

ANNUAL REPORT 2017



For the 2017 Annual Report we chose the theme "Celebrating Together".

What makes BC Agriculture in the Classroom Foundation great is farmers, supporters, teachers, students and friends working together to learn about or teach the agriculture story. As partners in agriculture education we have lots to celebrate!

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"I can't tell you how much the students in my class are loving this hands-on project and experience! I think we've created some future gardeners (and hopefully some farmers)."



OUR MISSION

"Working to bring BC's Agriculture to our Students."

The BC Agriculture in the Classroom foundation is a registered charity #89172 0161 R001 whose purpose is:

- students and society
- as an important part of our economy, health and way of life
- food safety, and other agricultural products
- To partner with the education, agriculture, health and business
- accomplish the purpose of the Foundation
- choice

To promote the value of agriculture, sustainable food systems and the protection of BC's agricultural resource base to our educators,

To provide educators and students with quality educational resources, programs and other agricultural information that highlight agriculture

To enable students to make informed decisions about food choices,

communities to develop, implement and evaluate quality initiatives

To build the relationship between BCAITC and its stakeholders to

To promote careers in agriculture as a viable and desirable career





PRESIDENT'S REPORT

On behalf of the BCAITC board of directors, I am excited to report another year of excellence for our wonderful foundation. This year saw many successes that saw educators across the province becoming better equipped to bring BC's agriculture to our students.

As always, our donors and stakeholders are paramount to the success of our programs. We thank you for your commitment to BCAITC and look forward to many more years of partnership. Our wonderful programs, such as the BCSFVNP, Take a Bite of BC, Fresh to You and Planting a Promise brought smiles and excitement to classrooms from K – 12. It was also exciting to see many new teachers take part in "Spuds in Tubs", thanks to many new program donors who sponsored individual classes.

Our board said goodbye to three members in 2017: treasurer, lain Sutherland, and directors Michel Benoit and Sharon Eistetter. We thank them for their time and dedication while serving on the board. The board was excited to welcome our new members: Chantal Keely, a Relationship Manager with Farm Credit Canada and Kurt Bausenhaus, a partner in KPMG's agribusiness practice. We are pleased that the skills they bring are of great benefit to the board.

As always, we want to express our appreciation to our staff, led by Executive Director Pat Tonn, for their hard work in facilitating and implementing the many programs we offer.

Joe Massie President

We are pleased to report great progress in 2017 and lots of celebrating! We ventured over to Maple Ridge for our Spring Fling Fundraising dinner hosted by the Take a Bite of BC Chefs and local Culinary Arts students in April. It was a sold out event celebrating the best of BC products and culinary excellence; many thanks to all of our partners who contributed to the success of the evening and to those who supported our fundraiser. We also celebrated our long time President Sarah Ryall for her many years of leadership on the board of directors as she stepped back this year to mentor a new successor.

As we embarked on our new strategic plan we looked at new ways to change and grow. The year was busy with program and resource development, website redesign, and planning for new ways to connect with supporters and teachers. We have new donors, friends and social media followers to celebrate, many of whom you will see throughout this annual report.

In the fall we hosted our Harvest Celebration in our Pencil Patch garden, to appreciate those who share with us in telling the agriculture story. Partners, Donors, Board Members and Staff enjoyed the chicken bar-b-q and fun activities in the garden, not to mention the many pies and fall harvest vegetables that friends of BCAITC took home to enjoy.

We celebrated new staff members as well, Sarah Allin was the Educational Programs Assistant for the summer, Paul Boudreau became our Logistics Coordinator for the BC School Fruit and Vegetable Nutritional Program as well as the Program Coordinator for the Take a Bite of BC program, and Karen Myskiw joined us as the Education Specialist for the 2017-18 school year. With new Board members as well, and several reviews of our programs to reach more students or more parts of the province, we look forward with renewed excitement for change and improvement.

As an organization, and partners in agriculture education we have lots to celebrate! Thank you to so many who believe in us and joined our team! There is still room for more!

Pat Tonn Executive Director



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EXECUTIVE DIRECTOR'S REPORT



BOARD OF DIRECTORS 2017

OUR STAFF

PRESIDENT





Joe Massie B.Sc., B.Ed., M.E.T. Teacher SD #33 - Chilliwack

Gurinder Cheema B.A., B.Ed., M.Ed. Creekside Hothouse Ltd.



lain Sutherland P.Ag., CCA Bank of Montreal

M.P.H., R.D.

Registered Dietitian,

Overwaitea Food Group



Sarah Ryall B.Sc. (Hons) Producer - Delta





John Munro B.Sc., B.Ed., Teacher SD #34 - Abbotsford



Donna Jack Producer Women's Institute



The BC Agriculture in the Classroom Foundation is administered by its Executive Director Pat Tonn, B.H.Ec., B.Ed.

Emma Sweeney is the Communications Coordinator for the Foundation and coordinates the Pencil Patch – A Garden for Learning.

