5,489,341	20,859	162,943	207,244	-
2010	10,821,138	10,675,087	459,660	-	2,106,351	345,094	5,129,433	-	45,623	2,588,926	-
2011	12,912,035	10,878,817	536,135	74,300	2,759,389	260,847	6,892,603	185,246	160,443	9,854	-
2012	12,530,725	9,282,164	273,188	-	2,013,487	1,348,665	5,307,538	295,316	22,116	21,854	-
2013	13,181,492	9,903,374	645,024	-	1,948,815	2,257,229	4,052,565	933,700	5,195	60,846	(45,250)
2014	16,198,854	11,893,410	642,033	-	2,502,546	2,158,788	4,751,326	1,795,026	6,162	37,529	(41,182)
2015	17,748,010	12,832,683	965,227	-	2,286,900	1,730,272	6,528,980	1,170,507	89,803	60,994	(57,700)
2016	19,595,721	11,645,484	1,139,632	-	2,309,448	2,640,680	4,426,078	973,560	53,507	102,579	(57,550)
2017	19,727,160	10,113,327	526,255	-	2,210,215	806,069	5,433,128	1,013,703	64,386	59,571	(28,750)
2018	20,807,956	11,679,469	1,140,048	-	2,727,009	784,563	5,820,601	1,169,090	-	38,158	(96,578)
2019	21,900,448	12,698,745	1,354,983	-	3,242,143	697,025	6,847,386	68,672	-	488,536	(93,302)
		120,526,004	8,196,281	74,300	25,418,450	14,246,046	60,678,979	7,625,679	610,178	3,676,091	(420,312)
TOTAL		\$ 181,854,927	\$ 8,196,281	\$ 74,300	\$ 30,275,061	\$ 16,904,504	\$ 83,496,465	\$ 8,610,976	\$ 983,536	\$ 15,209,525	\$ (513,912)

Background:

Suzuki is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

Suzuki registered with CRA on September 14, 1990 and is headquartered in Vancouver, BC.

Suzuki has a fiscal year end of August 31.

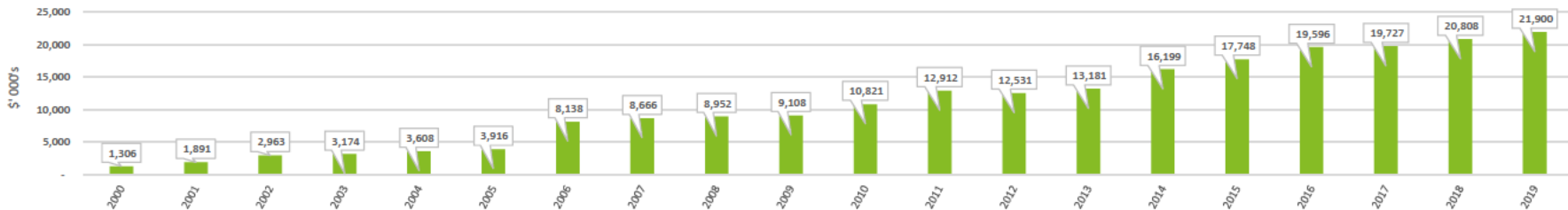
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**The David Suzuki Foundation ("Suzuki")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
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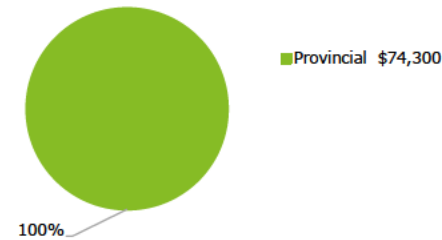
4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



Government Funding



6 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$5.2 million was advanced to Suzuki by way of 27 grants. Therefore, it appears Suzuki received total foreign funding of approximately \$13.4 million for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by Suzuki in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	5,232,304	5,435,488	10,667,792
Foreign Funding - other		2,760,793	2,760,793
Total Foreign Funding	\$ 5,232,304	\$ 8,196,281	\$ 13,428,585

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**The David Suzuki Foundation ("Suzuki")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
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For the period 2003 to 2019, it appears that the Suzuki's largest foreign funders are:

Grant maker	Amount (\$)
1 Gordon and Betty Moore Foundation	3,581,678
2 The David and Lucile Packard Foundation	2,802,420
3 Lannan Foundation	1,317,783
4 The Bullitt Foundation	1,094,484
5 The William and Flora Hewlett Foundation	1,042,381
6 Global Greengrants Fund, Inc.	275,854
7 Rockefeller Brothers Fund, Inc.	237,249
8 The Wilburforce Foundation	114,198
9 Silicon Valley Community Foundation	59,449
10 The Marisla Foundation	58,568

7 Deloitte is unable to reconcile all government funding reported by Suzuki on its CRA tax returns to government funding identified in Schedule 9. This is primarily due to CRA returns reflecting grants and contributions actually received where Schedule 9 reflects grants and contributions awarded.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

Name: Greenpeace Canada
Previous Name(s): N/A
Head Office Address: 33 Cecil Street, Toronto, Ontario
Status: not-for-profit organization under Section 149 (1) (l) of the Income Tax Act (Canada)
Nature of the Entity: Not-for-profit organization
Year Ended: December 31
Officers¹ Executive Director: Christy Ferguson
 Board of Directors: Anna Crawford, Brigid Rowan, Frans Blom, Ian Capstick, Diego Creimer, Kevin Freedman, Meriko Kubota, Kimberley Yetman Dawson and Ginger Gosnell-Myers.

Vision:¹

"We believe optimism is a form of courage. We believe that a billion acts of courage can spark a brighter tomorrow.

To that end we model courage, we champion courage, we share stories of courageous acts by our supporters and allies, we invite people out of their comfort zones to take courageous action with us, individually in their daily lives, and in community with others who share our commitment to a better world.

A green and peaceful future is our quest. The heroes of our story are all of us who believe that a better world is not only within reach, but being built today."

About:²

Greenpeace Canada is a not-for-profit organization incorporated under the Canada Corporation Act by letters patent without share capital, Greenpeace Canada is an independent, campaigning organization that uses non-violent, creative confrontation to expose global environmental problems and to force solutions that are essential to a green and peaceful future.

Greenpeace Canada works closely with Stichting Greenpeace Council and other Greenpeace organizations worldwide. Stichting Greenpeace Council funds the organization with respect to various campaigns undertaken on its behalf each year. In addition, Greenpeace Canada makes contributions to Greenpeace's international campaigns.

Selected Financial Information:³

	2004-2008	2009 - 2018	Total
Total Assets (2018)			\$ 2,164,663
Revenues	48,696,462	129,662,571	178,359,033
Donor contributions	38,778,267	102,025,684	140,803,951
Bequests	3,126,509	6,577,268	9,703,777
Contributions from Stichting Greenpeace Council	4,576,694	14,913,843	19,490,537
Campaign grants	1,871,665	5,794,810	7,666,475
Investment income	343,327	350,966	694,293

Notes:

- <https://www.greenpeace.org/canada/en/>
- Obtained from Greenpeace Audited Annual Financial Statements 2012 to 2018.
- Selected Financial Information is a summary of information presented in the detailed financial summary attached as Schedule 5.10.1.
- Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. No foreign funding prior to 2009 was identified by Deloitte. Foreign funding received by Greenpeace subsequent to 2008 is set out in Note 5 of Schedule 5.10.1.

Alberta Energy Inquiry
Environmental Non-Government Organization ("ENGO")

Greenpeace Canada

Financial summary based upon audited annual financial statements for the period 2004 to 2018

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Donor contributions	Bequests	Contributions from Stichting Greenpeace Council	Campaign grants	Investment Income
2000	Not Available						
2001							
2002							
2003	Not Available						
2004	2,507,600	7,881,243	6,269,139	266,449	963,080	361,639	20,936
2005	2,735,568	8,782,632	6,885,647	565,887	981,862	315,329	33,907
2006	3,562,957	9,409,234	7,735,624	598,034	756,901	243,608	75,067
2007	4,953,037	10,688,785	8,613,562	769,315	997,761	238,935	69,212
2008	4,000,207	11,934,568	9,274,295	926,824	877,090	712,154	144,205
		48,696,462	38,778,267	3,126,509	4,576,694	1,871,665	343,327
2009	4,000,207	12,111,167	9,338,984	788,030	1,218,498	680,928	84,727
2010	3,172,800	11,645,197	9,560,864	800,087	804,206	456,628	23,412
2011	2,759,426	11,197,075	9,584,700	328,601	612,485	645,961	25,328
2012	3,282,424	11,494,934	9,833,848	411,677	591,923	635,656	21,830
2013	3,208,207	11,849,471	10,128,743	467,658	699,453	521,754	31,863
2014	2,298,113	12,048,934	10,145,376	390,882	948,513	540,414	23,749
2015	3,067,160	12,640,898	9,636,858	1,093,215	1,531,802	364,318	14,705
2016	3,363,592	12,161,249	8,867,898	915,373	1,995,185	345,797	36,996
2017	2,654,021	11,359,548	8,017,321	291,542	2,433,464	581,534	35,687
2018	1,643,724	12,270,277	8,361,461	820,089	2,222,833	834,392	31,502
2019	2,164,663	10,883,821	8,549,631	270,114	1,855,481	187,428	21,167
		129,662,571	102,025,684	6,577,268	14,913,843	5,794,810	350,966
TOTAL		178,359,033	140,803,951	9,703,777	19,490,537	7,666,475	694,293

Background:

Greenpeace Canada is a not-for-profit organization incorporated under the Canada Corporation Act by letters patent without share capital.

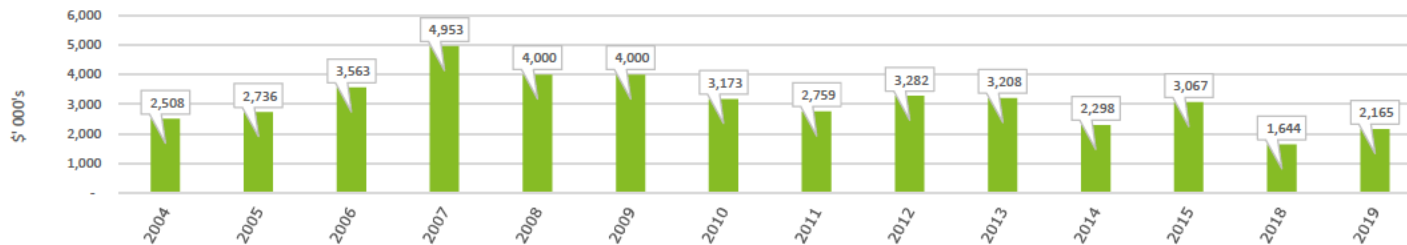
Notes:

- 1 2004-2010 - sourced from Greenpeace Canada Annual Reports.
- 2 2011-2019 - sourced from Greenpeace Annual Financial Statements.

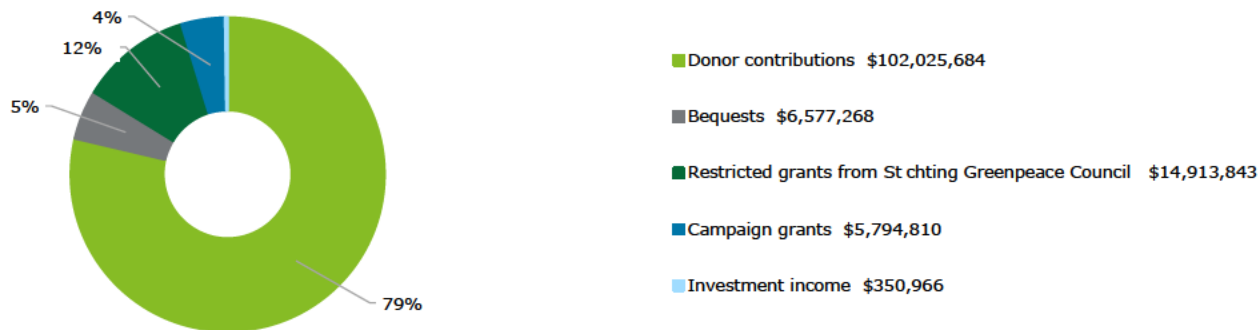
**Alberta Energy Inquiry
Environmental Non-Government Organization ("ENGO")**

Greenpeace Canada
Financial summary based upon audited annual financial statements for the period 2004 to 2018
As at October 31, 2020
\$CDN

3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 to 2019 is as follows:



5 Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, no foreign funding was advanced to Greenpeace Canada. Therefore, it appears Greenpeace Canada received total foreign funding of approximately \$1.4 million for the period 2003 to 2019.

	2003 - 2008	2009 - 2019	Total
Foreign Funding	\$ -	\$ 1,439,248	\$ 1,439,248

Based on available FDO information, it appears that Greenpeace Canada's largest foreign funders are:

Grant maker	Amount (\$)
1 Tides Foundation	1,002,170
2 Oak Foundation	437,078

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: ¹ [REDACTED]

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000 - 2002	2003 - 2008	2009- 2019	Total
Assets (2019)				\$ 2,862,073
Revenues	19,668,563	37,441,812	81,631,367	138,741,742
Foreign funding	-	27,936	49,043	76,979
Government funding	-	19,734,422	60,682,079	80,416,501
Receipts from Registered Charities	-	-	-	-
Non receipted gifts	-	6,094,071	8,946	6,103,017
Receipted gifts	-	97,635	301,279	398,914
Interest and investment income	-	175,143	321,610	496,753
Revenue from sales of goods and services	-	10,955,137	3,541,914	14,497,051
Other	-	385,404	16,726,496	17,111,900

Notes:

- 1 [REDACTED]
- 2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.11.1.
- 3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.11.1.
- 4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed in Note 6 of Schedule 5.11.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	1,537,108	6,835,793	-	-							
2001	1,667,014	6,984,910	-	-	Not Available						
2002	1,579,593	5,847,860	-	-	-	-	-	-	-	-	-
		19,668,563	-	-	-	-	-	-	-	-	-
2003	2,470,854	4,955,375	-	2,386,146	-	-	24,427	19,522	2,525,030	250	(45,000)
2004	2,004,170	4,423,520	-	1,827,773	-	6,533	8,449	38,708	2,541,907	150	-
2005	1,615,136	4,688,021	-	2,090,726	-	2,573,310	11,965	11,720	-	300	-
2006	2,280,566	7,220,628	-	4,588,173	-	-	49,649	13,838	2,349,029	219,939	(10,000)
2007	1,884,372	7,673,746	-	3,948,187	-	3,514,228	-	41,551	169,749	31	(75,000)
2008	2,621,235	8,480,522	-	4,893,417	-	-	3,145	49,804	3,369,422	164,734	(49,548)
		37,441,812	-	19,734,422	-	6,094,071	97,635	175,143	10,955,137	385,404	(179,548)
2009	3,925,531	9,292,810	-	5,489,783	-	-	-	77,819	3,541,914	183,294	-
2010	3,974,607	7,022,940	-	6,815,525	-	-	19,892	46,400	-	141,123	-
2011	3,011,878	6,056,318	35,480	4,003,040	-	-	28,120	22,407	-	1,967,271	-
2012	3,081,216	5,925,603	-	3,979,023	-	-	905	38,860	-	1,906,815	(5,000)
2013	3,024,314	5,425,157	-	3,974,061	-	8,946	25,629	25,808	-	1,390,713	-
2014	3,465,150	6,000,766	13,563	4,491,673	-	-	41,621	-	-	1,453,909	-
2015	3,707,484	6,994,802	-	5,005,237	-	-	34,939	34,929	-	1,919,697	(25,000)
2016	3,363,410	8,770,228	-	6,706,965	-	-	17,700	17,075	-	2,028,488	(4,000)
2017	3,125,632	9,155,734	-	7,089,393	-	-	12,268	35,992	-	2,018,081	-
2018	2,879,033	9,169,522	-	7,131,737	-	-	60,313	7,733	-	1,969,739	(24,000)
2019	2,862,073	7,817,487	-	5,995,642	-	-	59,892	14,587	-	1,747,366	(25,000)
		81,631,367	49,043	60,682,079	-	8,946	301,279	321,610	3,541,914	16,726,496	(83,000)
TOTAL		\$ 138,741,742	\$ 49,043	\$ 80,416,501	\$ -	\$ 6,103,017	\$ 398,914	\$ 496,753	\$ 14,497,051	\$ 17,111,900	\$ (262,548)

Background:

[Redacted]

[Redacted]

[Redacted]

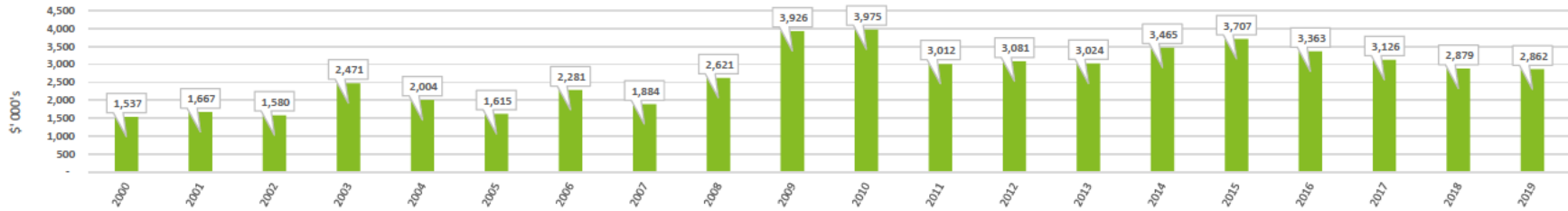
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$28,000 was advanced to [redacted] by way of two (2) grants. Therefore, it appears [redacted] received total foreign funding of approximately \$77,000 for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by [redacted] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	27,936	8,179	36,114
Foreign Funding - other		40,864	40,864
Total Foreign Funding	\$ 27,936	\$ 49,043	\$ 76,979

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the period 2003 to 2019, it appears that the [redacted] foreign funders are:

Grant maker	Amount (\$)
1 The Wilburforce Foundation	26,870
2 Microsoft Corporation Contributions Program	8,179
3 Duke Energy Foundat on	1,066

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 6,307,361
Revenues	-	29,360,250	75,418,600	104,778,850
Foreign funding	-	1,090,483 ³	5,739,437	6,829,920
Government funding	-	5,547,744	18,504,460	24,052,204
Receipts from Registered Charities	-	7,071,355	24,987,798	32,059,153
Non receipted gifts	-	2,644,129	14,522,084	17,166,213
Receipted gifts	-	6,734,885	12,075,563	18,810,448
Interest and investment income	-	281,276	502,617	783,893
Revenue from sales of goods and services	-	697,753	186,776	884,529
Other	-	6,383,108	1,462,653	7,845,761

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.12.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed Note 5 of Schedule 5.12.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