Carla McBeth is the Lead program and Logistics Coordinator for the BC School Fruit and Vegetable Nutritional Program +Milk and Fresh to You Fundraiser.

Paul Boudreau is the Logistics Coordinator and School Liaison for the BC School Fruit and Vegetable Nutritional Program +Milk and the Coordinator for Take a Bite of BC program.

Jody Fraser is the Program Assistant for the BC School Fruit and Vegetable Nutritional Program +Milk.

Glenda Johnston is the Program Coordinator for Spuds in Tubs, the Pencil Patch, Planting a Promise and the Summer Institute, as well as coordinating the AITC Office.

Karen Myskiw is the Education Specialist for the 2017/18 school year and the Harvest Bin Project Coordinator.

Laura McKenzie is the Foundation's IT and Infrastructure Manager.

Sarah Allin was the Educational Programs Assistant for the summer.



B.Sc.

Backrow from Left to Right Glenda Johnston, Karen Myskiw & Paul Boudreau Frontrow from Left to Right Pat Tonn, Carla McBeth, Jody Fraser, Laura McKenzie & Emma Sweeney







Students observe and make predications when they first receive the seed potatoes. Planting begins the week before spring break in March, and then tending to the plants is added into the daily school activities. Watering and measuring ensures the plants stay strong and healthy. This program is in over 70 communities across the province.

In mid June the students prepare for the harvest. The harvest is the most exciting part of the program for the students; celebrating with a party, reviewing the growing season, and then parents help to prepare a dish with the potatoes!

Spuds in Tubs is funded by

W & A Farms | BC Potato and Vegetable Growers | Canadian Western Bank | CY Grower Supplies Ltd. | Net Zero Waste | Sea Soil-Port McNeil | Terra Link Horticulture Inc. | Art Knapp's Plantland-Courtney | Benjamin Moore - Abbotsford | Buckerfields | Hunter's Garden Center | Dykhof Nurseries Ltd. | Garden Works - Mandeville and Lougheed | Minter Country Gardens | Phoenix Perennial | Sticks 'N Stones Nursery | Grow and Gather | PEI Bag Company | Leslie McConnell - MNP Vandeven Financial Solutions Ltd. | Amber Holliday Anita Bramhoff | Clayton Willms | Colwood Women's Institute | Crystal Smith | David & Anita Stewart | Donna Leong | Donna Veld | Harwin School Parent Advisory Council | Jack Brown | Jenny Syberg-Olsen | Joanne Blackmore | Julie Hébert-Thifault | Julie-Catherine Bussiéres | Karen Epp | Kathleen MacDonald | Kilmer Elementary Parent Advisory Council | Langley School District | Laurryn Gerzymisch | Martin Morigeau P.A.C | Mike Lowrie | Nicholas Maurer | Raman Dherari | Savory Elementary | School District 91 (Nechako Lakes) | Shaun Fraser | Shirley Cheung | Sonia Grewal | Upper Sumas Woman's Institute | Waverley Elementary School

"Once again, Spuds was an amazing experience for our students that filled them with wonder, excitement and laid the foundation for deep learning to occur in an authentic environment."

> -Mika Livingston, Donald E. McKay Elementary



Planting A Promise

Planting a Promise gives students the opportunity to discover the wonder of flower bulbs. Students learn about the life cycle of a daffodil bulb, the basic needs of plants and the different physical and environmental characteristics that can affect plant growth. The celebration comes when the beautiful daffodils flourish in the Spring, and students show ownership and pride in their flowers.

Planting A Promise is funded by

Van Noorts Bulbs | Alpine Garden Club of BC | Art Knapp's Plantland – Courtenay | Buckerfield's Ltd | Hunter's Garden Centers – Vancouver, Surrey | Dykhof Nursery – North Vancouver | GardenWorks – Mandeville, North Burnaby | Grow and Gather – Maple Ridge | Minter Country Garden -Chilliwack | Phoenix Perennials - Richmond | Sticks N Stones Nursery – Campbell River



458 Classrooms **11,450** Students

U

2,290

91,600 Potatoes Harvested **303** Classrooms

7,578 Students "Everyone has been raving about the daffodils: students, staff and people from the communtiy. The flowers are truly spectacular."

> - Janet Bourchier, Webster Elementary





"We love the fresh veggie fundraiser! It feels like a good deed. We love seeing students eat the veggies and get excited about them. The recipe cards are a nice way of saying thank you."

> -Leta Smith-Hodgson, Errington Elementary

FUNDRAISER

The Fresh to You Fundraiser is offered to schools participating in the BC School Fruit and Vegetable Nutritional Program. It provides access to locally grown fruits and vegetables within BC communities, through a simple and effective fundraising initiative in the fall season. Schools benefit by receiving a 40% profit. The program is delivered to BC schools in partnership with Buy Low Foods.

Supported by the Province of British Columbia and the Provincial Health Services Authority

What a successful fundraiser for us. Not only was it a great return financially for the school, but knowing these are BC products and ones we all need and love makes "selling" a no brianer. Thank you!"

> – Jennifer Lindberg, Lord Selkirk Elementary





The Pencil Patch is the garden for learning. Events and activities include self-guided tours through the garden and its ecosystem and lessons on subjects such as: soil, pollinators, water, growing zones, the Agriculture Land Reserve, invasive species, greenhouses, crop rotation, and more. School visits are full of action and smiles! We recruited volunteers to assist our staff in the Pencil Patch. The volunteers help with lessons and assist with the maintenance of the garden. Thank you to Sheryl Martens, Barb Hudson, Gail Chan, Cathy Botkin, Tanya Ruscheinski, Pete Fraser, Jo-Ann Frost, Elizabeth Margerison, and Clayton Botkin for supporting our garden programs.

Partners

Abbotsford Community Garden | BC Youth in Agriculture Foundation | City of Abbotsford | McDonald & Ross Construction Ltd.



150 BC Communties

44,718 Ibs Fresh BC Produce 3,615 Bundles Sold



17 School



"I learned that planting is harder than it looks, because most people think you just have to water it. You actually have to check on it and tend to it by feeding it with water and fertilizer, and making sure it gets enough sunlight."

-Josh, Student







11 Volunteers & Staff





SCHOOL FRUIT AND VEGETABLE NUTRITIONAL PROGRAM



Supported by the Province of British Columbia, the Provincial Health Services Authority and the First Nations Health Authority

"Some students don't get to enjoy these treats at home, so I thank you for taking time to send our school fruits, vegetables, and milk, encouraging our learners to eat healthy."

> - Yvette McMillan, Nisga'a Elementary School

+ MILK

Milk and its nutritional benefits have been a positive addition to the BC School Fruit and Vegetable Program since 2013. Milk delivery was delivered to Kindergarten to grade five students thanks to a partnership with the BC Dairy Association. Primary students also enjoy the story "A Cow's Tale" with their teachers; a story about life on the dairy farm.

Supported by the Province of British Columbia, the Provincial Health Services Authority and the BC Dairy Association







6,856,764 Fruit & Veg Servings







"The students have always loved drinking the milk. The size of the servings is just perfect, and I feel good about giving it to my students!"

> -C. Brunner, Park Avenue **Community School**







Take a Bite of BC provides fresh BC grown products to BC Culinary Arts Secondary schools through the generous donations of agricultural suppliers within the province. The BC products enhance the culinary students' learning experience by enabling them to work with fresh local products and the teaching chefs provide awareness about the foods that are grown on farms in the province. Chef Instructors and the students are inspired to create recipes featuring these local products that are prepared and offered to the student population through the school cafeteria.

The Take a Bite Spotlight Series is a part of this program presented by farmers and BC Agriculture in the Classroom to explore the growing of BC products, the path products take, and the jobs and careers involved from the farm to the kitchen. Both Culinary Arts classes and Home Economics classes have benefitted from the real life stories and interaction with BC farmers.



"I have never had classes so interested in being creative with what Take a Bite delivers. This has given me the chance to link class theory with the reality of where local foods come from and the people who do the work to get it here."

-Chef Regan, Sir Charles Tupper Secondary "Students are always eager to see what is arriving and challenge themselves to find and create different dishes that truly highlight that product."

> – Chef Randle, Maple Ridge Secondary

Take a Bite of BC Partners

BC Blueberry Council | BC Broiler Hatching Egg Commission | BC Cattlemen's Association | BC Chicken Marketing Board | BC Cranberry Marketing Commission | BC Dairy Association | BC Egg Marketing Board BC Fresh | BC Frozen Foods Ltd. | BC Hot House Foods | BC Pork Producers' Association | BC Processing Vegetable Industry Development Fund | BC Raspberry Industry Development Fund | BC Salmon Farmers Association | BC Shellfish Growers Association | BC Strawberry Growers' Association | BC Tree Fruits | BC Turkey Marketing Board | Creekside Hothouse Ltd. | Evergreen Herbs | Fraser Valley Cole Crop Growers' Association | Fraser Valley Peas, Bush Beans & Corn Growers' Association | Golden Valley Foods | Houweling's Tomatoes | Metro Vancouver Agriculture Awareness Grant | Nature's Touch Frozen Foods (West) | Ocean Spray Prairie Mushrooms | Snowcrest Frozen Foods | South Alder Farms | Sunrise Poultry Processors | Van Eeekelen Enterprises Ltd. | Versa Cold Logistics Services | Windset Farms | Alberta Canola Producers Commission











"The farmers are creating a great quality product and we are so grateful for these people for supporting our programs. It makes me proud to live in BC. "

> -Chef Roodenrys, Semiahmoo Secondary







SUMMER INSTITUTE



Every July, teachers hungry to expand their knowledge of agriculture become the students at BC Agriculture in the Classroom (BCAITC) and the UBC Faculty of Education's Summer Institute course in Abbotsford. Together with instructor Joe Massie, we provide teachers with professional development tools and resources to help them integrate important concepts related to food, the agriculture industry, and environmental sustainability into their classrooms.