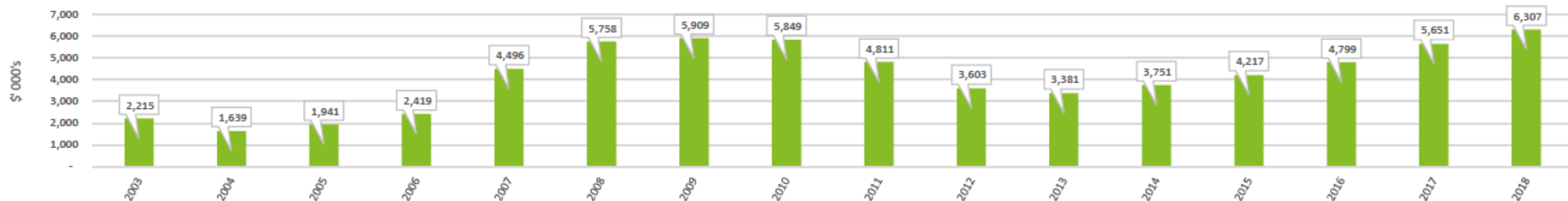
Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001	Not Available										
2002	Not Available										
2003	2,215,458	2,531,717	-	444,420	608,157	273,384	738,535	10,387	93,940	362,894	(280,402)
2004	1,638,999	2,299,421	-	505,825	505,241	215,395	573,955	4,438	119,598	374,969	-
2005	1,940,709	3,068,390	-	794,935	655,631	123,896	997,201	7,363	128,414	360,950	(219,777)
2006	2,418,705	4,642,748	-	478,533	662,561	567,535	1,487,961	43,505	125,930	1,276,723	(749,414)
2007	4,496,300	7,782,505	-	1,764,205	209,630	663,896	1,601,892	99,285	124,125	3,319,472	(718,777)
2008	5,757,729	9,035,469	-	1,559,826	4,430,135	800,023	1,335,341	116,298	105,746	688,100	(1,514,434)
		29,360,250	-	5,547,744	7,071,355	2,644,129	6,734,885	281,276	697,753	6,383,108	(3,482,804)
2009	5,908,844	9,865,672	-	1,599,409	4,642,661	2,740,348	768,221	32,778	82,255	-	(1,648,123)
2010	5,848,916	8,105,975	-	2,713,829	3,390,633	1,205,844	734,642	52,252	8,775	-	(2,215,733)
2011	4,810,887	5,881,865	-	223,016	3,565,285	1,164,035	730,397	64,127	6,275	128,730	(1,069,676)
2012	3,602,566	4,264,977	-	316,118	1,601,170	1,114,191	891,006	56,114	14,869	271,509	(865,810)
2013	3,381,166	5,478,062	144,749	1,322,930	1,468,928	975,997	1,119,515	41,300	21,557	383,086	(1,187,120)
2014	3,751,349	7,583,561	524,417	1,858,768	1,557,076	2,332,382	1,206,299	51,905	6,610	46,104	(1,656,480)
2015	4,217,305	8,557,154	733,271	3,098,470	2,279,313	994,267	1,364,318	35,793	12,891	38,831	(1,713,161)
2016	4,799,376	8,755,418	858,099	3,142,953	1,866,778	1,501,818	1,118,968	36,927	18,430	211,445	(1,121,112)
2017	5,651,317	9,216,815	720,174	1,988,790	2,325,637	1,049,571	2,876,008	52,595	6,434	197,606	(1,325,240)
2018	6,307,361	7,709,101	195,939	2,240,177	2,290,317	1,443,631	1,266,189	78,826	8,680	185,342	(1,251,621)
2019	Not Yet Available										
		75,418,600	3,176,649	18,504,460	24,987,798	14,522,084	12,075,563	502,617	186,776	1,462,653	(14,054,076)
TOTAL	\$ 104,778,850	\$ 3,176,649	\$ 24,052,204	\$ 32,059,153	\$ 17,166,213	\$ 18,810,448	\$ 783,893	\$ 884,529	\$ 7,845,761	\$ (17,536,880)	

Background:

[Redacted background information]

Notes:

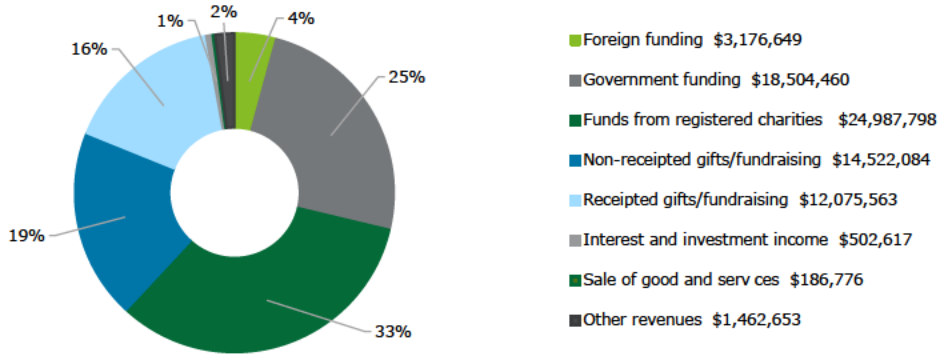
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.
- A summary of accumulated assets is as follows:



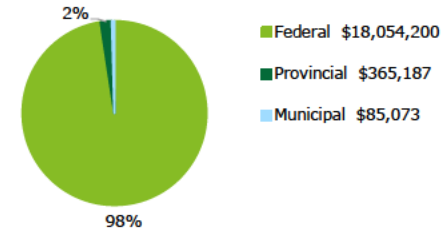
Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



Government Funding



5 For the per od 2009 (the year CRA required charities to disclose the receipt of foreign funding) to 2019, the [redacted] reported foreign funding totaling approximately \$3.2 mill on its annual CRA filings; however, based on our review of available informat on, [redacted] received approximately \$5.7 mill on by way of nine (9) grants from foreign organizations. There appears to be some inconsistency between [redacted] T3010 CRA filings and our review of available foreign funding informat on.

Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$1.1 mill on was advanced to [redacted] by way of six (6) grants. Therefore, it appears [redacted] received total foreign funding of approximately \$6.8 million for the per od 2003 to 2019.

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US ent ties	\$ 1,090,483	\$ 5,739,437	\$ 6,829,920

As charities were not required to separately report foreign funding pr or to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Delo tte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the per od 2003 to 2018, t appears that the [redacted] largest foreign funders are:

Grant maker	Amount (\$)
1 Gordon and Betty Moore Foundation	6,819,216
2 Seattle Foundation	10,704

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [Redacted]
Previous Name(s): [Redacted]
Head Office Address: [Redacted]
Status: [Redacted]
Nature of the Entity: [Redacted] zation
CRA Registration Date: [Redacted]
Year End: [Redacted]
Officers: [Redacted] ¹

Vision/Mission: ¹
 [Redacted]

About: ¹
 [Redacted]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 32,485,255
Revenues	-	10,743,316	19,275,710	30,019,026
Foreign funding	-	-	-	-
Government funding	30,000,000	-	-	30,000,000
Receipts from Registered Charities	-	-	-	-
Non receipted gifts	-	-	-	-
Receipted gifts	-	10,026	62,550	72,576
Interest and investment income	-	8,452,031	19,213,065	27,665,096
Revenue from sales of goods and services	-	-	-	-
Other	-	2,281,259	95	2,281,354

Notes:
 1 [Redacted]

2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.12.3.

Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
 As at October 31, 2020
 \$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000						Not Available					
2001				30,000,000							
2002				30,000,000							
2003	26,169,843	1,913,771	-	-	-	-	4,000	1,909,771	-	-	(1,363,540)
2004	26,876,440	1,845,005	-	-	-	-	2,000	1,843,005	-	-	(1,127,584)
2005	28,096,451	2,387,637	-	-	-	-	2,006	1,184,367	-	1,201,264	(1,154,893)
2006	30,709,296	3,521,378	-	-	-	-	2,020	1,301,172	-	2,218,186	(1,183,860)
2007	29,680,008	361,849	-	-	-	-	-	1,500,040	-	(1,138,191)	-
2008	24,067,304	713,676	-	-	-	-	-	713,676	-	-	(1,040,000)
		10,743,316	-	-	-	-	10,026	8,452,031	-	2,281,259	(5,869,877)
2009	27,580,143	847,330	-	-	-	-	9,850	837,480	-	-	(1,390,000)
2010	27,204,478	924,388	-	-	-	-	-	924,388	-	-	(1,220,000)
2011	26,251,443	717,987	-	-	-	-	10,000	707,987	-	-	(995,000)
2012	27,853,064	2,530,936	-	-	-	-	10,000	2,520,936	-	-	(825,000)
2013	32,167,813	4,996,484	-	-	-	-	6,480	4,989,909	-	95	(775,000)
2014	33,753,809	3,036,832	-	-	-	-	12,830	3,024,002	-	-	(1,058,333)
2015	32,467,930	579,262	-	-	-	-	13,390	565,872	-	-	(1,708,333)
2016	35,214,601	4,168,686	-	-	-	-	-	4,168,686	-	-	(1,283,332)
2017	36,271,009	2,922,576	-	-	-	-	-	2,922,576	-	-	(1,700,000)
2018	32,485,255	(1,448,771)	-	-	-	-	-	(1,448,771)	-	-	(2,180,000)
2019											
		19,275,710	-	-	-	-	62,550	19,213,065	-	95	(13,134,998)
TOTAL		\$ 30,019,026	\$ -	\$ 30,000,000	\$ -	\$ -	\$ 72,576	\$ 27,665,096	\$ -	\$ 2,281,354	\$ (19,004,875)

Background:

[Redacted background information]

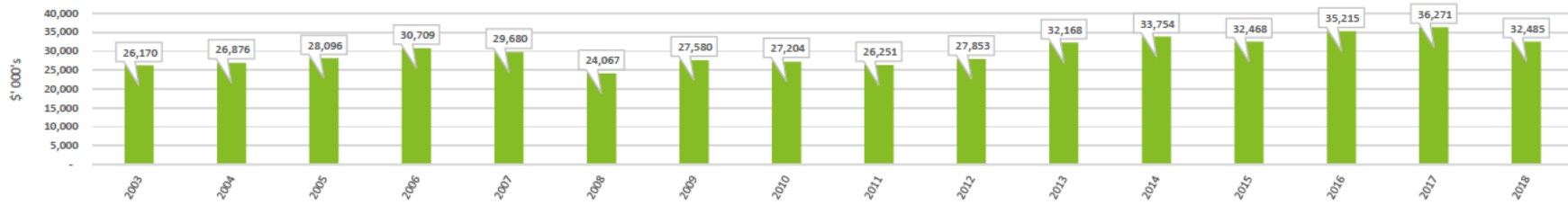
Notes:

- 2001 - sourced from [Redacted] website
- 2003-2014 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2015-2018 - sourced from filed income tax returns posted on CRA's website.

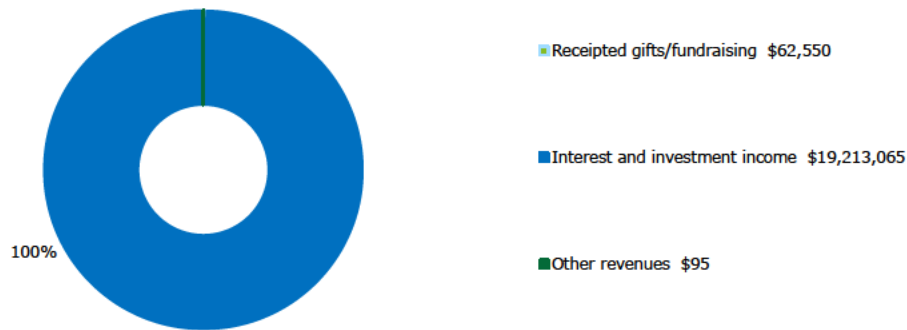
Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 140,761,276
Revenues	-	42,499,582	77,921,562	120,421,144
Foreign funding	-	- ³	-	-
Government funding	-	8,510,233	9,442,637	17,952,870
Receipts from Registered Charities	-	1,400,194	9,257,548	10,657,742
Non receipted gifts	-	4,793,891	4,491,013	9,284,904
Receipted gifts	-	23,392,390	36,599,861	59,992,251
Interest and investment income	-	2,805,124	14,783,639	17,588,763
Revenue from sales of goods and services	-	63,451	414,943	478,394
Other	-	1,534,299	2,931,921	4,466,220

Notes:

- 1** [REDACTED]
- 2** Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.13.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

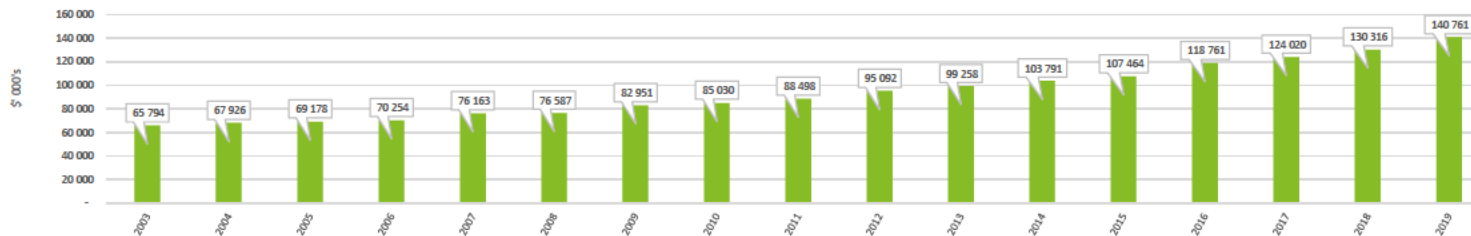
Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001	Not Available										
2002	Not Available										
2003	65,794,142	5,871,346	-	460,751	153,933	2,075,136	2,787,671	351,559	-	42,296	-
2004	67,925,698	10,689,493	-	1,316,833	146,746	1,197,068	7,184,326	482,242	-	362,278	-
2005	69,178,207	6,149,620	-	3,796,312	66,882	369,989	764,292	513,356	-	638,789	-
2006	70,254,441	3,421,422	-	942,452	243,295	227,226	1,319,223	559,465	-	129,761	-
2007	76,163,220	6,524,121	-	1,269,911	341,038	630,314	3,406,003	629,563	63,451	183,841	-
2008	76,587,093	9,843,580	-	723,974	448,300	294,158	7,930,875	268,939	-	177,334	-
		42,499,582	-	8,510,233	1,400,194	4,793,891	23,392,390	2,805,124	63,451	1,534,299	-
2009	82,951,129	4,154,031	-	915,180	384,506	220,152	2,153,724	349,443	-	131,026	-
2010	85,029,702	4,184,976	-	149,787	717,830	245,667	2,488,732	437,175	-	145,785	-
2011	88,498,436	5,661,898	-	963,173	1,181,647	485,277	2,494,471	395,562	-	141,768	-
2012	95,091,853	9,523,013	-	1,462,588	1,056,612	670,202	4,859,329	994,447	336,857	142,978	-
2013	99,257,858	6,177,556	-	284,966	243,917	310,614	2,769,858	2,309,789	75,115	183,297	-
2014	103,790,901	5,984,426	-	258,977	526,885	550,927	2,503,663	1,978,757	2,971	162,246	-
2015	107,464,376	5,138,137	-	574,385	434,068	400,006	2,487,042	1,101,757	-	140,879	-
2016	118,760,815	7,379,863	-	1,200,351	375,994	284,866	3,690,818	1,639,669	-	188,165	-
2017	124,020,186	7,415,396	-	1,364,805	527,958	243,259	3,302,545	1,792,811	-	184,018	-
2018	130,316,370	8,643,519	-	977,425	2,278,766	659,122	3,973,487	(495,101)	-	1,249,820	-
2019	140,761,276	13,658,747	-	1,291,000	1,529,365	420,921	5,876,192	4,279,330	-	261,939	-
		77,921,562	-	9,442,637	9,257,548	4,491,013	36,599,861	14,783,639	414,943	2,931,921	-
TOTAL		\$ 120,421,144	\$ -	\$ 17,952,870	\$ 10,657,742	\$ 9,284,904	\$ 59,992,251	\$ 17,588,763	\$ 478,394	\$ 4,466,220	\$ -

Background:

[Redacted background information]

Notes:

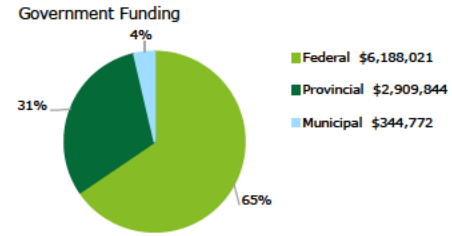
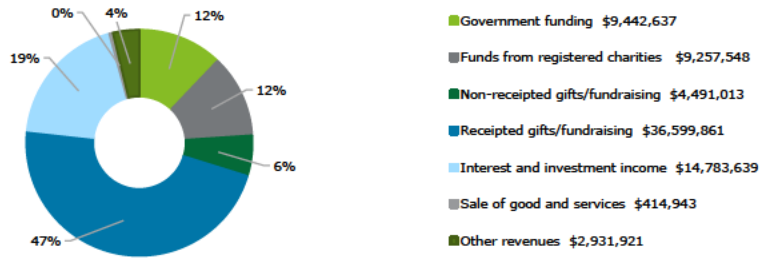
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.
- A summary of accumulated assets is as follows:



Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

The Nature Trust of British Columbia ("NTBC")
 Financial summary for yearly tax filings for the period 2000 to 2019
 As at October 31, 2020
 \$CDN

4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000 - 2002 ³	2003 - 2008	2009- 2019	Total
Assets (2019)				\$ 26,753,629
Revenues	12,721,838	50,451,050	43,829,427	107,002,315
Foreign funding	- ⁴	- ⁴	-	-
Government funding	4,000,785	6,621,620	4,134,053	14,756,458
Receipts from Registered Charities	-	8,296,678	1,326,277	9,622,955
Non receipted gifts	-	6,779,972	2,271,425	9,051,397
Receipted gifts	6,996,566	26,816,270	30,391,423	64,204,259
Interest and investment income	21,272	20,566	60,554	102,392
Revenue from sales of goods and services	109,718	384,820	1,084,733	1,579,271
Other	-	1,531,124	4,560,962	6,092,086

Notes:

- 1** [REDACTED]
- 2** Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.14.1.
- 3** Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.14.1.
- 4** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	4,945,258	2,361,517	Not available	539,583	-	Not available	1,658,329	3,827	45,799	-	Not available
2001	11,733,128	5,376,262		2,835,376	-		1,952,587	17,445	24,229	-	
2002	14,911,169	4,984,059		625,826	-		3,385,650	-	39,690	-	
		12,721,838	-	4,000,785	-	-	6,996,566	21,272	109,718	-	-
2003	14,454,883	3,538,514	-	1,698,633	-	-	1,587,623	-	-	252,258	-
2004	15,935,175	5,335,335	-	645,079	728,985	99,368	3,733,015	-	57,454	71,434	(1,289,487)
2005	17,756,535	6,261,895	-	640,621	2,881,305	142,976	2,387,047	-	64,959	144,987	(1,785,463)
2006	21,659,893	5,838,433	-	726,613	331,840	1,172,968	3,375,628	119	57,998	173,267	(227,949)
2007	26,669,544	11,522,315	-	315,007	1,527,085	3,354,753	5,789,662	3,811	82,837	449,160	(2,512,860)
2008	37,689,089	17,954,558	-	2,595,667	2,827,463	2,009,907	9,943,295	16,636	121,572	440,018	(3,092,268)
		50,451,050	-	6,621,620	8,296,678	6,779,972	26,816,270	20,566	384,820	1,531,124	(8,908,027)
2009	41,772,865	11,260,930	-	1,531,822	928,246	1,272,442	6,980,530	27,895	261,386	258,609	(2,343,707)
2010	45,589,635	10,539,621	-	191,612	211,905	108,255	9,606,570	95	174,146	247,038	(1,642,307)
2011	47,682,876	5,154,792	-	173,079	155,136	146,185	4,247,897	967	216,354	215,174	(250,000)
2012	49,424,746	4,886,200	-	422,889	276,679	142,763	2,259,658	9,878	227,812	1,546,521	(225,050)
2013	48,998,404	1,607,308	-	320,347	(264,072)	96,234	1,172,606	11,222	132,483	138,488	(119,799)
2014	48,247,445	604,026	-	73,110	-	28,835	737,332	1,491	56,115	(292,857)	(72,743)
2015	44,647,980	1,505,645	-	1,343,306	-	73,439	-	422	8,522	79,956	(2,413,442)
2016	29,084,157	2,973,612	-	14,557	-	83,880	2,803,009	1,439	2,098	68,629	(13,084,362)
2017	26,547,470	3,446,062	-	933	11,114	91,957	1,209,104	1,279	1,624	2,130,051	(443,182)
2018	26,471,829	667,393	-	38,626	-	110,220	495,554	3,404	4,193	15,396	(10,003)
2019	26,753,629	1,183,838	-	23,772	7,269	117,215	879,163	2,462	-	153,957	(62,054)
		43,829,427	-	4,134,053	1,326,277	2,271,425	30,391,423	60,554	1,084,733	4,560,962	(20,666,649)
TOTAL		\$ 107,002,315	\$ -	\$ 14,756,458	\$ 9,622,955	\$ 9,051,397	\$ 64,204,259	\$ 102,392	\$ 1,579,271	\$ 6,092,086	\$ (29,574,676)

Background:

[Redacted]

[Redacted]

[Redacted]

Notes:

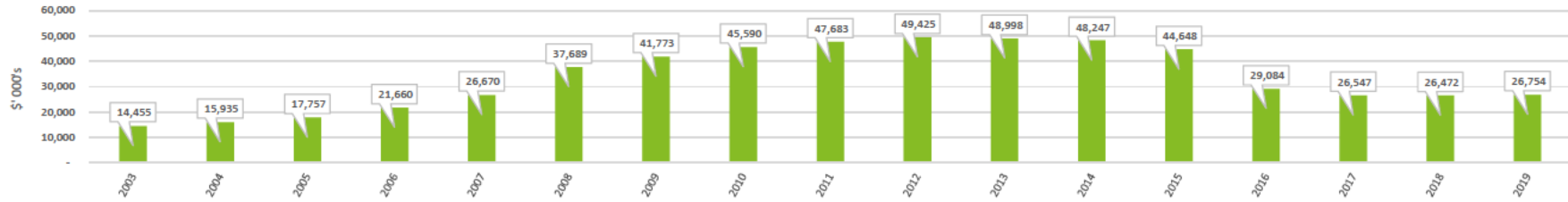
- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

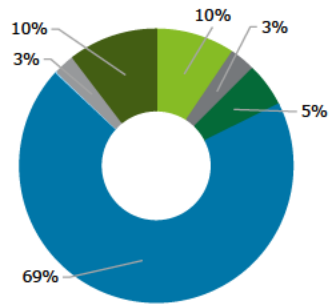
**Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020**

\$CDN

4 A summary of accumulated assets is as follows:

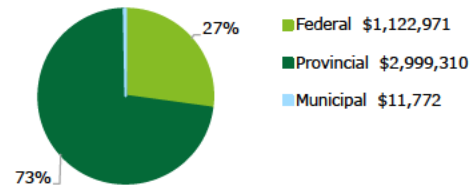


5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



- Government funding \$4,134,053
- Funds from registered charities \$1,326,277
- Non-receipted gifts/fundraising \$2,271,425
- Received gifts/fundraising \$30,391,423
- Interest and investment income \$60,554
- Sale of good and services \$1,084,733
- Other revenues \$4,560,962

Government Funding



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

Name: Pembina Institute for Appropriate Development ("Pembina Institute")
Previous Name(s): Pembina Foundation for Environmental Research and Education ("Pembina Foundation")
Head Office Address: 219 - 19 Street NW | Calgary AB T2N 2H9
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: January 1, 1994
Year Ended December 31
Officers: Josha MacNab, Jule-Maria Becker 1

Vision: ¹

To advance sustainable energy solutions through innovative research, education, consulting and advocacy.