Teachers got an insider's view of agriculture through field trips with Bruce Wisbey to Wisbey's Vegetables, Locarno Dairy Farm, Calais Farms Greenhouse, CJ Turkey Farm and Sardis Secondary School Farm, and various guest speakers including: Dave Sands, Marc Schutzbank, Jeremy Dunn, Erica and Doug Fossen. Participants in this five-day course explore practical ways to integrate concepts related to food production and consumption, food safety, agricultural issues, and sustainability across the curriculum at all grade levels. The meals for the week were sponsored by Maple Lane Farms Ltd as well as BC Salmon Farmers and prepared by chefs Trevor Randle and Daniel Lesnes. The result is created curriculum projects and lesson units that can be shared with students, as well as other educators around the province, that are rich in agricultural literacy. "This course reconnected me with my agricultural roots. I'm excited to pass this onto my colleagues and students."

-Teacher 2017

OUTSTANDING TEACHER AWARD

In 2017, the Foundation recognized Tania Toth of Sardis Secondary School as the Outstanding Teacher of the Year. Her dedication and excitement to ignite curiosity and interest about agriculture in young people through the School Farm makes Tania a champion for agriculture.

SCIENCE FAIR AWARDS

11 Regional Agriculture in the Classroom Science fair Awards for 2017 were offered through the Science Fair Foundation of BC.

THANKS TO OUR SUPPORT TEAM

Nicole Davey is the bookkeeper for the Foundation. Nicole works closely with the President, Treasurer and Executive Director.

Trevor Randle – Chef Instructor from Maple Ridge Secondary – is the BCAITC celebrity Chef, taking the Take a Bite of BC message to public events.

Nathan Hampson of Stratum Systems administers the website and provides support service to it and to our computer systems.

Michela Sorrentino of hermani + sorrentino design and Jackie Veasey of Two Bears Creative provide graphic design for the Foundation. Carol Watterson edits materials for our website.

Ken Forcier of Kenneth A. Forcier CPA Inc. of Abbotsford completed the Review Engagement for 2017 and subsequently provided the Foundation's financial statements.

Barbara Adams of HR Architects works with the Foundation Board and staff on Board Governance and Human Resources.

32 Teacher Participants 5 Davs 12 Speakers 8 Farmers





EDUCATION SPECIALIST REPORT | JAN - JUNE

For the first half of the 2017 year, I was fortunate to be able to work on a number of projects in partnership with various agriculture organizations. The first undertaking was a contract with the Ministry of Agriculture for a Needs Assessment surrounding careers resources in agriculture, and five career modules for AgriCareer Quest. The Needs Assessment involved working with a researcher to design and conduct surveys for our 4 target audiences (high school and post-secondary students, teachers, and industry professionals). Results were then analyzed with the help of an advisory committee, and a report produced highlighting our findings, the most significant of which is that students and teachers still prefer in-person experiences, including guest speakers and fieldtrips, for learning about careers in agriculture. The five career modules were used at AgriCareer Quest 2017 (hosted by 4-H BC) to teach students about job searches, resume and cover letter writing, interview skills and networking.

I also worked with Journey 2050, BC Landscape and Nursery Association (BCLNA) and the Delta Farmers' Institute (DFI) to develop resources. For the DFI, the original Spuds in Tubs booklet was merged with the Climate Action Initiative booklet, in order to create a single resource that allowed for easier facilitation of this extension program in Delta. Working with BCLNA, we designed a Plant Something Bee Friendly poster, postcard, and two short videos that are now available for order on the BCAITC website. As a follow up to this, lesson plans were written that made use of these newly created resources. With AITC Canada, we also promoted Journey 2050, an online game and six modules that help students understand the intricacies of sustainably feeding the predicted 9 billion people in the year 2050.

Teacher education continued to be a theme with presentations throughout the province to help introduce a variety of new lessons and activities available to teachers and covering topics such soil science, pollinators, and composting. While we continue to have a strong presence at professional development days in the Lower Mainland, the highlight this spring was attending the Prince George Spring fling conference. This experience really highlighted for me the importance of reaching out to different areas of the province.

BC AITC has an extraordinary amount of potential in high school classrooms. Over the course of the 2016/17 school year, Rick Hansen secondary embarked on an aquaponics pilot project in which students designed systems from scratch. It was an honor to be part of their journey as they worked their way through the design process, trouble shooting, and collaborating with experts. In June, students proudly explained their systems and showed obvious passion for what they learning, it drove home the importance of what we as an organization do for agriculture education.