About: ¹

The Pembina Institute is a national not-for-profit think tank working to shift society away from a dependency on conventional fossil fuels to a more sustainable energy future that uses the vast energy potential of the sun, wind, earth and water.

On January 1, 2019, the Pembina Institute and the Pembina Foundation for Environmental Research and Education (the "**Pembina Foundation**"), a related organization of the Pembina Institute, merged into a single organization, pursuant to the Canada Not-for-profit Corporations Act and will continue to operate as the Pembina Institute. Based on available federal corporation information, the Pembina Foundation was previously known as the GAIA Foundation for Earth Education ("**GAIA**").

In July 2006, the Pembina Foundation was registered as a federal charitable organization simultaneously with the dissolution of GAIA. The Pembina Foundation contracted the Pembina Institute, other not-for-profit organizations, and personnel engaged in energy and environmental issues to deliver on its work supporting innovative environmental research and education initiatives.

CRA's registered charity list shows the Pembina Institute as the registered charity since January 1, 1994; however, based on our limited review, the Pembina Foundation is the organization filing the charity tax returns with CRA as the amounts reported are consistent with the Pembina Foundations financial information published in its annual reports. Further information with respect to the Pembina Institute and its financial reporting is discussed separately in Schedule 5.15.2 of this Deloitte Report.

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 4,412,380
Revenues	696,786	30,340,061	59,614,374	90,651,221
Foreign funding	-	4,186,968	3,374,466	7,561,435
Government funding	20,000	122,270	167,396	309,666
Receipts from Registered Charities	-	5,710,573	8,011,884	13,722,457
Non receipted gifts	-	1,762,532	875,174	2,637,706
Receipted gifts	-	583,033	2,433,174	3,016,207
Interest and investment income	-	69,767	52,627	122,394
Revenue from sales of goods and services	-	-	25,973	25,973
Other	-	935	1,134,487	1,135,422

Notes:

1 <https://www.pembina.org/>

2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.15.1.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.15.1.

4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds.

The Krause materials indicated the Pembina Institute and the Pembina Foundation received grants totaling approximately \$8.2 million from foreign organizations for the period 2003 to 2019. Based on our review, we note the following:

- The Pembina Institute was the designated recipient of approximately 40% (\$5.1 million) of the total grants received from the US Foundations. The remaining approximately 60% (\$5.1 million) of the total foreign grants received appears to have been provided to the Pembina Foundation.
- For the period 2009 (the year CRA required charities to disclose the receipt of foreign funding) to 2019, the Pembina Foundation reported foreign funding totaling approximately \$157,000 on its annual CRA filings; however, based on our review of the Krause materials, the Pembina Foundation received approximately \$2.2 million by way of 12 grants from foreign organizations between 2009 and 2018. Deloitte is unable to reconcile the amount of foreign funding.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

- According to the available Pembina Foundation annual reports for the period 2004 to 2012, the Pembina Institute had an agency agreement with the Pembina Foundation, whereby the Pembina Foundation advanced an average of approximately 92% of its annual revenues to the Pembina Institute.
 - For the period 2003 to 2019, the Pembina Institute received foreign funding of approximately \$5.3 million. As the Pembina Institute does not appear to be a registered charity with CRA, there is no information on CRA or Charitydata with respect to the Pembina Institute tax filings. Consequently, we have been unable to independently verify the receipt of the foreign funds received were appropriately disclosed.
- 5** The information provided by Krause was traced to IRS information returns and reconciled to Foundation Directory Online ("**FDO**"). FDO provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 - 2019.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Pembina Foundation for Environmental Research and Education ("Pembina Foundation")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees	
2000	-	-	-	-	-	-	-	-	-	-	-	
2001	165,000	255,349	-	-	-	-	-	-	-	-	-	
2002	221,657	441,437	-	20,000	-	-	-	-	-	-	-	
		696,786	-	20,000	-	-	-	-	-	-	-	
Not Available												
2003	324,634	834,199	-	25,000	492,037	77,950	236,750	2,437	-	25	-	
2004	486,232	961,461	-	25,000	549,782	365,030	16,137	5,352	-	160	-	
2005	644,645	944,051	-	-	696,040	180,626	59,833	7,392	-	160	-	
2006	855,037	1,350,199	-	-	1,048,092	176,066	115,029	10,817	-	195	-	
2007	522,260	1,448,922	-	32,045	1,238,444	60,350	96,592	21,271	-	220	-	
2008	1,352,714	2,710,278	-	40,225	1,686,178	902,510	58,692	22,498	-	175	-	
		8,249,110	-	122,270	5,710,573	1,762,532	583,033	69,767	-	935	-	
2009	1,055,130	1,960,578	-	60,236	1,510,055	-	136,391	15,266	-	238,630	-	
2010	547,516	1,833,840	-	64,151	1,312,933	-	139,743	6,754	-	310,259	-	
2011	556,860	1,071,446	-	17,798	623,413	-	129,022	3,584	-	297,629	-	
2012	637,262	840,765	-	13,130	549,454	-	166,807	3,588	-	107,786	-	
2013	515,232	716,308	-	12,081	378,255	-	142,258	3,710	-	180,004	(14,825)	
2014	534,046	541,717	44,984	-	273,814	-	214,349	1,875	6,516	179	(1,960)	
2015	821,226	1,164,239	30,860	-	574,356	43,500	493,602	2,464	19,457	-	(1,920)	
2016	936,176	1,432,992	81,177	-	761,571	201,386	385,866	2,992	-	-	-	
2017	1,254,903	1,554,504	-	-	708,118	438,551	405,611	2,224	-	-	-	
2018	751,433	1,741,347	-	-	1,319,915	191,737	219,525	10,170	-	-	-	
2019					Not Yet Available - Amalgamated with Pembina Institute effective January 1, 2019							
		12,857,736	157,021	167,396	8,011,884	875,174	2,433,174	52,627	25,973	1,134,487	(18,705)	
TOTAL		\$ 21,803,632	\$ 157,021	\$ 309,666	\$ 13,722,457	\$ 2,637,706	\$ 3,016,207	\$ 122,394	\$ 25,973	\$ 1,135,422	\$ (18,705)	

Background:

The Pembina Foundation (formerly known as the GAIA Foundat on for Earth Education) was federally incorporated in British Columbia under the Canada not-for-profit Corporat ons Act and is headquartered in Drayton Valley, Alberta.

CRA's registered charity information shows The Pembina Foundat on's related organization, the Pembina Inst tute for Appropriate Development (the "Pembina Institute") as the registered charity since January 1, 1994; however, based on our lim ted review, the Pembina Foundat on appears to be the organizat on filing the T3010 tax returns with CRA as the amounts reported on the T3010 tax returns are consistent with the Pembina Foundations financial information published in its annual reports. It should be noted that for the period 2004 to 2008 the revenues reported on the charity tax returns appear to exceed the revenues published in the annual report by a total of approximately \$990,000. The reason for the discrepancy is unknown.

The Pembina Foundation merged with the Pembina Institute effective January 1, 2019 and will continue to operate as the Pembina Institute.

The Pembina Foundation had a year-end of December 31.

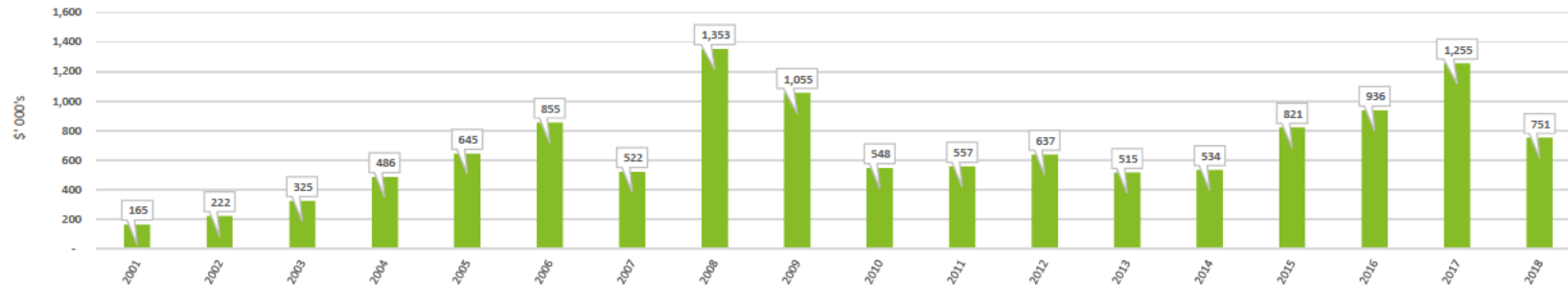
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the informat on is based on historical charity T3010 income tax filings. Delo tte has also been advised that the independent third party has built ts database from informat on, requested from CRA; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Char tydata webs te published by Blumberg Segal and The Wire. The informat on on Char tydata is based on histor cal charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's webs te.

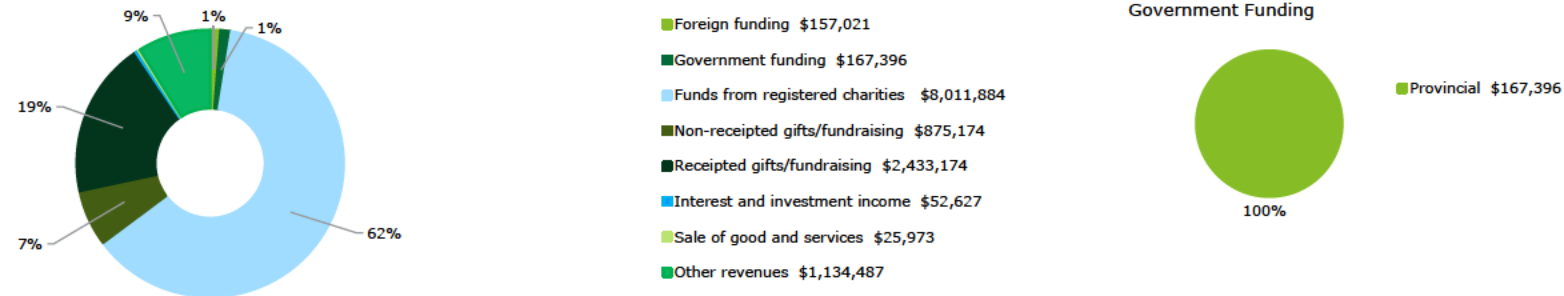
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Pembina Foundation for Environmental Research and Education ("Pembina Foundation")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



6 For the period 2009 (the year CRA required charities to disclose the receipt of foreign funding) to 2018, the Pembina Foundation reported foreign funding totaling approximately \$157,000 on its annual CRA filings; however, based on our review of available information, the Pembina Foundation appears to receive approximately \$1.6 million by way of 12 grants from foreign organizations. There appears to be some inconsistency between the Pembina Foundation's T3010 CRA filings and our review of available foreign funding information.

Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review of available information, for the period 2003 to 2008, it appears that approximately \$2.2 million was advanced to the Pembina Foundation by way of six (6) grants from foreign organizations. Therefore, it appears the Pembina Foundation received total foreign funding of approximately \$3.8 million for the period 2003 to 2018.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Pembina Foundation for Environmental Research and Education ("Pembina Foundation")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Deloitte is unable to reconcile all foreign funding reported by Pembina Foundation in its CRA tax returns to FDO.

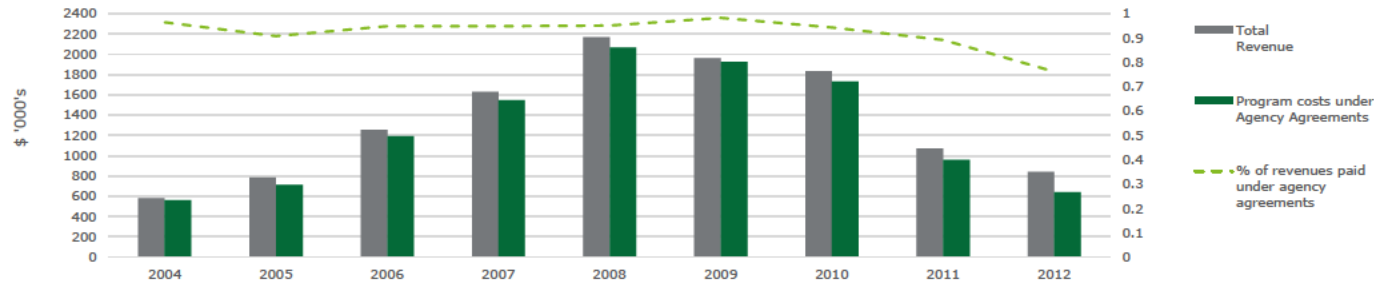
	2003 - 2008	2009 - 2018	Total
Foreign Funding - US entities	2,184,044	1,619,891	3,803,935
Total Foreign Funding	\$ 2,184,044	\$ 1,619,891	\$ 3,803,935

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the period 2003 to 2018, it appears that the Pembina Foundation's largest foreign funders are:

Grant maker	Amount (\$)
1 The William and Flora Hewlett Foundation	1,730,045
2 Gordon and Betty Moore Foundation	1,143,189
3 Tides Foundation	171,187
4 Silicon Valley Community Foundation	391,281
5 The Bullitt Foundation	248,552
6 The Wilburforce Foundation	79,938
7 444S Foundation	39,744

7 Based on the financial information included in the available Pembina Foundation annual reports for the period 2004 to 2012, the Pembina Institute had an agency agreement with the Pembina Foundation, whereby the Pembina Foundation advanced an average of approximately 92% of its annual revenues to the Pembina Institute.



8 Deloitte is unable to reconcile all government funding reported by Pembina on its CRA tax returns to government funding identified in Schedule 9. This is primarily due to CRA returns reflecting grants and contributions actually received where Schedule 9 reflects grants and contributions awarded.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Pembina Institute for Appropriate Development ("Pembina Institute")
Financial summary based on annual financial statements for the period 2004 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Fee for service	Grants	Event sponsorship	Donations from individuals	Other	Government program grants	Other	Interest revenue
2003	-	2 563 953	1 752 992	672 192	-	76 183	62 586			
2004	1,040,533	2,549,421	1,428,638	926,889	-	58,710	135,184			
2005	1 482 280	3 453 231	1 754 944	1 457 672	-	80 109	160 506			
2006	1,295,991	4,194,421	1,433,428	2,128,843	-	391,456	240,694			
2007	1,683,703	4,328,418	1,611,280	2,155,782	-	347,509	213,847			
2008	3 304 467	5 001 507	2 054 449	2 388 374	210 202	73 245	275 237			
2009	2,987,344	5,202,967	1,959,277	2,867,048	303,495	9,977	63,170			
2010	2 813 199	4 645 582	2 324 964	1 969 613	229 377	66 883	54 745			
2011	3,281,688	4,620,042	2,725,769	1,458,751	322,458	59,775	53,289			
2012	3,349,434	4,711,956	2,820,870	1,082,590	717,766	26,613	64,117			
2013	3 234 681	4 671 571	2 728 222	975 111	744 912	164 451	58 875			
2014	3,055,565	3,357,262	1,706,417	694,895	329,979	89,097	536,874			
2015	3 171 699	3 884 587	1 430 632	1 881 253	426 268	87 343	59 091			
2016	3,044,483	4,608,642	714,111	2,991,163	751,870	69,024	82,474			
2017	3,395,465	5,464,744	1,015,332	3,104,672	1,168,683	93,554	82,503			
2018	3 660 947	5 589 285	998 744	3 531 004	830 625	93 267	135 645			
2019										
Amalgamated with Pembina Foundation effective January 1, 2019										
TOTAL		\$ 68,847,589	\$ 28,460,069	\$ 30,285,852	\$ 6,035,635	\$ 1,787,196	\$ 2,278,837	\$ -	\$ -	\$ -

Background:

The Pembina Institute is a not-for-profit society and headquartered in Calgary, AB.

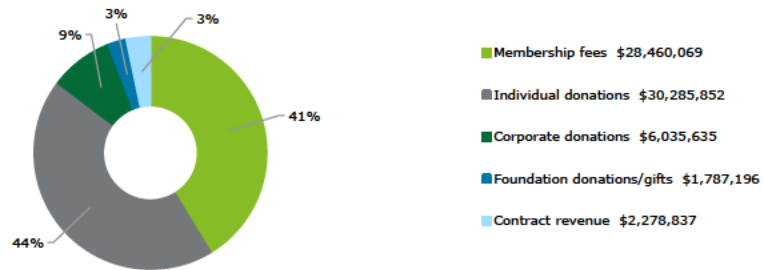
CRA's registered charity list shows the Pembina Institute as the registered charity since January 1, 1994; however, based on our limited review, the Pembina Institute's, related organization, the Pembina Foundation for Environmental Research and Education ("Pembina Foundation"), is the organization filing the charity tax returns with CRA as the amounts reported are consistent with the Pembina Foundations financial information published in its annual reports.

The Pembina Foundation merged with the Pembina Institute effective January 1, 2019 and will continue to operate as the Pembina Institute.

The Pembina Institute has a fiscal year end of December 31.

Notes:

- 1 Information sourced from the Pembina Institute Annual Reports.
- 2 A summary of revenues for the period 2003 to 2018 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

***Pembina Institute for Appropriate Development ("Pembina Institute")
Financial summary based on annual financial statements for the period 2004 to 2019
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\$CDN***

3 Based on our limited review of available information, for the period 2003 to 2008, it appears that approximately \$2.0 million was advanced to the Pembina Institute by way of five (5) grants from foreign organizations. Therefore, it appears the Pembina Institute received total foreign funding of approximately \$3.8 million for the period 2003 to 2018.