Jennifer Long



EDUCATION SPECIALIST REPORT | SEPT - DEC

Beginning in September I continued with the Education Specialist's monthly newsletter that informs BC teachers of the latest developments at BCAITC. Partnering with BC Greenhouse Growers for BC Greenhouse Veggies Days for next year we will add school tours, in May 2018. We had a jumpstart on planning and preparation, creating a document to outline the core competencies and content for grades 3-12 with relevant connections, such has Foods Studies, Culinary Arts, Entrepreneurship, Marketing and Careers as well as Tips for Tours handbook that outlines preparation for school field trips through a greenhouse.

In October, the BC Teachers' Super Conference attended by, 6500 teachers, had all hands on deck as BCAITC staff found themselves at two locations, and on the tradeshow floor promoting our range of programs. I facilitated a workshop: Using Mapping for Changing Students' Views on Agriculture and introduced the Harvest Bin Project, pollinator lesson plans and resources, to a wider audience.

For November, the first spotlight for Take a Bite of BC gathered accolades as both students and teachers embraced the talk by shellfish farmer Steve Pocock, and Darlene Winterburn and enthusiastic students shucked fresh, raw oysters provided for the Food Studies and Culinary Arts classes.

There is more to come in 2018 as we prepare for teacher professional development opportunities in agriculture for the New Year.

Karen J Myskiw





THANK YOU TO OUR DONORS IN ANNUAL GIVING 2017

Grand Champions \$10,000+



Farm Credit Canada | BC Chicken Growers' Association | B&B Contracting Ltd. | BC Tree Fruits | Harker's Organics | Donna & Steven Jack

Red Ribbon Donors \$1,000+

Dr. Norma Senn | Sarah & David Ryall | BC Provincial Employee Community Service Fund | Walter & Elsie Goerzen | C. Botkin Enterprises Ltd. | Pat Tonn | Doug & Sheila Rogers | Andreas Dolberg | Vandeven Financial Solutions Ltd representing - The Co-operators

Special Gifts

Atchelitz Women's Institute | Alpine Garden Club of BC | Ann & Peter Jolliffe | Sydney Massey | Gerry Kasten | Kathleen Zimmerman

White Ribbon Donors \$500+

Bill Weismiller | Douglas & Margaret Sampson/Semiahmoo Suffolks HR Architects | Golden View Farm Ltd.

Green Ribbon Donors \$50+

Lance & Rhonda Hill

North West Tank Lines | Farm Community Council | Kim McConnell | Network Paper & Packaging | BC Broiler Hatching Egg Commission | MNP - Leslie McConnell | Mary Robson | Greta & Ted DeJong | Tina Maltese | Suzanne Hall | Carolyn Farris | Caroline Keith Gratton

Together we are making a difference for Agriculture

BRITISH COLUMBIA AGRICULTURE IN THE CLASSROOM FOUNDATION

FINANCIAL STATEMENTS (Unaudited)

DECEMBER 31, 2017

BRITISH COLUMBIA

AGRICULTURE IN THE CLASSROOM FOUNDATION

December 31, 2017

Index to the financial statements

KENNETH A. FORCIER CPA INC.

CHARTERED PROFESSIONAL ACCOUNTANT

Accounting * Auditing * Income Tax

109 - 2611 Pauline Street Abbotsford. BC V2S 3S2

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

Independent Practitioner's Review Engagement Report

Financial Statements

Statement of financial position

Statement of operations

Statement of changes in net assets

Statement of cash flows

Notes to financial statements

Schedule I - Schedule of BC School Fruit and Vegetable Nutritional Program

Schedule 2 - Schedule of program sponsorships and grants

Schedule 3 - Schedule of other programs

To the members of: British Columbia Agriculture in the Classroom Foundation

I have r eviewed the accompanying financial s tatements of B ritish Columbia A griculture in the C lassroom Foundation that comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended and a su mmary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management t determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial s tatements in accordance with C anadian generally accepted s tandards f or r eview engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with C anadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Telephone: 604-853-4707 Fax: 604-853-9288

KENNETH A. FORCIER CPA INC.

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Basis for Qualified Conclusion

In common with many not-for-profit organizations, British Columbia Agriculture in the Classroom Foundation derives revenue from f undraising activities, the completeness of which is not susceptible to m e obtaining evidence I considered necessary for the purpose of the review. A ccordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of British Columbia Agriculture in the Classroom Foundation. Therefore, I was unable to determine whether any adjustments might have been found necessary with respect to fundraising revenue, excess of revenue over expenses, and cash flows from operations for the years ended December 31, 2017 and 2016, current assets as at December 31, 2017 and 2016 and net assets as at January 1 and December 31 for both the 2017 and 2016 year ends. My conclusion on the financial statements as at and for the year ended December 31, 2016 was modified accordingly because of the possible effects of this limitation in scope.

Qualified Conclusion

Abbotsford, British Columbia

March 28, 2018

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of British Columbia Agriculture in the Classro om Foundation as at December 31, 2017, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Jul C. Tri Old lue.

Kenneth A. Forcier CPA Inc. **Chartered Professional Accountant**

AGRICULTURE IN THE CLASSROOM FOUNDATION

STATEMENT OF FINANCIAL POSITION (Unaudited)

ASSE

CURRENT

Cash and Cash Equivalents (Note 3) Accounts Receivable **GST** Refundable Inventory (Note 2b) Prepaid Expense

LONG TERM

Capital Assets (Notes 2, 5)

LIABIL

CURRENT

Accounts Payable and Accrued Liabilities Unearned Revenue (Note 6)

NET AS

NET ASSETS Capital Asset Fund Unrestricted Net Assets

Approved by the Board

The accompanying notes are an integral part of these financial statements. Kenneth A. Forcier CPA. Inc.

BRITISH COLUMBIA

As at December 31, 2017

	<u>2017</u>		<u>2016</u>
ETS			
	\$ 5,191,605 10,945 24,845 30,147 <u>4,481</u> 5,262,023	\$	6,331,694 16,975 27,617 35,469 4,017 6,415,772
LITIES	\$ <u>1,269</u> 5,263,292	\$ <u></u>	<u>1,710</u> 6,417,482
SSETS	\$ 28,149 <u>4,242,533</u> <u>4,270,682</u>	\$ 	793,885 4,629,066 5,422,951
	 1,269 991,341 992,610 5,263,292		1,710 992,821 994,531 6,417,482

STATEMENT OF OPERATIONS

(Unaudited)

For the year ended December 31, 2017

AGRICULTURE IN THE CLASSROOM FOUNDATION

STATEMENT OF CHANGES IN NET ASSETS (Unaudited)

	<u>2017</u>	<u>2016</u>		Capital <u>Asset Fund</u>	<u>Unrestricted</u>	<u>2017</u>	<u>2016</u>
RECEIPTS			BALANCE, beginning of year	\$ 1,710	\$ 992,821 \$	994,531 \$	907,489
Donations	108,650	71,412		. ,	. , .	, .	,
Program Revenue and Other (Schedule 1)	257,721	312,658	Surplus (Shortfall) of revenue over	· _	(1,480)	(1,480)	87,646
Program Sponsorships and Grants (Schedule 2)	78,247	58,667	expenditures:				
Interest	74,007	68,404	Transfer from unrestricted:				
Resource Sales	1,260	284	Amortization	(441)		(441)	(604)
	519,885	511,425	SURPLUS, end of the year	\$ <u>1,269</u>	\$ <u>991,341</u> \$	<u> 992,610</u> \$	994,531
EXPENDITURES Advertising and Promotion Conference and Meetings Contracts and Wages Insurance Office and Miscellaneous Professional Fees Resources Development and Printing Travel Programs - Other (Schedule 3)	43,329 4,306 291,953 3,648 7,205 6,150 55 3,619 161,100	$\begin{array}{r} 34,652\\ 24,972\\ 204,757\\ 3,645\\ 11,418\\ 6,150\\ 18,641\\ 3,836\\ \underline{115,708}\end{array}$					
	521,365	423,779					
SURPLUS (SHORTFALL) OF RECEIPTS OVER							

EXPENDITURES (1,480) \$_____ 87,646 \$

The accompanying notes are an integral part of these financial statements.

BRITISH COLUMBIA

For the year ended December 31, 2017

STATEMENT OF CASH FLOWS

(Unaudited)

December 31, 2017

Cash Provided by Openating Activities	<u>2017</u>	<u>2016</u>
Cash Provided by Operating Activities Net surplus (Shortfall)	\$ <u>(1,480</u>)	\$ <u>87,646</u>
Changes in non-cash working capital:		
Accounts Receivable	6,031	(11,875)
GST Recoverable	2,772	1,059
Inventory	5,322	10,485
Accounts Payable and Accrued Liabilities	(765,737)	387,420
Unearned Revenue	(386,533)	(1,415,531)
Prepaid Expense	(464)	
	<u>(1,138,609</u>)	(1,028,442)
Cash Flows used in Financing Activities		
Cash from Investing Activities		
Increase (decrease) in cash and cash equivalents	(1,140,089)	(940,796)
Cash and cash equivalents, beginning of year	6,331,694	7,272,490
Cash and cash equivalents, end of year	\$ <u>5,191,605</u>	<u>\$ 6,331,694</u>

AGRICULTURE IN THE CLASSROOM FOUNDATION

NOTES TO FINANCIAL STATEMENTS (Unaudited)

December 31, 2017

1. PURPOSES OF THE ORGANIZATION

British Columbia Agriculture in the Classroom Foundation is a non-profit organization and was incorporated under the Society Act of British Columbia on August 9, 1999. The foundation is a charity registered under section 149(1)(i) of the Income Tax Act and is therefore not subject to taxation.