	2003 - 2008	2009 - 2018	Total
Foreign Funding	\$ 2,002,924	\$ 1,754,575	\$ 3,757,499

For the period 2003 to 2018, it appears that the Pembina Institutes's largest foreign funders are:

Grant maker	Amount (\$)
1 The William and Flora Hewlett Foundation	1,889,515
2 Tides Foundation	747,101
3 Oak Foundation	902,963
4 Rockefeller Brothers Fund, Inc.	113,409
5 Microsoft Corporation Contributions Progr:	59,060
6 Mitsubishi Corporation Foundation for the	45,451

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [Redacted]
Previous Name(s): [Redacted]
Head Office Address: [Redacted]
Status: [Redacted]
Nature of the Entity: [Redacted]
CRA Registration Date: [Redacted]
Year End: [Redacted]
Officers: [Redacted] ¹

Vision/Mission: ¹
 [Redacted]

About: ¹
 [Redacted]

Selected Financial Information: ²

	2008	2009-2019	Total
Assets (2019)			\$ 39,742,811
Revenues	-	88,848,342	88,848,342
Foreign funding	- ³	-	-
Government funding	-	70,141,230	70,141,230
Receipts from Registered Charities	-	10,744	10,744
Non receipted gifts	-	29,585	29,585
Receipted gifts	-	56,537	56,537
Interest and investment income	-	10,856,894	10,856,894
Revenue from sales of goods and services	-	118,904	118,904
Other	-	7,634,448	7,634,448

Notes:

- 1** [Redacted]
- 2** Selected financial information is a summary of information presented in the detailed financial summary attached as Schedule 5.16.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [Redacted] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Incorporated effective April 1, 2008										
2001											
2002											
2003											
2004											
2005											
2006											
2007											
2008											
2009	23,525,954	6,854,135	-	6,238,087	-	2,000	-	25,129	-	588,919	-
2010	25,517,913	7,519,832	-	6,181,332	-	7,104	515	1,108,181	-	222,700	-
2011	26,270,298	7,214,100	-	6,183,877	-	2,325	618	605,662	-	421,618	-
2012	26,972,140	7,075,080	-	6,131,518	2,234	3,078	300	434,017	-	503,933	-
2013	27,206,478	8,084,314	-	6,112,595	1,405	483	11,050	1,350,812	-	607,969	-
2014	26,148,026	8,737,237	-	6,372,315	1,938	42	11,650	1,616,949	23,206	711,137	-
2015	28,117,935	9,123,403	-	6,789,485	1,651	500	9,512	1,710,214	14,908	597,133	-
2016	28,605,878	7,267,046	-	6,522,678	1,306	14,053	21,097	136,398	23,950	547,564	-
2017	31,384,494	8,962,907	-	6,685,168	272	-	1,045	1,664,361	19,132	592,929	-
2018	35,347,487	7,921,443	-	6,488,055	1,201	-	450	587,824	18,520	825,393	-
2019	39,742,811	10,088,845	-	6,436,120	737	-	300	1,617,347	19,188	2,015,153	-
		88,848,342	-	70,141,230	10,744	29,585	56,537	10,856,894	118,904	7,634,448	-
TOTAL		\$ 88,848,342	\$ -	\$ 70,141,230	\$ 10,744	\$ 29,585	\$ 56,537	\$ 10,856,894	\$ 118,904	\$ 7,634,448	\$ -

Background:

[Redacted]

[Redacted]

[Redacted]

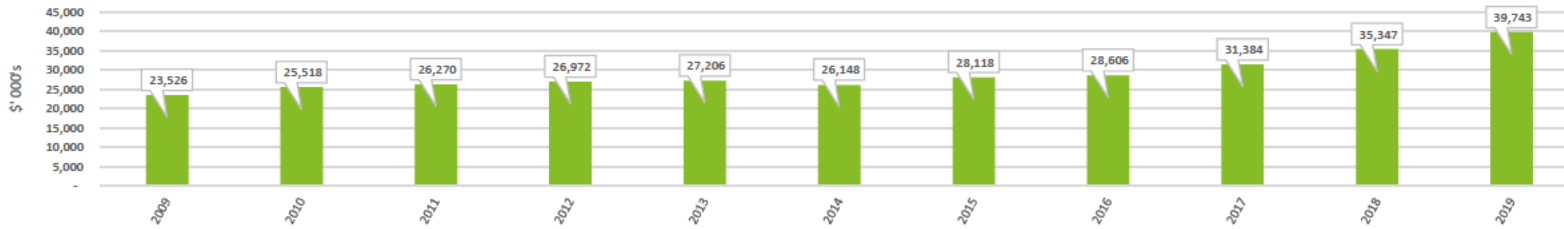
Notes:

- 2009-2014 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2015-2019 - sourced from filed income tax returns posted on CRA's website.

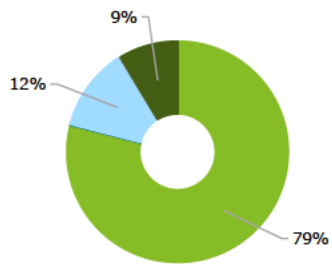
Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
 As at October 31, 2020
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3 A summary of accumulated assets is as follows:

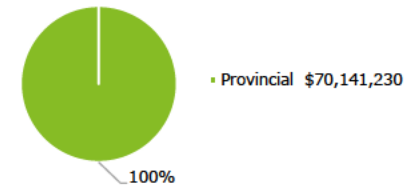


4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



- Government funding \$70,141,230
- Funds from registered charities \$10,744
- Non-receipted gifts/fundraising \$29,585
- Receipted gifts/fundraising \$56,537
- Interest and investment income \$10,856,894
- Sale of good and services \$118,904
- Other revenues \$7,634,448

Government Funding



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 8,206,268
Revenues	-	24,149,080	51,465,952	75,615,032
Foreign funding	-	2,089,780 ³	7,811,239	9,901,019
Government funding	-	252,125	1,833,170	2,085,295
Receipts from Registered Charities	-	1,628,459	15,931,100	17,559,559
Non receipted gifts	-	8,238,499	1,791,937	10,030,436
Receipted gifts	-	13,760,762	21,112,300	34,873,062
Interest and investment income	-	35,714	180,937	216,651
Revenue from sales of goods and services	-	72,376	2,056,735	2,129,111
Other	-	161,145	748,534	909,679

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.17.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed in Note 5 of Schedule 5.17.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
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Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001	Not Available										
2002	Not Available										
2003	761,937	4,352,760	-	119,325	-	1,500,664	2,723,886	2,086	-	6,799	-
2004	788,220	4,545,171	-	119,300	-	1,752,854	2,661,761	4,357	-	6,899	-
2005	614,170	3,834,815	-	13,500	-	2,363,694	1,433,790	2,926	-	20,905	-
2006	736,599	4,877,935	-	-	-	2,152,441	2,695,233	7,031	23,030	200	(133,730)
2007	689,435	3,327,750	-	-	-	417,846	2,856,418	4,140	49,346	-	-
2008	1,330,135	3,210,649	-	-	1,628,459	51,000	1,389,674	15,174	-	126,342	(117,313)
		24,149,080	-	252,125	1,628,459	8,238,499	13,760,762	35,714	72,376	161,145	(251,043)
2009	1,335,581	4,037,762	-	19,260	1,610,579	-	1,222,295	19,251	1,157,299	9,078	(131,197)
2010	1,387,524	3,337,075	-	83,290	1,286,039	-	1,096,937	505	739,931	130,373	(16,390)
2011	1,736,848	3,621,107	711,634	139,675	1,211,576	84,408	1,438,440	3,133	8,762	23,479	(108,434)
2012	1,744,483	3,691,962	640,180	24,550	1,721,252	449	1,242,242	5,127	16,224	41,938	(207,065)
2013	2,079,664	4,082,115	296,015	241,090	1,842,095	316,673	1,359,160	11,292	15,790	-	(172,480)
2014	2,316,109	5,303,466	681,271	120,634	2,280,103	32,678	2,125,334	11,483	22,790	29,173	(400,216)
2015	2,378,773	4,786,876	705,299	104,919	2,239,828	44,394	1,633,552	20,541	22,617	15,726	(277,098)
2016	3,123,803	5,069,963	893,596	225,894	1,045,007	501,496	2,162,262	17,466	22,451	201,791	(324,881)
2017	3,341,079	4,822,730	979,158	298,591	1,708,829	133,426	1,655,798	11,179	21,300	14,449	(195,222)
2018	5,611,696	6,300,524	1,331,821	298,591	915,428	352,779	3,354,977	11,179	21,300	14,449	(165,391)
2019	8,206,268	6,412,372	1,572,265	276,676	70,364	325,634	3,821,303	69,781	8,271	268,078	(140,407)
		51,465,952	7,811,239	1,833,170	15,931,100	1,791,937	21,112,300	180,937	2,056,735	748,534	(2,138,781)
TOTAL		\$ 75,615,032	\$ 7,811,239	\$ 2,085,295	\$ 17,559,559	\$ 10,030,436	\$ 34,873,062	\$ 216,651	\$ 2,129,111	\$ 909,679	\$ (2,389,824)

Background:

[Redacted background information]

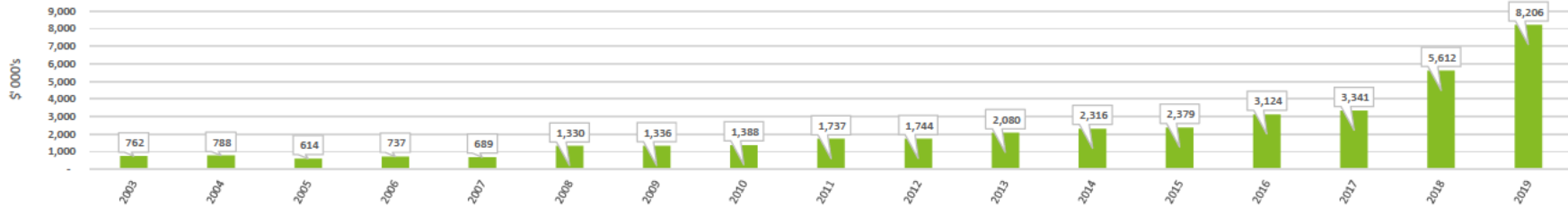
Notes:

- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
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3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



5 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$2.1 million was advanced to [redacted] by way of 33 grants. Therefore, it appears [redacted] received total foreign funding of approximately \$9.9 million for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by [redacted] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US entities	2,089,780	4,823,150	6,912,930
Foreign Funding - other		2,988,089	2,988,089
Total Foreign Funding	\$ 2,089,780	\$ 7,811,239	\$ 9,901,019

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

[REDACTED]

Financial summary for yearly tax filings for the period 2000 to 2019

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For the period 2003 to 2019, it appears that the [REDACTED] largest foreign funders are:

Grant maker	Amount (\$)
1 The Wilburforce Foundation	3,682,590
2 Gordon and Betty Moore Foundation	1,459,590
3 The David and Lucile Packard Foundation	447,549
4 444S Foundation	291,667
5 The Bullitt Foundation	244,742
6 LaSalle Adams Fund	206,474
7 Camp on Foundation	130,622
8 T des Foundation	123,811
9 The Brainerd Foundation	115,217
10 Kaplan Fund	68,441

6 Deloitte is unable to reconcile all government funding reported by [REDACTED] on its CRA tax returns to government funding identified in Schedule 9. This is primarily due to CRA returns reflecting grants and contributions actually received where Schedule 9 reflects grants and contributions awarded.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2018	Total
Assets (2018)				\$ 49,201
Revenues	3,127,478	62,967,175	2,661,793	68,756,446
Foreign funding	- ⁴	- ⁴	-	-
Government funding	-	50,000,000	624,287	50,624,287
Receipts from Registered Charities	-	-	18,919	18,919
Non receipted gifts	-	-	95,798	95,798
Receipted gifts	-	500	17,047	17,547
Interest and investment income	-	12,871,910	1,134,326	14,006,236
Revenue from sales of goods and services	-	-	67,319	67,319
Other	-	94,765	704,097	798,862

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.18.1.
- 3** Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.18.1.
- 4** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000											
2001	Not Available										
2002	58,898,344	3,127,478	-	-							
		3,127,478	-	-							
2003	49,252,013	2,207,337	-	-				2,178,965	-	28,372	-
2004	87,099,519	52,171,841	-	50,000,000				2,163,949	-	7,892	-
2005	8,702,302	2,600,470	-	-				2,599,941	-	529	-
2006	7,623,959	2,385,871	-	-				2,367,542	-	18,329	-
2007	49,773,796	2,031,236	-	-			500	1,998,353	-	32,383	-
2008	35,895,389	1,570,420	-	-				1,563,160	-	7,260	-
		62,967,175	-	50,000,000			500	12,871,910	-	94,765	-
2009	22,697,961	854,956	-	-	87			854,140	-	729	-
2010	9,454,473	435,525	-	230,138				205,387	-	-	-
2011	3,949,091	339,217	-	324,666				14,551	-	-	-
2012	1,407,293	71,500	-	-	11,440	1,410		24,137	34,477	36	-
2013	993,866	15,620	-	-	3,325		200	11,875	-	220	-
2014	747,023	9,108	-	-	1,010		20	8,078	-	-	-
2015	487,445	487,445	-	-	1,210	16,000		5,342	-	464,893	-
2016	256,756	256,756	-	20,000	-	77,674	15,000	1,869	-	142,213	-
2017	113,400	188,465	-	49,483	1,023	714	1,827	8,947	32,842	93,629	-
2018	49,201	3,201	-	-	824			-	-	2,377	-
2019											
		2,661,793	-	624,287	18,919	95,798	17,047	1,134,326	67,319	704,097	-
TOTAL		\$ 68,756,446	\$ -	\$ 50,624,287	\$ 18,919	\$ 95,798	\$ 17,547	\$ 14,006,236	\$ 67,319	\$ 798,862	\$ -

Background:

[Redacted]

[Redacted]

[Redacted]

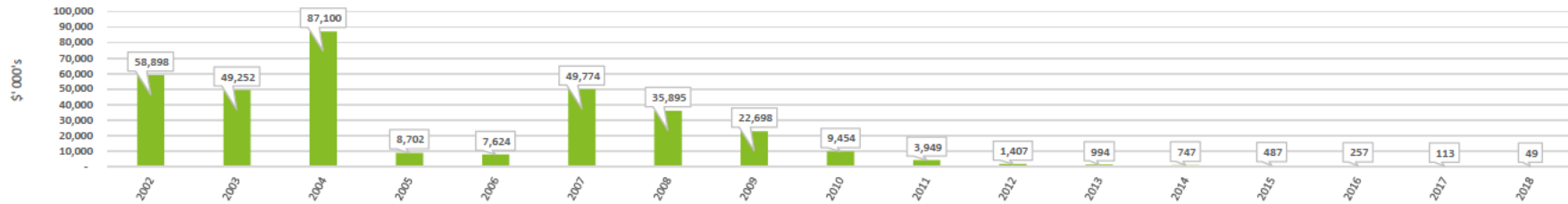
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the informat on is based on histor cal char ty T3010 income tax filings required by CRA. Delo tte has also been advised that the independent third party has built tse database from informat on obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The informat on on Charitydata is based on histor cal char ty T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's webs te.

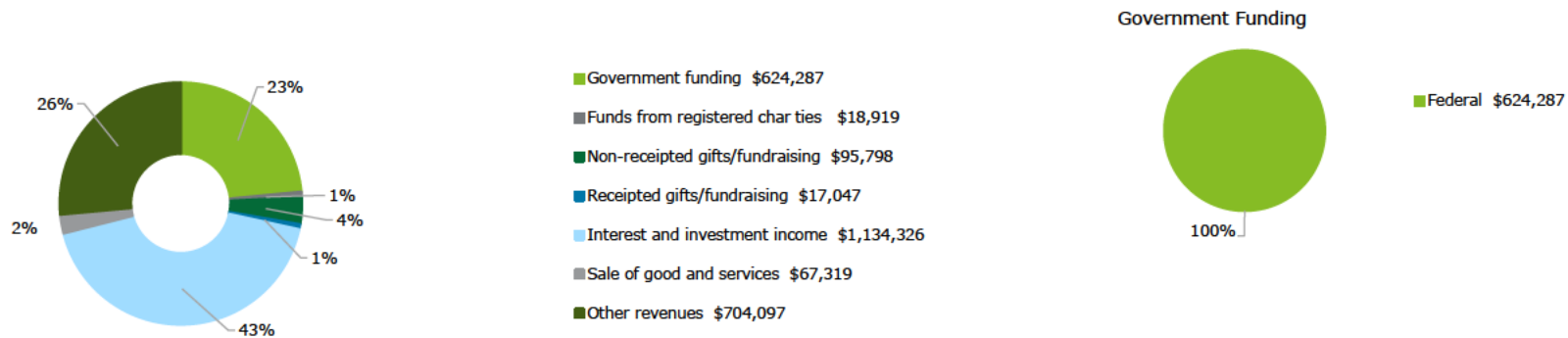
Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission:

[REDACTED]

About: ¹

[REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 21,829,966
Revenues	-	19,989,425	45,888,380	65,877,805
Foreign funding	-	- ³	-	-
Government funding	-	13,609,479	15,353,298	28,962,777
Receipts from Registered Charities	-	-	-	-
Non receipted gifts	-	2,154,210	250,000	2,404,210
Receipted gifts	-	256,478	125,014	381,492
Interest and investment income	-	476,996	757,602	1,234,598
Revenue from sales of goods and services	-	1,957,338	-	1,957,338
Other	-	1,534,924	29,402,466	30,937,390

Notes:

- ¹ [REDACTED]
- ² Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.19.1.
- ³ Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

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Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001											
2002											
2003	1,693,809	2,010,314	-	1,028,335	-	949,458	2,444	28,116	-	1,961	-
2004	2,875,638	2,214,779	-	1,256,310	-	873,764	11,764	70,671	-	2,270	-
2005	3,150,325	2,832,460	-	1,870,645	-	219,125	-	57,980	-	684,710	-
2006	3,451,106	3,915,181	-	2,556,727	-	-	224,805	80,477	784,194	268,978	-
2007	3,805,770	4,332,583	-	3,388,555	-	101,863	6,915	104,233	442,149	288,868	-
2008	3,325,821	4,684,108	-	3,508,907	-	10,000	10,550	135,519	730,995	288,137	-
		19,989,425	-	13,609,479	-	2,154,210	256,478	476,996	1,957,338	1,534,924	-
2009	4,400,383	6,018,193	-	955,859	-	-	-	107,637	-	4,954,697	-
2010	5,443,019	5,510,564	-	510,707	-	-	-	97,960	-	4,901,897	-
2011	4,995,869	5,376,003	-	510,908	-	-	-	58,798	-	4,806,297	-
2012	4,665,022	5,056,923	-	433,408	-	-	-	38,002	-	4,585,513	-
2013	6,084,211	3,500,917	-	425,908	-	-	-	58,644	-	3,016,365	-
2014	9,680,158	3,757,911	-	425,908	-	-	-	88,834	-	3,243,169	-
2015	9,222,682	3,820,384	-	2,376,093	-	-	24,000	82,886	-	1,337,405	-
2016	13,101,750	3,831,111	-	2,316,005	-	-	25,000	31,129	-	1,458,977	(500)
2017	16,685,019	4,196,054	-	3,245,847	-	250,000	35,361	99,784	-	565,062	-
2018	21,829,966	4,820,320	-	4,152,655	-	-	40,653	93,928	-	533,084	-
2019	Not Yet Available										
		45,888,380	-	15,353,298	-	250,000	125,014	757,602	-	29,402,466	(500)
TOTAL		\$ 65,877,805	\$ -	\$ 28,962,777	\$ -	\$ 2,404,210	\$ 381,492	\$ 1,234,598	\$ 1,957,338	\$ 30,937,390	\$ (500)

Background:

[Redacted]

[Redacted]

[Redacted]

Notes:

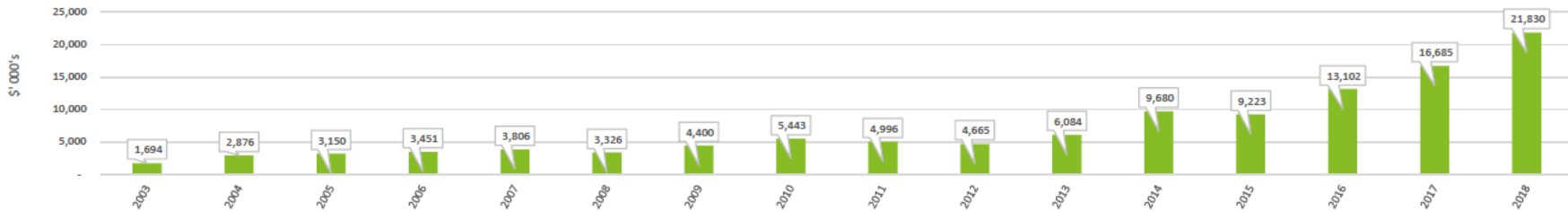
1 2003-2013 - sourced from Charitydata website published by Blumberg. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.

2 2014-2018 - sourced from filed income tax returns posted on CRA's website.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission:

[REDACTED]

About: ²

[REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]

Selected Financial Information: ³

	2000-2002 ⁴	2003-2008	2009-2018	Total
Assets (2018)				\$ 1,882,414
Revenues	10,996,378	24,126,754	26,594,888	61,718,020
Foreign funding	- ⁵	5,068,368 ⁵	4,021,604	9,089,972
Government funding	1,314,727	958,529	2,827,299	5,100,555
Receipts from Registered Charities	2,091,588	17,378,069	3,941,857	23,411,514
Non receipted gifts	-	171,545	2,090,294	2,261,839
Receipted gifts	-	1,126,783	1,199,385	2,326,168
Interest and investment income	473,519	2,054,750	283,732	2,812,001
Revenue from sales of goods and services	208,893	366,773	10,226,388	10,802,054
Other	6,907,651	2,070,305	2,004,329	10,982,285

Notes:

- 1** [REDACTED]
- 2** [REDACTED]
- 3** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.20.1.
- 4** Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.20.1.
- 5** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed in Note 6 of Schedule 5.20.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	5,623,316	3,944,347	-	1,175,214	775,772	-	-	101,818	-	1,891,543	Not Available
2001	5,682,424	3,694,238	-	83,514	629,227	-	-	206,497	185,107	2,589,893	
2002	6,536,220	3,357,793	-	55,999	686,589	-	-	165,204	23,786	2,426,215	
		10,996,378	-	1,314,727	2,091,588	-	-	473,519	208,893	6,907,651	-
2003	6,039,942	5,008,675	-	41,679	4,311,241	27,396	42,310	219,276	366,773	-	(1,141,931)
2004	6,468,181	3,539,179	-	134,721	2,803,693	17,184	104,673	205,951	-	272,957	(61,078)
2005	6,408,098	3,407,682	-	56,880	2,576,217	17,445	91,597	258,637	-	406,906	(73,020)
2006	8,346,512	4,869,425	-	77,401	3,606,464	31,607	504,315	280,881	-	368,757	(142,556)
2007	8,689,522	3,645,694	-	54,331	2,283,164	40,840	155,966	605,801	-	505,592	-
2008	7,804,936	3,656,099	-	593,517	1,797,290	37,073	227,922	484,204	-	516,093	-
		24,126,754	-	958,529	17,378,069	171,545	1,126,783	2,054,750	366,773	2,070,305	(1,418,585)
2009	5,303,172	2,687,840	-	582,474	722,721	-	635,413	108,218	67	638,947	(75,528)
2010	3,941,471	2,194,317	493,403	395,771	-	210,904	75,470	49,267	813,587	155,915	(54,500)
2011	3,452,578	4,285,057	270,618	449,615	684,505	1,550,792	100,698	12,116	1,169,068	47,645	-
2012	3,069,628	2,277,858	215,409	250,697	571,250	165,140	59,708	43,907	901,519	70,228	-
2013	2,404,209	1,936,018	87,747	233,501	254,525	96,030	182,371	587	964,960	116,297	-
2014	2,165,590	1,974,767	140,236	19,550	-	6,264	54,350	323	1,163,746	590,298	-
2015	2,299,369	2,430,286	427,039	236,745	42,500	25,496	3,775	26,327	1,547,709	120,695	-
2016	2,067,784	2,448,252	428,561	263,377	420,997	20,578	12,450	14,414	1,213,171	74,704	-
2017	1,915,925	2,981,119	777,261	198,979	671,277	15,090	45,665	14,142	1,072,615	186,090	-
2018	1,882,414	3,379,374	1,181,330	196,590	574,082	-	29,485	14,431	1,379,946	3,510	-
2019											
		26,594,888	4,021,604	2,827,299	3,941,857	2,090,294	1,199,385	283,732	10,226,388	2,004,329	(130,028)
TOTAL		\$ 61,718,020	\$ 4,021,604	\$ 5,100,555	\$ 23,411,514	\$ 2,261,839	\$ 2,326,168	\$ 2,812,001	\$ 10,802,054	\$ 10,982,285	\$ (1,548,613)

Background:

[Redacted]

[Redacted]

[Redacted]

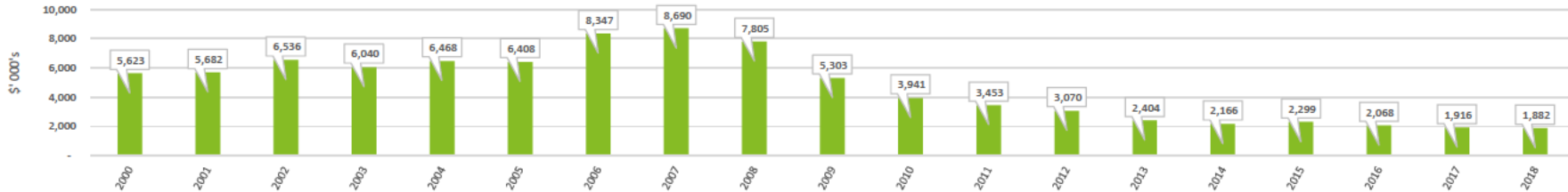
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

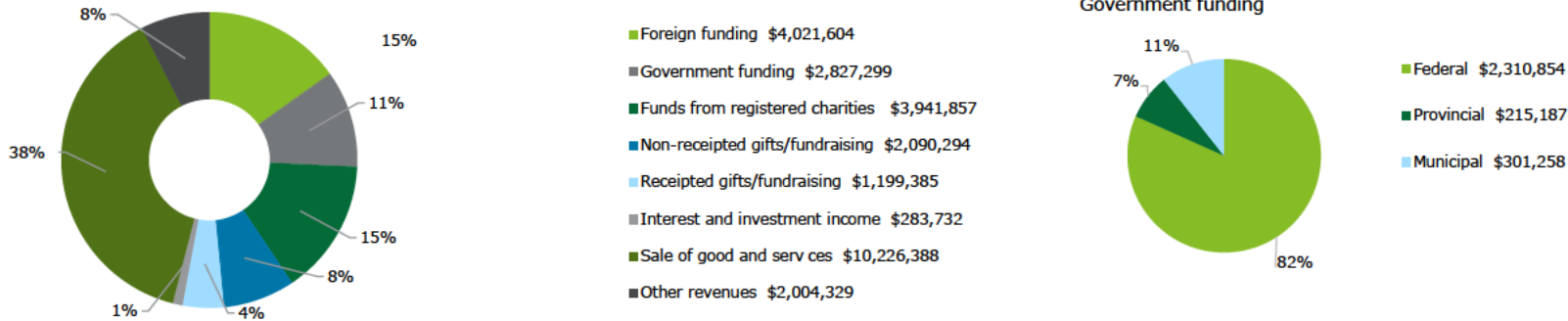
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2018. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$5.1 mill on was advanced to [REDACTED] by way of 38 grants. Therefore, it appears [REDACTED] received total foreign funding of approximately \$9.1 mill on for the period 2003 to 2018.

Deloitte is unable to reconcile all foreign funding reported by [REDACTED] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US entities	5,068,368	2,185,540	7,253,907
Foreign Funding - other		1,836,064	1,836,064
Total Foreign Funding	\$ 5,068,368	\$ 4,021,604	\$ 9,089,972

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

██████████
Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

For the period 2003 to 2018, it appears that the ██████████ largest foreign funders are:

Grant maker	Amount (\$)
1 Gordon and Betty Moore Foundation	3,371,064
2 The William and Flora Hewlett Foundation	1,025,598
3 Paul M. Angell Family Foundation	458,085
4 The Wilburforce Foundat on	427,154
5 The Bullitt Foundation	389,211
6 Ford Foundation	374,858
7 Rockefeller Brothers Fund, Inc.	363,490
8 Islands Fund	286,191
9 The David and Lucile Packard Foundat on	283,081
10 Flora Family Foundat on	78,091

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: Équiterre
Previous Name(s): N/A
Head Office Address: 50 Ste-Catherine St. West, Suite 340 | Montreal QB H2X 3V4
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: August 1, 1996
Year End: December 31
Officers: Colleen Thorpe ¹

Vision/Mission: ¹

Équiterre offers concrete solutions to accelerate the transition to a society where citizens, organizations and governments make ecological choices that are also healthy and fair.

About: ¹

By 2030, Équiterre will have contributed, in partnership with local communities, to the emergence of public policies as well as citizen and corporate practices promoting a low-carbon economy and an environment free of toxic products.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2018	Total
Assets (2018)				\$ 9,457,964
Revenues	2,410,916	13,530,754	38,934,378	54,876,048
Foreign funding	- ⁴	85,057 ⁴	2,349,983	2,435,040
Government funding	1,514,200	5,050,803	7,534,761	14,099,764
Receipts from Registered Charities	290,156	305,338	2,559,658	3,155,152
Non receipted gifts	-	660,532	1,437,936	2,098,468
Receipted gifts	-	1,580,279	12,816,628	14,396,907
Interest and investment income	4,650	52,139	1,184,399	1,241,188
Revenue from sales of goods and services	134,035	2,593,631	3,299,124	6,026,790
Other	467,875	3,288,032	7,751,889	11,507,796

Notes:

1 <http://equiterre.org/>

2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.21.1.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.21.1.

4 Prior to 2109, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by Equiterre prior to 2109 are detailed in Note 6 of Schedule 5.21.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Équiterre

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	163,038	632,255	-	416,750	94,880	-	-	-	-	120,625	Not Available
2001	193,729	767,292	-	451,903	78,452	-	-	2,362	-	234,575	
2002	219,103	1,011,369	-	645,547	116,824	-	-	2,288	134,035	112,675	
		2,410,916	-	1,514,200	290,156	-	-	4,650	134,035	467,875	-
2003	282,570	1,367,054	-	704,027	-	286	71,180	68	124,671	466,822	-
2004	487,853	1,741,836	-	769,849	-	203	123,971	59	270,830	576,924	-
2005	570,325	2,611,843	-	1,060,646	-	23,120	204,120	25	401,380	922,552	-
2006	829,706	2,064,429	-	666,276	35,000	145,107	315,080	-	618,803	284,163	-
2007	1,012,080	3,012,189	-	973,894	250,413	448,298	449,296	25,444	572,114	292,730	-
2008	886,060	2,733,403	-	876,111	19,925	43,518	416,632	26,543	605,833	744,841	-
		13,530,754	-	5,050,803	305,338	660,532	1,580,279	52,139	2,593,631	3,288,032	-
2009	1,059,406	2,895,495	289,282	634,578	71,766	52,408	549,444	30,636	677,313	590,068	-
2010	1,547,333	2,939,633	202,412	605,198	211,767	68,787	618,716	34,712	573,522	624,519	-
2011	6,426,364	3,554,943	204,794	794,156	209,501	70,337	819,453	139,192	496,945	820,565	-
2012	5,594,969	4,655,918	136,884	1,243,626	218,410	133,673	832,270	166,423	286,153	1,638,479	-
2013	4,539,528	4,264,535	295,457	1,541,469	47,231	131,393	1,139,781	143,647	447,313	518,244	(79,665)
2014	4,418,833	3,329,122	284,942	363,750	105,088	187,277	1,136,703	145,554	256,245	849,563	-
2015	4,672,649	3,490,536	270,000	334,028	17,508	232,393	1,511,658	133,516	103,183	888,250	-
2016	4,488,734	3,775,495	313,665	277,160	330,213	120,156	1,860,021	123,109	152,272	598,899	-
2017	5,928,659	4,513,521	302,547	785,246	487,122	119,517	2,040,257	124,088	-	654,744	-
2018	9,457,964	5,515,180	50,000	955,550	861,052	321,995	2,308,325	143,522	306,178	568,558	-
2019							Not Yet Available				
		38,934,378	2,349,983	7,534,761	2,559,658	1,437,936	12,816,628	1,184,399	3,299,124	7,751,889	(79,665)
TOTAL		\$ 54,876,048	\$ 2,349,983	\$ 14,099,764	\$ 3,155,152	\$ 2,098,468	\$ 14,396,907	\$ 1,241,188	\$ 6,026,790	\$ 11,507,796	\$ (79,665)

Background:

Équiterre is a not-for-profit society and a registered charity under the Income Tax Act. (Source: CRA)

Équiterre registered with CRA on August 1, 1996 and is headquartered in Montreal Quebec.

Équiterre's fiscal year end is December 31.

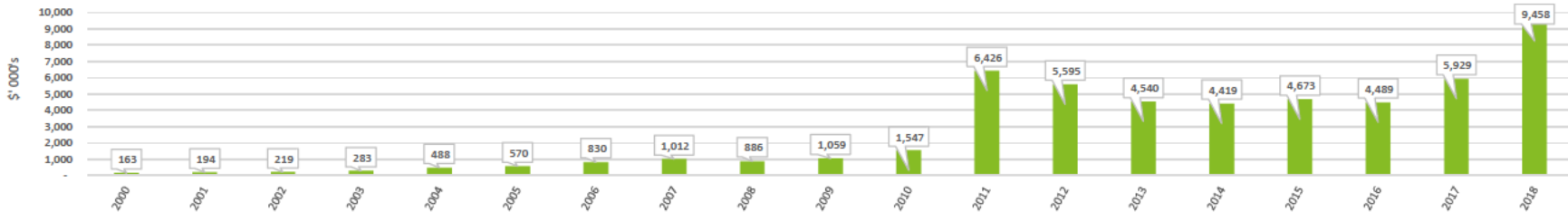
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

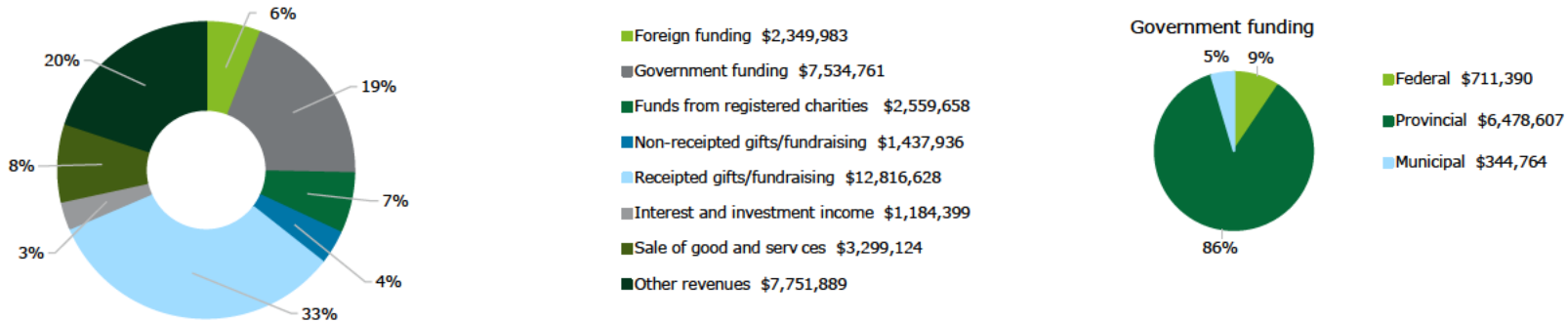
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Équiterre
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the per od 2003 to 2018. Based on our limited review, for the period 2003 to 2008, FDO reflects that approximately \$85,000 was advanced to Équiterre by way of one (1) grant. Therefore, it appears Équiterre received total foreign funding of approximately \$2.4 million the per od 2003 to 2018.

Deloitte is unable to reconcile all foreign funding reported by Équiterre in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US ent ties	85,057	665,107	750,164
Foreign Funding - other		1,684,876	1,684,876
Total Foreign Funding	\$ 85,057	\$ 2,349,983	\$ 2,435,040

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the per od 2003 to 2018, it appears that Équiterre's foreign funders are:

Grant maker	Amount (\$)
1 Oak Foundat on	304,162
2 T des Foundat on	280,820
3 The Kresge Foundation	85,057
4 Legacy Alcoa Foundation	80,125

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission:

[REDACTED]

About: ¹

[REDACTED]

[REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 582,788
Revenues	-	18,903,344	20,396,816	39,300,160
Foreign funding	-	- ⁴	-	-
Government funding	-	8,597,032	18,943,037	27,540,069
Receipts from Registered Charities	-	162,499	105,650	268,149
Non receipted gifts	-	1,026,471	7,130	1,033,601
Receipted gifts	-	28,392	36,254	64,646
Interest and investment income	-	270,530	93,908	364,438
Revenue from sales of goods and services	-	4,584,179	436,487	5,020,666
Other	-	4,234,241	774,350	5,008,591

Notes:

- ¹ [REDACTED]
- ² Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.22.1.
- ³ Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001	Not Available										
2002	Not Available										
2003	2,942,972	3,471,100	-	1,693,451	-	91,062	27,104	17,558	7,454	1,634,471	-
2004	3,041,322	3,182,624	-	1,466,715	1,123	76,927	150	15,458	1,576	1,620,675	-
2005	3,137,602	3,042,342	-	1,113,392	97	106,511	478	22,509	1,498,801	300,554	-
2006	2,797,228	3,595,874	-	1,224,086	184	238,909	-	48,549	1,535,122	549,024	-
2007	2,345,153	3,338,148	-	1,159,094	1,128	513,062	360	79,820	1,468,965	115,719	-
2008	1,986,912	2,273,256	-	1,940,294	159,967	-	300	86,636	72,261	13,798	-
		18,903,344	-	8,597,032	162,499	1,026,471	28,392	270,530	4,584,179	4,234,241	-
2009	1,502,078	2,003,829	-	1,876,433	16,027	-	5,219	36,130	67,476	2,544	-
2010	1,438,853	1,892,339	-	1,696,940	54,153	-	15,000	-	29,173	97,073	-
2011	1,100,160	1,659,839	-	1,452,480	35,470	476	450	36,756	112,999	21,208	(469)
2012	625,025	1,415,227	-	1,385,920	-	4,665	-	1,783	(39,480)	62,339	-
2013	966,618	2,083,529	-	1,736,331	-	638	751	1,509	48,997	295,303	(6,574)
2014	747,180	2,002,952	-	1,896,137	-	831	750	2,685	64,262	38,287	(11,420)
2015	713,881	2,018,782	-	1,950,406	-	208	1,064	2,685	32,919	31,500	(13,705)
2016	537,537	1,831,960	-	1,775,103	-	208	448	2,814	24,444	28,943	(10,836)
2017	520,169	1,812,637	-	1,773,151	-	104	1,357	3,036	24,299	10,690	(3,213)
2018	683,251	1,758,358	-	1,700,136	-	-	8,873	2,798	37,284	9,267	(8,873)
2019	582,788	1,917,364	-	1,700,000	-	-	2,342	3,712	34,114	177,196	-
		20,396,816	-	18,943,037	105,650	7,130	36,254	93,908	436,487	774,350	(55,090)
TOTAL		\$ 39,300,160	\$ -	\$ 27,540,069	\$ 268,149	\$ 1,033,601	\$ 64,646	\$ 364,438	\$ 5,020,666	\$ 5,008,591	\$ (55,090)

Background:

[Redacted]

[Redacted]

[Redacted]

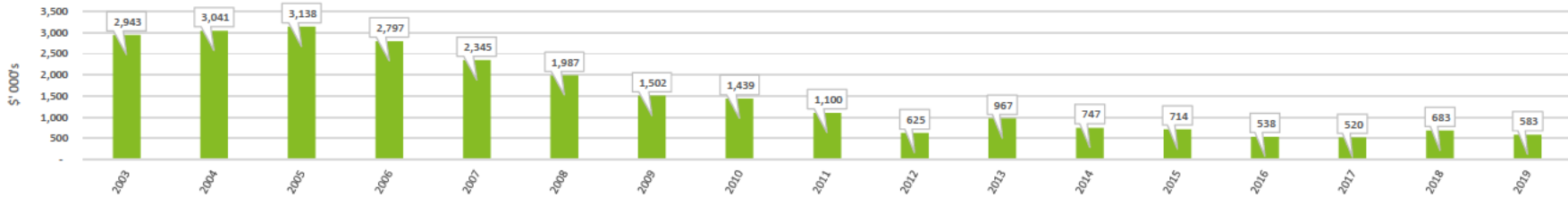
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the informat on is based on histor cal char ty T3010 income tax filings required by CRA. Delo tte has also been advised that the independent third party has built ts database from informat on obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2014 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on histor cal char ty T3010 income tax filings required by CRA.
- 2015-2019 - sourced from filed income tax returns posted on CRA's webs te.