The purposes of the foundation are:

- to foster awareness of careers to be found in agriculture and food systems;
- purposes of the society;
- integrated into the existing school curriculum;
- to establish a clearing house of agri-food system resources for classroom teachers.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the foundation are in accordance with Canadian accounting standards for not-forprofit organizations (ASNPO). Outlined below are those policies considered particularly significant.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) FUND ACCOUNTING

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

The General Fund accounts for the organization's program delivery and administrative activities. This program reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Foundation's **Capital Assets**

(b) INVENTORY

Inventory, which is comprised of publication materials held for distribution, is valued at the lower of cost or replacement cost.

BRITISH COLUMBIA

- to promote an awareness and understanding of sustainable agriculture and food systems in B.C. Schools;

- to enable students to make informed decisions about food choices, food safety, the importance of our own supply of food and other agriculture products as well as the protection of B.C.'s agriculture resources;

- to attract funding for the research, development and implementation of programs to meet the above stated

- to provide classroom ready resource material and activities on the agri-food system which can be

- to provide in-service professional development on the agri-food system for British Columbia teachers; and

The accompanying notes are an integral part of these financial statements. Kenneth A. Forcier CPA. Inc.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

December 31, 2017

(c) USE OF ESTIMATES

When preparing financial statements in accordance with ASNPO, the Foundation makes estimates and assumptions relating to:

- Reported amounts of revenues and expenses;

- Reported amounts of assets and liabilities; and

- Disclosure of contingent assets and liabilities.

Management's assumptions are based on a number of factors, including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that I believe are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates were used when accounting for certain items, such as the useful lives of assets, impairment of long-lived assets and deferred operating grants.

Amortization is based on the estimated useful lives of property, plant and equipment. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in the periods in which they became known.

(d) REVENUE RECOGNITION

Restricted contributions are recognized as revenue in the year when related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted investment income is recognized as revenue when earned.

(e) CONTRIBUTED GOODS

Products having a fair market value \$ 153,127 have been donated to the foundation for use in their programs by the following organizations: Alberta Canola Producers Commission, BC Blueberry Council, BC Cattlemen's Association, BC Chicken Marketing Board, BC Cranberry Marketing Commission, BC Dairy Association, BC Egg Marketing Board, BC Fresh, BC Frozen Foods Ltd., BC Hot House Foods, BC Pork Producers, BC Raspberry Growers Association, BC Salmon Farmers Association, BC Shellfish Growers Association, BC Strawberry Growers Association, BC Tree Fruits Cooperative, BC Turkey Marketing Board, Creekside Hot House, Davis Quality Meats, Evergreen Herbs, Golden Valley Foods, Houweling's Tomatoes, Mt. Boucherie Winery, Nature's Touch Frozen Foods (West), Ocean Spray of Canada, Prairie Mushrooms, Saputo Inc., Singletree Winery, Snowcrest Foods Ltd., South Alder Farms, Sunrise Farms, Van Eekelen Ent. Ltd., Versa Cold Logistic, W& A Farms and Windset Farms.

AGRICULTURE IN THE CLASSROOM FOUNDATION

NOTES TO FINANCIAL STATEMENTS (Unaudited)

(f) FINANCIAL INSTRUMENTS

The Foundation uses risk management to monitor and manage its risk arising from financial instruments. These risks include credit risk, interest rate risk and market risk.

The Foundation does not use any derivative financial instruments to mitigate these risks.

Credit risk

Credit risks arise from two sources; cash and cash equivalents and accounts receivable. Cash and cash equivalents are deposited with reputable, major financial institutions to limit the credit risk exposure. The credit risk from parties not paying accounts receivable is not considered to be significant.

Interest rate risk

The Foundation is exposed to interest rate with respect to cash equivalents. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income and expense.

Liquidity risk

Liquidity risk exposure is dependent on the receipt of funds from Provincial Government grants and other sources to enable the Foundation to pay its liabilities as they become due.

Market risk

In my opinion, the Foundation is not exposed to any significant market risk.

(g) CAPITAL ASSETS

Capital Assets are recorded at cost. Amortization has been calculated using the following methods and rates as follows, except in the year of acquisition when one half of the rate is used. No amortization is applied in the year of disposal.

Displays and fixtures	20
Computer equipment	30
Equipment	20

BRITISH COLUMBIA

December 31, 2017

0% diminishing balance 0% diminishing balance 0% diminishing balance

The accompanying notes are an integral part of these financial statements. Kenneth A. Forcier CPA. Inc.