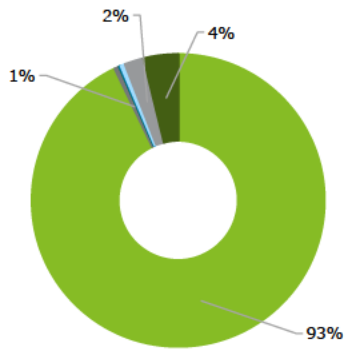
Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
 As at October 31, 2020
 \$CDN

4 A summary of accumulated assets is as follows:

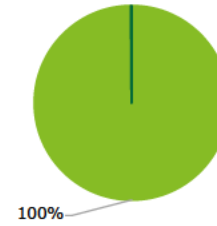


5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



- Government funding \$18,943,037
- Funds from registered charities \$105,650
- Non-receipted gifts/fundraising \$7,130
- Received gifts/fundraising \$36,254
- Interest and investment income \$93,908
- Sale of good and services \$436,487
- Other revenues \$774,350

Government Funding



- Federal \$18,920,289
- Provincial \$22,748

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: ¹ [REDACTED]

Vision/Mission:
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2003-2008	2009-2019	Total
Assets (2019)			\$ 721,404
Revenues	10,641,970	23,431,998	34,073,968
Foreign funding	171,628 ³	124,132	295,761
Government funding	-	-	-
Receipts from Registered Charities	-	367,471	367,471
Non receipted gifts	644,317	2,653,510	3,297,827
Reciepted gifts	5,391,738	16,279,981	21,671,719
Interest and investment income	6,109	58,390	64,499
Revenue from sales of goods and services	943,630	839,297	1,782,927
Other	3,656,176	3,169,184	6,825,360

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.23.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed in Note 5 of Schedule 5.23.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020
\$CDN

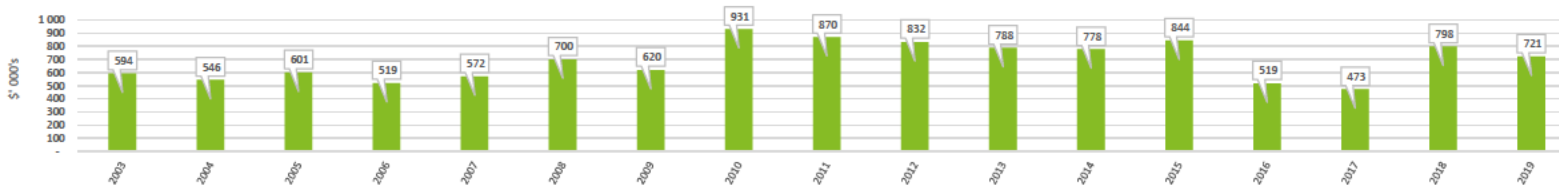
Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001	Not Available										
2002	Not Available										
2003	594,395	1,482,214	-	-	-	54,040	635,132	607	168,200	624,235	-
2004	545,704	1,561,263	-	-	-	48,745	714,181	599	166,054	631,684	-
2005	600,713	1,668,448	-	-	-	57,046	867,887	523	161,478	581,514	-
2006	519,251	1,824,829	-	-	-	47,966	991,479	534	148,353	636,497	-
2007	571,508	1,844,333	-	-	-	50,149	1,055,273	1,446	153,365	584,100	-
2008	700,117	2,260,883	-	-	-	386,371	1,127,786	2,400	146,180	598,146	-
		10,641,970	-	-	-	644,317	5,391,738	6,109	943,630	3,656,176	-
2009	619,913	2,129,595	-	-	-	208,039	1,177,806	7,694	143,279	592,777	-
2010	931,395	2,377,080	-	-	-	788,564	1,164,462	2,672	138,768	282,614	-
2011	870,158	1,886,533	-	-	-	233,083	1,180,183	1,945	87,496	383,826	-
2012	832,249	1,969,634	-	-	-	276,675	1,240,951	6,657	71,289	374,062	-
2013	788,184	1,848,494	-	-	-	92,717	1,235,930	6,776	72,882	440,189	-
2014	777,766	1,776,924	10,741	-	-	127,559	1,192,578	5,337	60,308	380,401	-
2015	843,595	2,034,598	12,116	-	-	452,572	1,245,188	5,036	49,273	270,413	-
2016	518,829	1,909,333	-	-	73,595	48,577	1,452,066	11,919	42,812	280,364	-
2017	473,176	2,334,749	41,308	-	97,640	33,077	1,956,154	6,221	55,542	144,807	-
2018	797,921	2,608,063	-	-	105,420	323,560	2,102,968	2,067	60,877	13,171	-
2019	721,404	2,556,995	-	-	90,816	69,087	2,331,695	2,066	56,771	6,560	-
		23,431,998	64,165	-	367,471	2,653,510	16,279,981	58,390	839,297	3,169,184	-
TOTAL		\$ 34,073,968	\$ 64,165	\$ -	\$ 367,471	\$ 3,297,827	\$ 21,671,719	\$ 64,499	\$ 1,782,927	\$ 6,825,360	\$ -

Background:

[Redacted background information]

Notes:

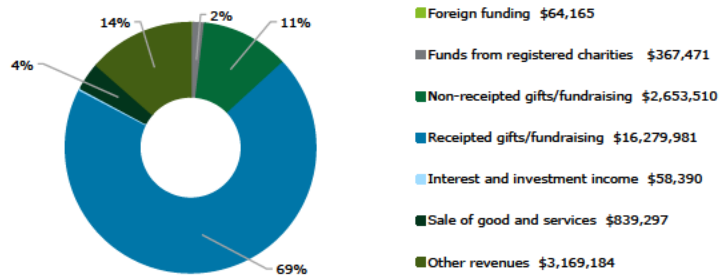
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.
- A summary of accumulated assets is as follows:



Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
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4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



5 For the period 2009 (the year CRA required charities to disclose the receipt of foreign funding) to 2019, the [redacted] reported foreign funding totaling approximately \$64,000 on its annual CRA filings; however, based on our review of available information, [redacted] received approximately \$124,000 by way of 15 grants from foreign organizations. There appears to be some inconsistency between [redacted] T3010 CRA filings and our review of available foreign funding information.

Foundation Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 to 2019. Based on our limited review, FDO reflected, for the period 2003 to 2008, that approximately \$172,000 was advanced to [redacted] by way of five (5) grants. Therefore, it appears [redacted] received total foreign funding of approximately \$296,000 for the period 2003 to 2019.

	2003 - 2008	2009 - 2019	Total
Foreign Funding	\$ 171,628	\$ 124,132	\$ 295,761

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

For the period 2003 to 2019, it appears that the [redacted] foreign funders are:

Grant maker	Amount (\$)
1 Pond Foundation	78,328
2 Tides Foundation	60,213
3 The Bullitt Foundation	58,320
4 Rockefeller Brothers Fund, Inc.	34,980
5 Patagonia	34,131
6 The October Hill Foundation	12,986
7 The Laura L. Tiberti Charitable Foundation	12,281
8 The Wilburforce Foundation	3,197
9 St. Louis Community Foundation, Inc.	1,325

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: Sierra Club of British Columbia Foundation ("Sierra BC")
Previous Name(s): N/A
Head Office Address: 301-2994 Douglas St | Victoria BC V8T 4N4
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: November 28, 1969
Year End: December 31
Officers: Caitlyn Vernon, Hannah Askew, Tim Pearson ¹

Vision/Mission: ¹

To support people stewarding abundant ecosystems and a stable climate, while building resilient, equitable communities.

About: ¹

Sierra Club BC works to defend B.C.'s wild places and species, within the urgent context of climate change. Sierra Club BC relies on science-based research and peaceful, democratic means to advocate for change.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2018	Total
Assets (2018)				\$ 792,167
Revenues	8,015,762	6,677,963	11,334,597	26,028,322
Foreign funding	- ⁴	1,728,555 ⁴	2,648,602	4,377,157
Government funding	876,198	519,946	1,109,423	2,505,567
Receipts from Registered Charities	-	200,166	2,085,166	2,285,332
Non receipted gifts	-	4,345,325	2,087,343	6,432,668
Receipted gifts	-	1,425,059	3,125,515	4,550,574
Interest and investment income	-	127,307	102,187	229,494
Revenue from sales of goods and services	-	-	79,872	79,872
Other	-	60,160	96,489	156,649

Notes:

1 <https://sierraclub.bc.ca/>

2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.24.1.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.24.1.

4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by Sierra BC prior to 2009 are detailed in Note 6 of Schedule 5.24.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Sierra Club of British Columbia Foundation ("Sierra BC")
Financial summary for yearly tax filings for the period 2000 to 2019
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Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees	
2000	1,356,677	2,905,844	-	-	-	-	-	-	-	-	-	
2001	2,299,109	2,789,643	-	228,334	-	-	-	-	-	-	-	
2002	1,803,944	2,320,275	-	647,864	-	-	-	-	-	-	-	
		8,015,762	-	876,198	-	-	-	-	-	-	-	
Not Available												
2003	1,175,293	1,844,434	-	388,936	1,705	1,126,975	300,297	25,521	-	1,000	-	
2004	1,130,139	1,231,798	-	73,334	1,442	853,796	279,501	19,765	-	3,960	-	
2005	850,591	949,626	-	-	-	805,120	125,407	19,099	-	-	-	
2006	699,126	1,138,014	-	-	-	845,285	261,622	31,107	-	-	-	
2007	375,918	603,136	-	-	-	401,674	186,868	14,594	-	-	-	
2008	550,174	910,955	-	57,676	197,019	312,475	271,364	17,221	-	55,200	-	
		6,677,963	-	519,946	200,166	4,345,325	1,425,059	127,307	-	60,160	-	
2009	389,848	936,457	229,263	53,800	343,894	38,490	205,485	10,325	-	55,200	-	
2010	421,912	1,052,646	329,644	47,154	-	348,674	302,418	1,380	23,376	-	-	
2011	355,016	1,069,929	288,906	118,985	-	343,832	306,622	1,053	10,531	-	-	
2012	573,770	1,265,456	159,134	118,553	-	461,307	505,915	578	19,969	-	-	
2013	429,807	991,703	224,431	119,132	-	272,232	339,065	4,769	17,400	14,674	-	
2014	482,998	999,693	236,866	115,856	222,805	203,287	201,834	17,621	1,172	252	-	
2015	392,590	1,020,544	265,358	133,546	217,132	111,014	241,810	46,164	4,650	870	-	
2016	700,094	1,299,440	423,515	119,442	428,881	54,790	251,016	14,495	454	6,847	-	
2017	803,565	1,153,311	269,833	129,502	327,831	71,734	336,234	1,772	2,290	14,115	-	
2018	792,167	1,545,418	221,652	153,453	544,623	181,983	435,116	4,030	30	4,531	-	
2019												
					Not Yet Available							
		11,334,597	2,648,602	1,109,423	2,085,166	2,087,343	3,125,515	102,187	79,872	96,489	-	
TOTAL		\$ 26,028,322	\$ 2,648,602	\$ 2,505,567	\$ 2,285,332	\$ 6,432,668	\$ 4,550,574	\$ 229,494	\$ 79,872	\$ 156,649	\$ -	

Background:

Sierra BC is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

Sierra BC registered with CRA on November 28, 1969 and is headquartered in Victoria, BC.

Sierra BC has a fiscal year end of December 31.

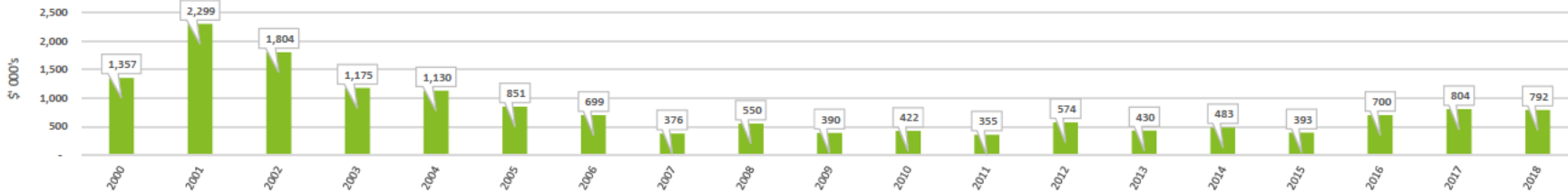
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

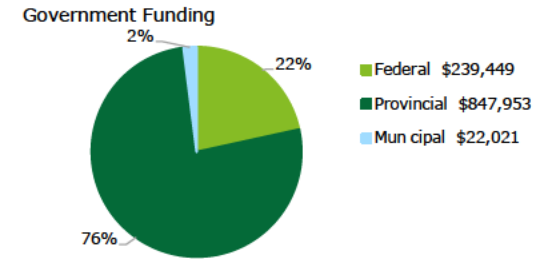
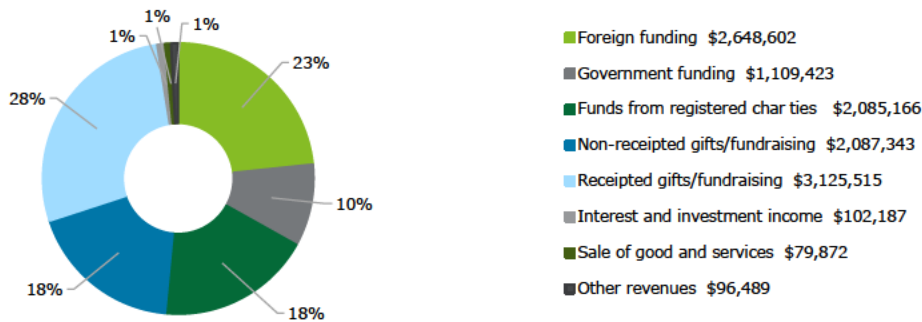
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Sierra Club of British Columbia Foundation ("Sierra BC")
Financial summary for yearly tax filings for the period 2000 to 2019
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4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2018. Based on our limited review, FDO reflected, for the period 2003 to 2008, that approximately \$1.7 mill on was advanced to Sierra BC by way of 32 grants. Therefore, t appears Sierra BC received total foreign funding of approximately \$4.4 mill on for the period 2003 to 2018.

Deloitte is unable to reconcile all foreign funding reported by Sierra BC in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US entities	1,728,555	1,349,034	3,077,589
Foreign Funding - other		1,299,568	1,299,568
Total Foreign Funding	\$ 1,728,555	\$ 2,648,602	\$ 4,377,157

As charities were not required to separately report foreign funding prior to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Deloitte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Sierra Club of British Columbia Foundation ("Sierra BC")
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For the period 2003 to 2018, it appears that the Sierra BC's largest foreign funders are:

Grant maker	Amount (\$)
1 The Wilburforce Foundat on	1,254,591
2 Gordon and Betty Moore Foundation	1,008,040
3 The David and Lucile Packard Foundat on	299,545
4 T des Foundat on	251,074
5 The Bullitt Foundat on	86,226
6 The Brainerd Foundat on	80,803
7 Patagoniaorg	76,771
8 The Laura L. Tiberti Charitable Foundat on	19,214
9 St. Louis Community Foundat on, Inc.	1,325

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

Name: Raincoast Conservation Foundation ("RCF")
Previous Name(s): N/A
Head Office Address: P.O. Box 2429 | Sidney BC V8L 3Y3
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: April 1, 1996
Year End: December 31
Officers: Chris Genovali, Misty MacDuffe, Chris Darimont ¹

Vision/Mission: ¹

To protect the habitats and resources of umbrella species. We believe this approach will help ensure the survival of all species and ecological processes that exist at different scales.

About: ¹

RCF is a team of conservationists and scientists empowered by research to protect the lands, waters and wildlife of coastal British Columbia.

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2018	Total
Assets (2018)				\$ 4,717,715
Revenues	-	9,281,998	12,910,280	22,192,278
Foreign funding	-	2,737,618 ⁴	1,363,155	4,100,773
Government funding	-	46	897,174	897,220
Receipts from Registered Charities	-	992,200	2,782,318	3,774,518
Non receipted gifts	-	3,172,387	1,044,831	4,217,218
Receipted gifts	-	3,981,258	4,152,728	8,133,986
Interest and investment income	-	82,316	37,636	119,952
Revenue from sales of goods and services	-	414,998	1,585,602	2,000,600
Other	-	638,793	1,046,836	1,685,629

Notes:

- <https://www.raincoast.org/>
- Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.25.1.
- Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by Raincoast prior to 2009 are detailed in Note 5 of Schedule 5.25.1.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Raincoast Conservation Foundation ("RCF")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001											
2002											
2003	1,022,572	1,474,453	-	-	174,000	496,028	757,355	1,175	40,178	5,717	-
2004	914,882	1,095,565	-	46	62,500	10,228	303,896	5,383	96,750	616,762	-
2005	2,593,045	2,707,389	-	-	100,000	746,877	1,848,127	6,619	770	4,996	-
2006	2,780,903	1,524,353	-	-	161,500	836,992	505,701	16,623	-	3,537	-
2007	2,744,884	1,338,977	-	-	227,200	693,361	175,634	36,164	198,837	7,781	-
2008	2,330,380	1,141,261	-	-	267,000	388,901	390,545	16,352	78,463	-	-
		9,281,998	-	46	992,200	3,172,387	3,981,258	82,316	414,998	638,793	-
2009	1,960,122	699,851	106,748	-	151,362	-	132,791	5,393	228,413	75,144	-
2010	1,968,907	881,337	107,000	-	206,600	-	124,224	1,638	197,101	244,774	-
2011	2,390,923	1,066,268	-	-	95,488	-	590,365	2,183	75,874	302,358	-
2012	2,468,067	1,004,030	152,063	35,000	225,469	27,363	356,248	2,809	111,938	93,140	-
2013	2,514,572	1,210,497	192,500	100,025	334,662	65,326	238,332	4,253	275,399	-	-
2014	2,711,149	1,276,424	-	114,270	438,981	288,299	305,783	2,822	126,269	-	-
2015	3,006,170	1,621,288	108,658	108,500	342,282	390,794	561,880	4,636	104,538	-	(10,000)
2016	3,552,306	1,739,311	220,325	121,669	397,819	30,995	876,340	3,967	88,837	(641)	(10,000)
2017	3,667,326	1,353,197	290,064	24,243	247,320	242,054	376,901	3,847	168,768	-	(10,000)
2018	4,717,715	2,058,077	185,797	393,467	342,335	-	589,864	6,088	208,465	332,061	(10,000)
2019	Not Yet Available										
		12,910,280	1,363,155	897,174	2,782,318	1,044,831	4,152,728	37,636	1,585,602	1,046,836	(40,000)
TOTAL		\$ 22,192,278	\$ 1,363,155	\$ 897,220	\$ 3,774,518	\$ 4,217,218	\$ 8,133,986	\$ 119,952	\$ 2,000,600	\$ 1,685,629	\$ (40,000)

Background:

RCF is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

RCF registered with CRA on April 1, 1996 and is headquartered in Sidney, BC.

RCF has a fiscal year end of December 31.

Notes:

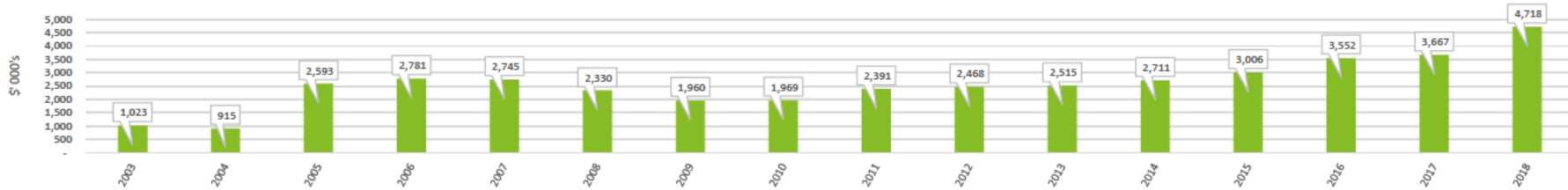
1 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.

2 2014-2018 - sourced from filed income tax returns posted on CRA's website.