BRITISH COLUMBIA

AGRICULTURE IN THE CLASSROOM FOUNDATION

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

December 31, 2017

3. CASH AND CASH EQUIVALENTS

	<u>2017</u>	<u>2016</u>
Canadian Western Bank business savings account, bearing interest at 1.10%	\$ 713	\$ 725
Canadian Western Bank operating account, bearing interest at 1.25%	4,190,892	4,127,738
RBC Dominion Securities business saving account, bearing interest at .750%	-	1,203,231
Canadian Western Bank GIC, bearing interest at 1.385% maturing April 2018	1,000,000	-
Bank of Montreal GIC, bearing interest at 1.410%, maturing April 27, 2017	-	200,000
Bank of Montreal GIC, bearing interest at 1.410%, maturing April 27, 2017	-	200,000
BMO Trust GIC, bearing interest at 1.410%, maturing April 27, 2017	-	200,000
Equitable Bank GIC, bearing interest at 1.750%, maturing April 27, 2017	-	100,000
Home Trust Company GIC, bearing interest at 1.760%, maturing April 27, 2017	-	100,000
VanCity GIC, bearing interest at 1.400%, maturing April 27,2017		200,000
-	\$ <u>5,191,605</u>	\$ <u>6,331,694</u>

4. INVENTORY

		<u>2017</u>	<u>2016</u>
BCSFVNP	\$	7,939 \$	10,072
Alfalfabet Book		10,370	11,450
Take a Bite of B.C.		2,547	2,348
Other		9,291	11,599
	\$ <u></u>	<u> </u>	35,469

BRITISH COLUMBIA

AGRICULTURE IN THE CLASSROOM FOUNDATION

5. CAPITAL ASSETS

		Cost		<u>cumulated</u> preciation		Net <u>2017</u>		Net <u>2016</u>
Computer equipment Displays and fixtures Equipment	\$	21,179 4,219 4,299	\$ 	20,488 4,160 3,780	\$	691 59 519	\$	986 75 649
	\$ <u></u>	29,697	\$ <u> </u>	28,428	\$ <u> </u>	1,269	\$ <u> </u>	1,710

6. UNEARNED REVENUE

Unearned revenue relates to certain funding received during the year that, in the opinion of the directors is attributable as income in a subsequent year. The funds will be used to deliver the BCSFVNP.

7. CONTRACTUAL OBLIGATION

The foundation is committed to a premises lease in the approximate amount of \$3,140 per month until August 31, 2019.

8. ECONOMIC DEPENDENCE

The foundation received the majority of its funding from the Province of British Columbia and is therefore economically dependant on continued funding in order to ensure ongoing delivery of certain of its programs.

NOTES TO FINANCIAL STATEMENTS (Unaudited)

December 31, 2017

The accompanying notes are an integral part of these financial statements. Kenneth A. Forcier CPA. Inc.

(Unaudited)

For the year ended December 31, 2017

SCHEDULE I - BC SCHOOL FRUIT AND VEGETABLE NUTRITIONAL PROGRAM

		2017	2016	
REVENUE				
BCSFVNP Fresh to you BC School Fundraiser	\$ 4 \$	4,502,021 51,055		
	4	1,553,076	5,523,630	
EXPENDITURES				
PROGRAM - BCSFVNP				
Product and Primary Distribution Carrier Costs Program Materials PAC Funding and Training Salaries and Training Program Office and Administration Computer Programming Special Projects Fresh to You BC School Fundraiser Fridge Grants Program Evaluation PHABC		2,520,289 623,363 46,266 (500) 226,533 60,005 43,274 2,050 45,946 19,398 308 10,000 3,596,932	3,105,977 812,946 48,186 3,250 230,545 52,466 52,588 9,225 121,118 20,928 300 150,000 4,607,529	
PROGRAM - MILK				
Product and Primary Distribution Carrier Costs Computer Programming	4	633,469 63,151 1,803 698,423 4,295,355	547,328 55,396 719 603,443 5,210,972	
BCAITC ADMINISTRATION FEE	\$	257,721	\$ 312,658	

AGRICULTURE IN THE CLASSROOM FOUNDATION

SCHEDULE 2 - SCHEDULE OF PROGRAM SPONSORSHIPS AND GRANTS

Alfalfabet Book Planting a Promise Spuds in Tubs Summer Institute Sponsor Take a Bite of BC Grant

RECEIPTS

BRITISH COLUMBIA

(Unaudited)

For the year ended December 31, 2017

<u>2017</u>	<u>2016</u>
368	312
50	-
9,069	12,080
1,197	-
41,713	46,275
25,850	
\$ <u>78,247</u>	\$ <u>58,667</u>

BRITISH COLUMBIA

AGRICULTURE IN THE CLASSROOM FOUNDATION

(Unaudited)

For the year ended December 31, 2017

SCHEDULE 3 - SCHEDULE OF OTHER PROGRAMS

	<u>2017</u>		<u>2016</u>
EXPENDITURES			
PROGRAMS - OTHER			
Pencil Patch	\$ 8,753	\$	2,545
Chilliwack Partnership	-		13,515
Regional Science Fair Awards	1,000		2,400
Planting a Promise	4,191		2,456
Spuds in Tubs	32,663		26,422
Summer Institute	10,316		8,176
Take a Bite of BC	70,823		54,031
Teacher Workshops	3,476		-
The Harvest Bin Project	6,159		927
Trial Program Initiatives	 23,719		5,236
	\$ 161,100	\$ <u> </u>	115,708

The accompanying notes are an integral part of these financial statement

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