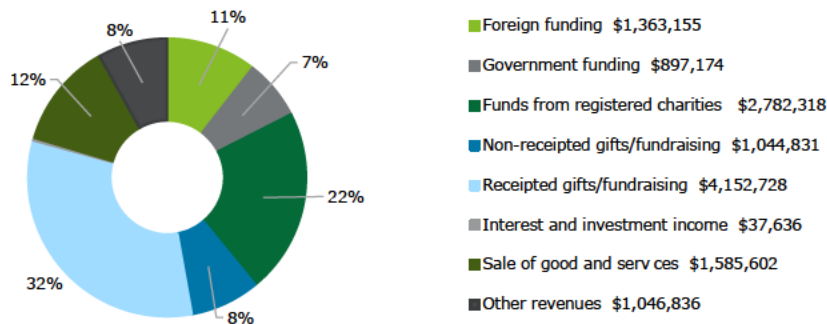
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Raincoast Conservation Foundation ("RCF")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
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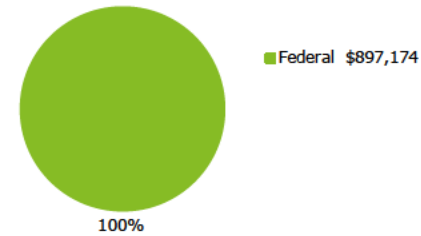
3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



Government Funding



5 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US charitable organizations for the per od 2003 to 2019. Based on our limited review, FDO reflected, for the per od 2003 to 2008, that approximately \$2.7 mill on was advanced to RCF by way of 27 grants. Therefore, t appears RCF received total foreign funding of approximately \$4.1 mill on for the period 2003 to 2018.

Deloitte is unable to reconcile all foreign funding reported by RCF in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US ent ties	2,737,618	1,122,969	3,860,587
Foreign Funding - other		240,186	240,186
	2,737,618	1,363,155	4,100,773

As charities were not required to separately report foreign funding pr or to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Delo tte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

***Raincoast Conservation Foundation ("RCF")
Financial summary for yearly tax filings for the period 2000 to 2019
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For the period 2003 to 2018, it appears that the RCF's largest foreign funders are:

Grant maker	Amount (\$)
1 The Wilburforce Foundat on	1,755,439
2 Gordon and Betty Moore Foundation	1,402,922
3 The Seaver Institute	150,848
4 The Bullitt Foundat on	146,967
5 The Summerlee Foundation	52,227
6 Tides Foundation	26,866
7 Gladys and Roland Harriman Foundation	21,022
8 The Phileona Foundation	21,022
9 The Marisla Foundation	19,523
10 Rockefeller Brothers Fund, Inc.	6,058

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED]

Vision/Mission:

[REDACTED]

About: ¹

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Selected Financial Information: ²

	2000-2002	2003-2008	2009-2019	Total
Assets (2019)				\$ 24,753,262
Revenues	-	-	18,141,194	18,141,194
Foreign funding	-	- ⁴	-	-
Government funding	-	-	-	-
Receipts from Registered Charities	-	-	6,581,653	6,581,653
Non receipted gifts	-	-	-	-
Receipted gifts	-	-	4,715,000	4,715,000
Interest and investment income	-	-	5,205,022	5,205,022
Revenue from sales of goods and services	-	-	-	-
Other	-	-	1,639,519	1,639,519

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.26.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000											
2001											
2002											
2003											
2004											
2005											
2006											
2007											
2008											
2009											
2010											
2011											
2012											
2013											
2014	12,270,373	949,361	-	-	-	-	-	737,003	-	212,358	(339,000)
2015	11,775,545	842,145	-	-	-	-	-	2,958	-	839,187	(427,194)
2016	12,291,362	986,452	-	-	-	-	-	486,452	-	500,000	(450,000)
2017	17,811,819	6,226,750	-	-	659,468	-	4,500,000	980,308	-	86,974	(659,468)
2018	19,419,464	2,477,702	-	-	1,100,000	-	75,000	1,302,702	-	-	(828,941)
2019	24,753,262	6,658,784	-	-	4,822,185	-	140,000	1,695,599	-	1,000	(1,282,129)
	18,141,194		-	-	6,581,653	-	4,715,000	5,205,022	-	1,639,519	(3,986,732)
TOTAL	\$ 18,141,194	\$ -	\$ -	\$ -	\$ 6,581,653	\$ -	\$ 4,715,000	\$ 5,205,022	\$ -	\$ 1,639,519	\$ (3,986,732)

Background:

[Redacted]

[Redacted]

[Redacted]

Notes:

- 2014-2019 - agreed to filed income tax returns posted on CRA webs te. There is not information prior to 2014 available on CRA.
- Analysis over the per ods prior to 2014 has not been performed due to the lack of data for this entity.

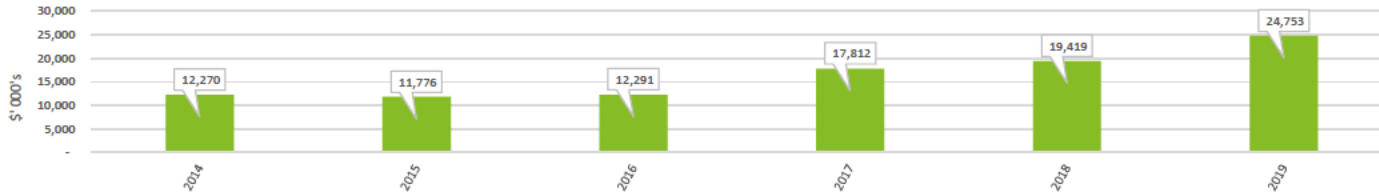
Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

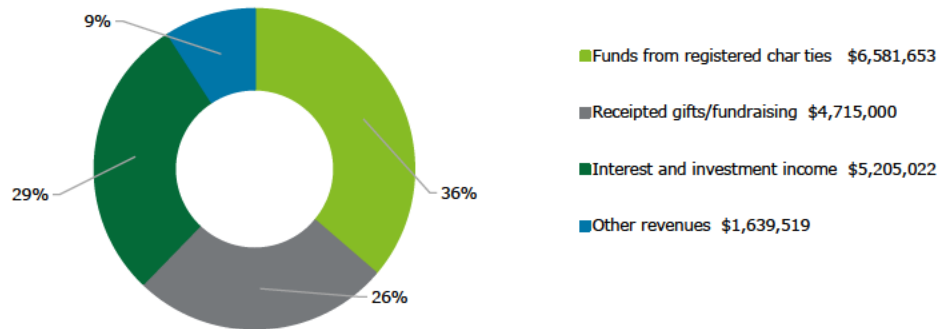
As at October 31, 2020

\$CDN

3 A summary of accumulated assets is as follows:



4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: Sierra Club Canada Foundation ("Sierra Canada")
Previous Name(s): N/A
Head Office Address: PO Box 2007 STN B | Ottawa ON K1P 5W3
Status: Registered Charity
Nature of the Entity: Charitable Organization
CRA Registration Date: November 5, 1971
Year End: December 31
Officers: Jennifer Baker ¹

Vision/Mission: ¹

To be leaders in protecting, restoring and enjoying healthy and safe ecosystems.

About: ¹

The purpose of the foundation is to advance the preservation and protection of the natural environment with charitable resources.

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2018	Total
Assets (2018)				\$ 217,580
Revenues	2,129,482	8,246,091	7,653,874	18,029,447
Foreign funding	- ⁴	55,817 ⁴	670,112	725,929
Government funding	1,700	-	280,969	282,669
Receipts from Registered Charities	-	3,367,457	2,696,164	6,063,621
Non receipted gifts	-	-	255,477	255,477
Receipted gifts	-	4,778,297	2,887,258	7,665,555
Interest and investment income	-	78,676	28,086	106,762
Revenue from sales of goods and services	-	-	4,011	4,011
Other	-	21,661	831,797	853,458

Notes:

1 <https://www.sierraclub.ca/>

2 Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.27.1.

3 Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.27.1.

4 Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by Sierra Canada prior to 2009 are detailed in Note 6 of Schedule 5.27.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Sierra Club Canada Foundation ("Sierra Canada")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	273,915	647,437	-	-	-	-	-	-	-	-	-
2001	321,859	799,674	-	1,700	-	-	-	-	-	-	-
2002	284,177	682,371	-	-	-	-	-	-	-	-	-
		2,129,482	-	1,700	-	-	-	-	-	-	-
Not Available											
2003	743,578	1,029,041	-	-	292,943	-	719,683	16,414	-	1	-
2004	769,402	1,335,973	-	-	380,033	-	949,166	6,774	-	-	-
2005	830,578	1,298,750	-	-	556,236	-	736,304	6,205	-	5	-
2006	1,272,728	1,630,035	-	-	754,646	-	860,416	14,973	-	-	-
2007	1,055,072	1,326,759	-	-	537,199	-	755,250	34,310	-	-	-
2008	433,335	1,625,533	-	-	846,400	-	757,478	-	-	21,655	-
		8,246,091	-	-	3,367,457	-	4,778,297	78,676	-	21,661	-
2009	701,472	1,565,559	290,005	-	475,110	-	724,285	11,423	-	64,736	-
2010	632,033	963,121	146,738	-	663,879	1,617	103,858	4,177	-	42,852	-
2011	310,064	917,190	183,103	-	350,120	87,479	239,800	5,058	-	51,630	-
2012	291,258	541,790	248	12,377	301,805	47,876	162,448	2,869	-	14,167	-
2013	440,851	693,975	515	27,504	348,170	29,131	237,977	2,047	-	48,631	-
2014	274,511	779,289	49,503	34,287	314,732	37,392	284,311	2,512	-	56,552	-
2015	215,537	635,452	-	13,862	242,348	8,124	294,471	-	4,011	72,636	-
2016	341,719	445,103	-	26,251	-	7,471	269,907	-	-	141,474	-
2017	272,674	542,208	-	88,471	-	28,410	319,801	-	-	105,526	-
2018	217,580	570,187	-	78,217	-	7,977	250,400	-	-	233,593	-
2019											
		7,653,874	670,112	280,969	2,696,164	255,477	2,887,258	28,086	4,011	831,797	-
TOTAL		\$ 18,029,447	\$ 670,112	\$ 282,669	\$ 6,063,621	\$ 255,477	\$ 7,665,555	\$ 106,762	\$ 4,011	\$ 853,458	\$ -

Background:

Sierra Canada is a not-for-profit society and registered charity under the Income Tax Act. (Source: CRA)

Sierra Canada registered with CRA on November 5, 1971 and is headquartered in Ottawa, ON.

Sierra Canada has a fiscal year end of December 31.

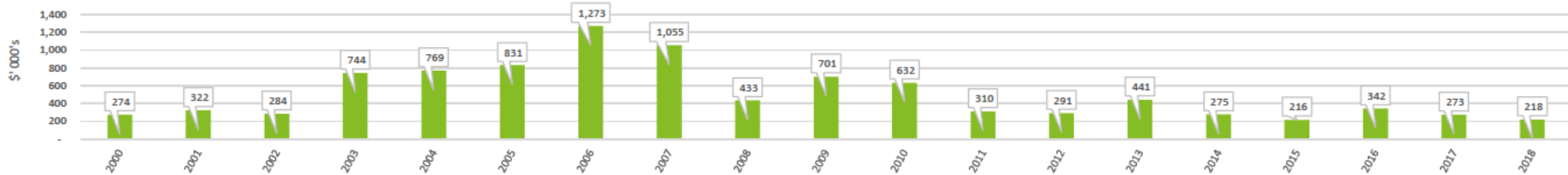
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built a database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

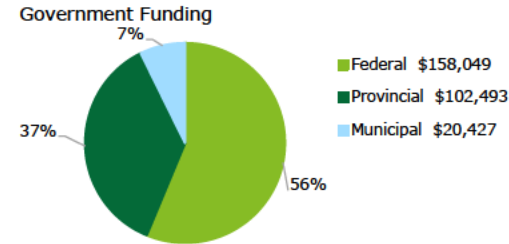
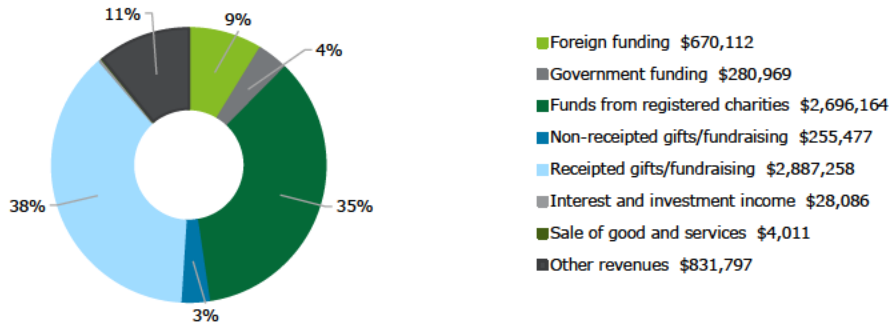
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Sierra Club Canada Foundation ("Sierra Canada")
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2018. Based on our limited review, FDO reflected, for the period 2003 to 2008, that approximately \$56,000 was advanced to Sierra Canada by way of three (3) grants. Therefore, it appears Sierra Canada received total foreign funding of approximately \$725,000 for the per od 2003 to 2018.

Deloitte is unable to reconcile all foreign funding reported by Sierra Canada in ts CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2018	Total
Foreign Funding - US ent ties	55,817	214,654	270,471
Foreign Funding - other		455,458	455,458
Total Foreign Funding	55,817	670,112	725,929

As char ties were not required to separately report foreign funding pr or to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Delo tte is unable to incorporate the pre-2009 foreign funding into the char ty's detailed financial information.

For the per od 2003 to 2018, t appears that the Sierra Canada's foreign funders are:

Grant maker	Amount (\$)
1. T des Foundat on	157,760
2. The Wilburforce Foundat on	82,308
3. The Henry P. Kendall Foundation	29,079
4. St. Louis Community Foundat on, Inc.	1,325

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED]

Vision/Mission:
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2019	Total
Assets (2019)				\$ 1,688,105
Revenues	1,808,034	5,375,907	8,892,668	16,076,609
Foreign funding	- ⁴	- ⁴	-	-
Government funding	-	453,231	491,811	945,042
Receipts from Registered Charities	-	635,705	3,215,868	3,851,573
Non receipted gifts	-	1,313,278	909,691	2,222,969
Receipted gifts	-	2,551,559	3,638,835	6,190,394
Interest and investment income	-	211,401	97,079	308,480
Revenue from sales of goods and services	-	41,191	277,159	318,350
Other ⁵	-	169,542	262,225	431,767

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.28.1.
- 3** Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.28.1.
- 4** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019

As at October 31, 2020

\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	948,262	552,131	-	-							
2001	904,929	521,059	-	-	Not Available						
2002	1,132,903	734,844	-	-							
		1,808,034	-	-	-	-	-	-	-	-	-
2003	1,193,973	577,177	-	26,839	97,401	37,230	343,541	25,928	7,385	38,853	(147,227)
2004	1,014,068	762,105	-	4,955	108,954	83,834	444,095	17,109	7,161	95,997	(368,140)
2005	1,274,539	945,233	-	103,000	45,000	235,647	508,574	25,809	-	27,203	(164,241)
2006	1,471,288	1,220,159	-	194,637	100,000	533,664	322,942	50,860	18,056	-	(201,225)
2007	1,533,089	837,473	-	48,800	142,686	183,501	388,847	58,559	8,339	6,741	(98,573)
2008	1,173,004	1,033,760	-	75,000	141,664	239,402	543,560	33,136	250	748	(223,933)
		5,375,907	-	453,231	635,705	1,313,278	2,551,559	211,401	41,191	169,542	(1,203,339)
2009	1,206,531	837,408	-	64,773	116,843	124,124	501,105	20,188	5,375	5,000	(215,503)
2010	3,314,967	835,055	-	9,425	284,030	29,286	497,991	13,973	-	350	(238,485)
2011	2,835,286	1,066,177	-	32,355	217,560	172,189	541,400	12,470	90,204	(1)	(354,563)
2012	2,916,336	937,499	-	8,405	436,123	7,309	408,599	12,202	64,861	-	(207,433)
2013	2,554,265	881,343	-	6,081	293,637	49,126	447,943	3,570	80,986	-	(236,750)
2014	1,112,270	777,998	-	-	318,437	2,329	409,028	12,471	35,733	-	(120,021)
2015	847,454	782,183	-	157,500	296,843	18,553	260,740	17,480	-	31,067	(276,908)
2016	782,940	530,425	-	-	233,907	-	222,389	3,599	-	70,530	(200,460)
2017	604,177	901,748	-	92,648	406,203	137,429	188,464	18,045	-	58,959	(290,803)
2018	1,688,105	1,342,832	-	120,624	612,285	369,346	161,176	(16,919)	-	96,320	(456,156)
2019					Not Yet Available						
		8,892,668	-	491,811	3,215,868	909,691	3,638,835	97,079	277,159	262,225	(2,597,082)
TOTAL		\$ 16,076,609	\$ -	\$ 945,042	\$ 3,851,573	\$ 2,222,969	\$ 6,190,394	\$ 308,480	\$ 318,350	\$ 431,767	\$ (3,800,421)

Background:

[Redacted background information]

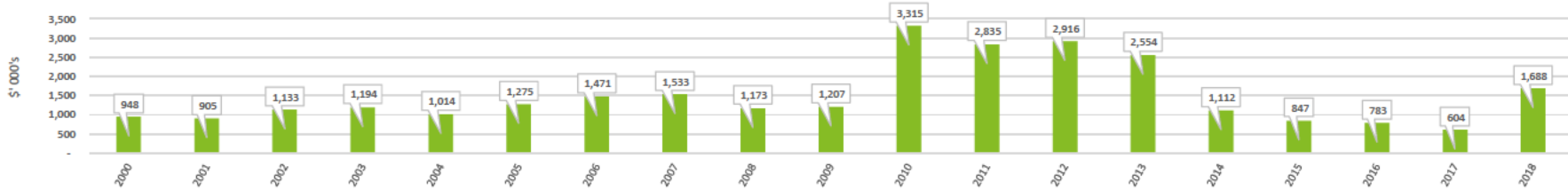
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2018 - sourced from filed income tax returns posted on CRA's website.

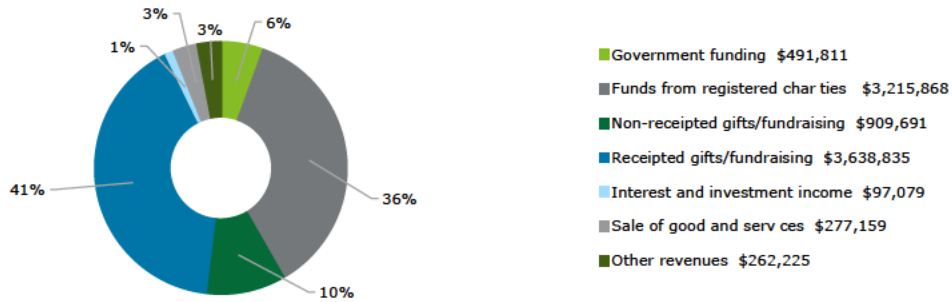
**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

**Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN**

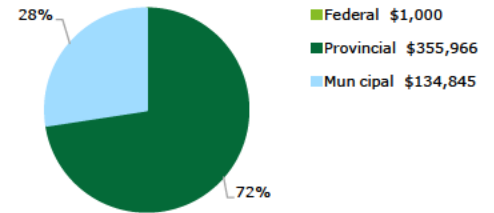
4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2018 is as follows:



Government Funding



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED] ¹

Vision/Mission: ¹
 [REDACTED]

About: ¹
 [REDACTED]

Selected Financial Information: ²

	2000-2002 ³	2003-2008	2009-2019	Total
Assets (2019)				\$ 751,044
Revenues	1,514,544	4,024,443	11,184,666	16,723,653
Foreign funding	- ⁴	610,207 ⁴	2,899,524	3,509,731
Government funding	-	273,369	1,040,277	1,313,646
Receipts from Registered Charities	-	-	40,000	40,000
Non receipted gifts	-	238,609	5,609,203	5,847,812
Receipted gifts	-	315,647	993,416	1,309,063
Interest and investment income	-	46,440	159,361	205,801
Revenue from sales of goods and services	-	-	30,754	30,754
Other	-	3,150,378	412,131	3,562,509

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.29.1.
- 3** Information for the period 2000 to 2002 is based on independent third party provided data. See Note 1 of Schedule 5.29.1.
- 4** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. Foreign funds received by [REDACTED] prior to 2009 are detailed in Note 6 of Schedule 5.29.1.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	259,597	474,455	-	-							
2001	269,074	533,634	-	-	Not Available						
2002	279,382	506,455	-	-							
		1,514,544	-	-	-	-	-	-	-	-	-
2003	281,167	469,133	-	-	-	5,079	16,377	2,990	-	444,687	-
2004	349,475	688,130	-	27,654	-	5,484	49,450	1,864	-	603,678	-
2005	229,823	739,291	-	84,474	-	11,291	77,763	2,074	-	563,689	-
2006	429,163	848,305	-	44,031	-	216,675	61,500	3,722	-	522,377	-
2007	363,631	629,239	-	57,687	-	80	30,451	21,347	-	519,674	-
2008	282,237	650,345	-	59,523	-	-	80,106	14,443	-	496,273	-
		4,024,443	-	273,369	-	238,609	315,647	46,440	-	3,150,378	-
2009	384,506	664,385	299,391	63,286	40,000	173,099	56,490	33,452	4,314	(5,647)	-
2010	408,573	786,360	213,722	103,869	-	340,517	68,732	5,785	18,062	35,673	-
2011	575,544	845,062	225,477	58,475	-	448,623	91,964	3,143	8,378	9,002	-
2012	599,404	971,385	223,757	112,972	-	500,703	74,620	11,947	-	47,386	-
2013	683,118	977,477	250,012	108,638	-	529,355	61,380	(731)	-	28,823	-
2014	653,896	1,065,710	217,871	70,821	-	635,704	79,695	24,695	-	36,924	-
2015	619,731	953,785	210,214	105,748	-	514,199	73,782	9,188	-	40,654	-
2016	861,348	1,250,530	211,821	96,270	-	713,813	151,137	17,063	-	60,426	-
2017	847,608	1,277,626	304,694	112,155	-	708,779	94,846	16,112	-	41,040	(5,000)
2018	1,021,280	1,171,125	342,199	96,895	-	540,086	131,693	16,822	-	43,430	-
2019	751,044	1,221,221	400,366	111,148	-	504,325	109,077	21,885	-	74,420	-
		11,184,666	2,899,524	1,040,277	40,000	5,609,203	993,416	159,361	30,754	412,131	(5,000)
TOTAL		\$ 16,723,653	\$ 2,899,524	\$ 1,313,646	\$ 40,000	\$ 5,847,812	\$ 1,309,063	\$ 205,801	\$ 30,754	\$ 3,562,509	\$ (5,000)

Background:

[Redacted]

[Redacted]

[Redacted]

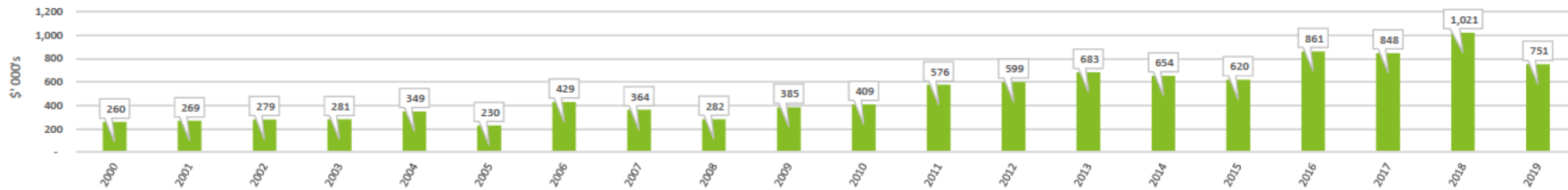
Notes:

- 2000-2002 - based on independent third party provided data. Deloitte is advised the information is based on historical charity T3010 income tax filings required by CRA. Deloitte has also been advised that the independent third party has built its database from information obtained from CRA upon request; however, a detailed breakdown of revenues is not readily available for the period 2000 to 2002.
- 2003-2013 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2014-2019 - sourced from filed income tax returns posted on CRA's website.

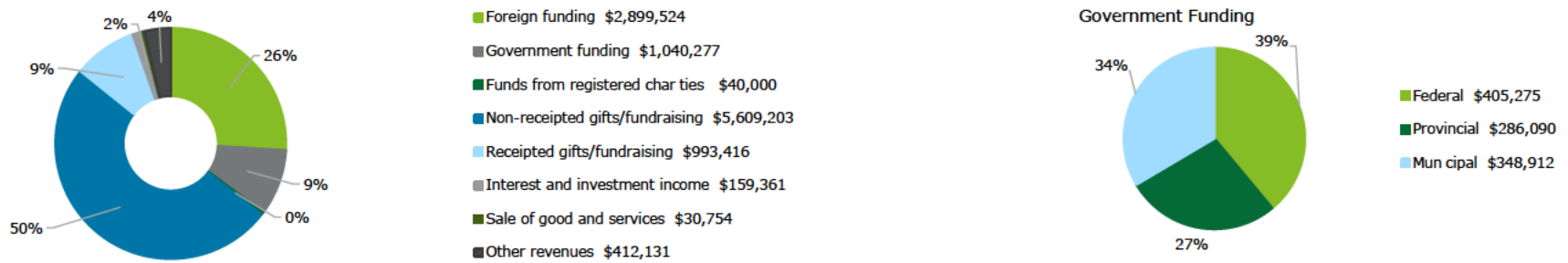
Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

4 A summary of accumulated assets is as follows:



5 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



6 Foundat on Directory Online ("FDO") provides a summary of grants reported in IRS filings for US char table organizations for the period 2003 to 2019. Based on our limited review, FDO reflected, for the period 2003 to 2008, that approximately \$610,000 was advanced to [redacted] by way of 16 grants. Therefore, t appears [redacted] received total foreign funding of approximately \$3.5 mill on for the period 2003 to 2019.

Deloitte is unable to reconcile all foreign funding reported by [redacted] in its CRA tax returns to FDO. The unreconciled amount is reflected as "Foreign Funding - other".

	2003 - 2008	2009 - 2019	Total
Foreign Funding - US ent ties	610,207	1,248,627	1,858,833
Foreign Funding - other		1,650,897	1,650,897
Total Foreign Funding	\$ 610,207	\$ 2,899,524	\$ 3,509,731

As charities were not required to separately report foreign funding pr or to 2009, where charities recorded the receipt of those foreign funds on their tax returns is not known. Consequently, Delo tte is unable to incorporate the pre-2009 foreign funding into the charity's detailed financial information.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

██████████
Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

For the period 2003 to 2019, it appears that the ██████████ foreign funders are:

Grant maker	Amount (\$)
1 The Wilburforce Foundat on	1,254,883
2 The Brainerd Foundat on	320,262
3 The Bullitt Foundat on	144,912
4 The Henry P. Kendall Foundation	48,465
5 Patagonia	41,340
6 LaSalle Adams Fund	29,987
7 T des Foundat on	18,983

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
ENGO Summary**

Name: [REDACTED]
Previous Name(s): [REDACTED]
Head Office Address: [REDACTED]
Status: [REDACTED]
Nature of the Entity: [REDACTED]
CRA Registration Date: [REDACTED]
Year End: [REDACTED]
Officers: [REDACTED]

Vision/Mission:

[REDACTED]

About: ¹

[REDACTED]

[REDACTED]

Selected Financial Information: ²

	2003-2008	2009-2019	Total
Assets (2019)			\$ 310,737
Revenues	4,834,295	10,220,036	15,054,331
Foreign funding	- ³	-	-
Government funding	-	238,840	238,840
Receipts from Registered Charities	2,100,847	8,003,596	10,104,443
Non receipted gifts	119,819	278,246	398,065
Receipted gifts	440,717	699,024	1,139,741
Interest and investment income	30,653	3,306	33,959
Revenue from sales of goods and services	25,619	100,058	125,677
Other	2,116,640	896,966	3,013,606

Notes:

- 1** [REDACTED]
- 2** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.30.1.
- 3** Prior to 2009, registered charities were not required to separately report the receipt of foreign funds. [REDACTED] reported no foreign funding nor was any foreign funding identified by Deloitte.

Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Foreign funding	Government funding	Receipts from Registered Charities	Non-receipted gifts and fundraising	Receipted gifts and fundraising	Interest and investment income	Revenue from sales of goods and services	Other revenues	Gifts made to all qualified donees
2000	Not Available										
2001											
2002											
2003	487,283	712,689	-	-	37,447	35,531	51,069	5,886	-	582,756	-
2004	425,766	881,184	-	-	41,647	30,219	193,224	7,516	526	608,052	-
2005	277,847	874,767	-	-	36,079	10,914	50,338	3,368	12,024	762,044	-
2006	457,137	820,713	-	-	671,622	16,325	29,352	3,516	-	99,898	(2,930)
2007	222,841	754,556	-	-	638,900	16,768	32,297	6,427	11,200	48,964	-
2008	229,484	790,386	-	-	675,152	10,062	84,437	3,940	1,869	14,926	-
		4,834,295	-	-	2,100,847	119,819	440,717	30,653	25,619	2,116,640	(2,930)
2009	190,967	585,922	-	96,673	413,774	7,102	40,239	-	6,067	22,067	-
2010	104,063	623,377	-	142,167	341,676	12,015	72,649	71	29,784	25,015	-
2011	128,151	610,100	-	-	404,902	47,440	91,779	86	10,373	55,520	-
2012	142,154	690,180	-	-	454,464	-	144,272	605	1,853	88,986	-
2013	305,247	761,154	-	-	645,053	-	40,263	176	16,065	59,597	-
2014	254,658	1,039,056	-	-	819,891	-	77,918	492	32,084	108,671	-
2015	224,832	1,359,366	-	-	1,224,561	26,165	28,033	178	1,948	78,481	-
2016	280,603	1,331,534	-	-	1,213,650	39,199	31,667	376	910	45,732	-
2017	202,558	1,194,997	-	-	1,050,414	65,898	24,374	155	115	54,041	-
2018	144,301	982,848	-	-	786,452	65,873	60,027	821	238	69,437	-
2019	310,737	1,041,502	-	-	648,759	14,554	87,803	346	621	289,419	-
		10,220,036	-	238,840	8,003,596	278,246	699,024	3,306	100,058	896,966	-
TOTAL		\$ 15,054,331	\$ -	\$ 238,840	\$ 10,104,443	\$ 398,065	\$ 1,139,741	\$ 33,959	\$ 125,677	\$ 3,013,606	\$ (2,930)

Background:

[Redacted]

[Redacted]

[Redacted]

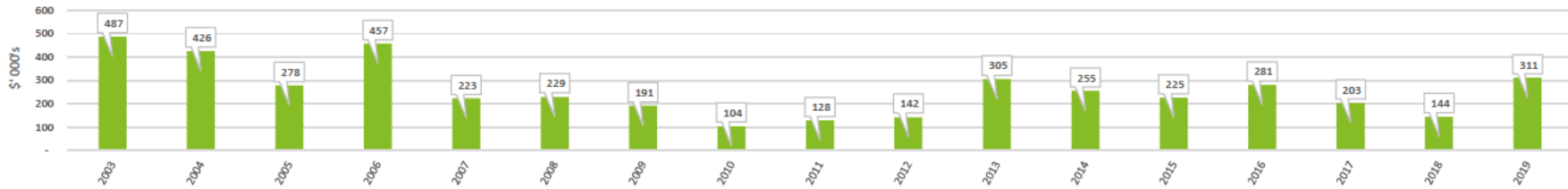
Notes:

- 2003-2014 - sourced from Charitydata website published by Blumberg Segal and The Wire. The information on Charitydata is based on historical charity T3010 income tax filings required by CRA.
- 2015-2019 - sourced from filed income tax returns posted on CRA's website.

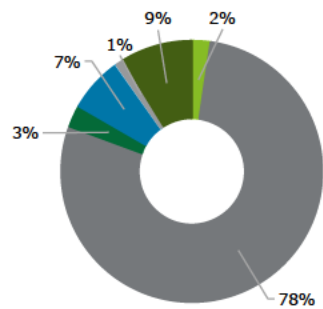
Alberta Energy Inquiry
 Environmental Non-Government Organizations ("ENGO")

Financial summary for yearly tax filings for the period 2000 to 2019
 As at October 31, 2020
 \$CDN

3 A summary of accumulated assets is as follows:

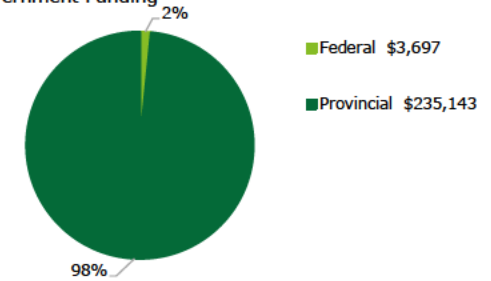


4 A summary of revenues for the period 2009 (the year CRA required disclosure of foreign funds received) to 2019 is as follows:



- Government funding \$238,840
- Funds from registered charities \$8,003,596
- Non-receipted gifts/fundraising \$278,246
- Receipted gifts/fundraising \$699,024
- Interest and investment income \$3,306
- Sale of good and services \$100,058
- Other revenues \$896,966

Government Funding



**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")
Organization Summary**

Name: Dogwood Initiative ("Dogwood BC")
Previous Name(s):
Head Office Address: 864 Queens Avenue, Victoria BC V8T 1M5
Status: Non-profit organization
Nature of the Entity: Non-profit organization
CRA Registration Date: N/A
Year Ended: March 31
Officers: N/A

Vision: ¹

To help British Columbians exercise local control to create healthy and prosperous communities by helping these communities and First Nations gain more control of the land and resources around them so they can be managed in a way that does not rob future generations for short-term corporate gain.

About: ²

Dogwood BC (formerly known as Dogwood Initiative) was incorporated in British Columbia in 1998.

Since 2007 Dogwood BC has helped prevent the expansion of carbon pollution and oil tanker traffic on the West Coast and is best known for the No Tankers campaign.

Selected Financial Information: ³

	2009 - 2019	Total
Total Assets (2014)		\$ 578,933
Revenues	13,914,153	13,914,153
Grant income	5,255,302	5,255,302
Individual donations	6,195,865	6,195,865
Fees for service	2,108,434	2,108,434
Other revenue	354,552	354,552

Notes:

- 1** Dogwood Annual Reports
- 2** <https://dogwoodbc.ca/>
- 3** Selected financial information is an overview of information presented in the detailed financial summary attached as Schedule 5.31.1.
- 4** Dogwood BC is not a registered charity. Consequently, there is no financial information available on CRA or CharityData. Information used in this analysis has been obtained from available annual reports.
- 5** The materials provided by Vivian Krause ("**Krause Materials**") contained an analysis of grants provided to Dogwood BC from foreign organizations for the period 2008 to 2019. Based on our review grants totaling approximately \$3.4 million were received from nine (9) United States organizations ("**US Foundations**"), all of which appear to be involved in the Alberta Resource Development Opposition. We have been unable to independently confirm the receipt of these funds by Dogwood BC.
- 6** The information provided in the Krause Materials in respect of the \$3.4 million in foreign funding was traced to IRS information returns and reconciled to Foundation Directory Online ("**FDO**"). FDO provides a summary of grants reported in IRS filings for US charitable organizations for the period 2003 - 2019. The \$3.4 million in foreign funding is detailed in Note 6 of Schedule 5.31.1.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

Dogwood BC ("Dogwood")
Financial summary based on annual financial statements for the period 2009 to 2019
As at October 31, 2020
\$CDN

Fiscal Tax Year	Total Assets	Total Revenue	Grant income	Individual donations	Fees for Service	Other	Program Expenditures
2009	Not Available	392,897	247,217	123,011	22,669		328,301
2010		511,384	322,098	167,795	21,491		382,868
2011		591,027	370,801	194,371	25,855		469,946
2012		812,208	377,455	311,062	58,691	65,000	721,167
2013	332,485	1,065,127	437,618	372,441	211,868	43,200	878,485
2014	578,933	1,390,271	626,388	547,737	187,608	28,538	929,413
2015	Not Available	1,575,357	575,359	818,103	159,306	22,589	1,145,399
2016		2,242,446	922,447	926,396	350,427	43,176	1,549,705
2017		1,641,933	452,899	811,454	359,189	18,391	1,186,451
2018		1,921,373	495,011	1,042,259	319,341	64,762	1,396,033
2019		1,770,130	428,009	881,236	391,989	68,896	1,259,228
TOTAL			\$ 13,914,153	\$ 5,255,302	\$ 6,195,865	\$ 2,108,434	\$ 354,552

Background:

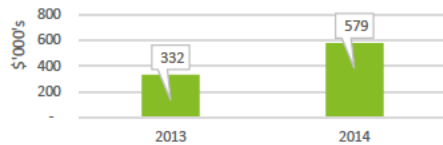
Dogwood is a not-for-profit organization.

Dogwood was incorporated in British Columbia in 1998 and is headquartered in Victoria, British Columbia.

Dogwood has a year-end of March 31.

Notes:

- 1 Dogwood is not a registered charity. Consequently, there is no financial information available on CRA or CharityData. Information used in this analysis has been obtained from available annual reports.
- 2 A summary of accumulated assets is as follows:

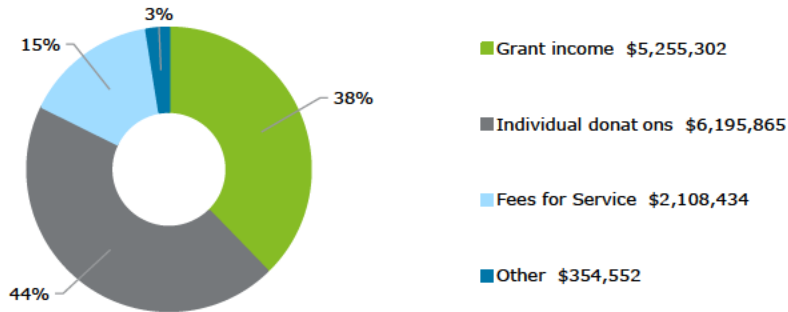


Dogwood only published a summary of its balance sheet in its 2014 Annual Report. No other information with respect to the assets is available.

**Alberta Energy Inquiry
Environmental Non-Government Organizations ("ENGO")**

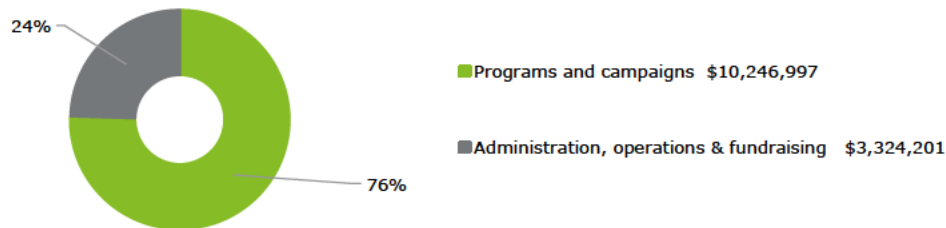
Dogwood BC ("Dogwood")
Financial summary based on annual financial statements for the period 2009 to 2019
As at October 31, 2020
\$CDN

3 A summary of revenues for the period 2009 to 2019 is as follows:



Other revenues reported in 2012 and 2013 were In-Kind donations. No descriptions were provided for 'Other Revenues' in subsequent years.

4 Dogwood reported total expenditures of approximately \$13.6 million for the period 2009 to 2019, of which 76% was spent on Dogwood campaigns including, but not limited to, the No Tanker Campaign and



5 Based on our limited review of available information, for the period 2003 to 2008, it appears that approximately \$110,000 was advanced to the Dogwood by way of four (4) grants from foreign organizations. Therefore, it appears that Dogwood received total foreign funding of approximately \$3.4 million for the period 2003 to 2019.

Based on our limited review it appears that four (4) of the foreign organizations made contributions indirectly to Dogwood through Tides Canada. \$86,000 of the total foreign funding identified as being made to Dogwood has been excluded from the Dogwood foreign funding balance as these grants appear to be included in the Tides foreign funding balance in Note 6 of Schedule 5.4.1.

	2003 - 2008	2009 - 2018	Total
Foreign Funding	\$ 109,749	\$ 3,285,906	\$ 3,395,655

For the period 2003 to 2019, it appears that the Dogwoods's foreign funders are:

Grant maker	Amount (\$)
1 Tides Foundation	1,593,378
2 Tides Canada Foundation	611,675
3 Brainerd Foundation	281,107
4 Oak Foundation	260,678
5 Westwind Foundation	214,523
6 Wilburforce Foundation	174,231
7 Bullitt Foundation	145,404
8 Patagonia	78,808
9 Energy Foundation	35,851