



HABITAT  
CONSERVATION TRUST  
FOUNDATION

## PROJECT EVALUATION

ANGLER MARKET DEVELOPMENT PLAN (#0-353)

LEARN TO FISH (#2-390)



JANUARY 2015



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CONSERVATION TRUST  
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**Project Evaluation**  
**Angler Market Development Plan / Learn To Fish Program**

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# 1. INTRODUCTION

The Habitat Conservation Trust Foundation (HCTF) provides annual funding to Freshwater Fisheries Society of BC (FFSBC or the Society) under several separate funding agreements. Two of these agreements are the Angler Market Development Plan (AMDP) and the Learn to Fish (L2F) program (together “the projects”). The funds are provided to promote angling throughout BC and to increase angling revenue by recruiting new anglers and encouraging the return of lapsed anglers as well as increasing anglers’ awareness of environmental and stewardship issues related to angling.

HCTF has provided annual funding of \$150,000 to AMDP and \$80,000 to L2F (\$92,300 in 2013/14), with a total of \$1.2 million and \$652,300 having been granted to the respective programs since 2006/7. HCTF funds are intended to be less than 25% of the total funding with FFSBC obtaining additional funds from other sources and contributing the remainder.

FFSBC is a private non-profit organization dedicated to the enhancement and conservation of BC's freshwater fish resources for the benefit of the public. The Society delivers the provincial fish stocking program to support sport fishing, offers a range of conservation services to protect wild fish, and promotes the importance of sport fishing and fish conservation to the public.

# 2. OBJECTIVES

The objectives of this evaluation were to:

- Conduct a financial audit of the projects.
- Conduct an evaluation of performance against objectives for the projects.
- Provide an evaluation of attribution – i.e. determining whether activities carried out within the projects have had any impact on increasing or retaining anglers in BC?

# 3. SCOPE

The scope focused primarily on fiscal 2013/14 funding agreements and corresponding reports submitted by FFSBC for the AMDP and L2F. However, the attribution evaluation considered the full life of the projects (8 years). The scope of the evaluation also extended to the full projects, not only the portion that relates to the HCTF funding.

# 4. METHODOLOGY AND APPROACH

As the evaluation included both financial and operational components, it was undertaken by conducting interviews with financial and program management and staff and included a review of relevant documentation. The evaluation included the verification of costs attributed to the activities under each program and a review of other evidence to determine whether the results of these activities were accurately recorded.

From a financial perspective, this included a review of the general ledger, and verification of a sample of payroll records and supporting invoices for costs charged to the projects. To confirm operational



complicates the arrangement. HCTF may wish to assess the 3 programs and consider funding them under one agreement with the L2F and FFS as sub-projects under the AMDP.

Section 6 of the report includes the detailed findings and conclusions, separated into financial and deliverables for each program.

## 6. FINDINGS AND CONCLUSIONS

### 6.1 Angler Marketing Development Plan

#### 6.1.1 Financial

##### a) Budgeting

FFSBC had some staffing changes in the administration of the AMDP which resulted in some confusion regarding the budget that had been submitted. A subsequent Project Change Request that was submitted transferred funds from one program to another but not in accordance with the cost categories included in the submitted budget, making it difficult to complete a full variance analysis.

##### Recommendation

**FFSBC should ensure that any Project Change Requests clearly identify the cost categories to which the changes relate to assist in performing a meaningful variance analyses.**

##### FFSBC Response:

**It would be helpful if the Project Change Request form and process included a revised budget process.**

##### b) Reporting

FFSBC did not prepare a variance analysis between the budget and actual results. The total variance is an under-spending of \$23,758 from the revised budget, but FFSBC did not provide an explanation for the difference (See **Schedule 2** for an analysis of the variances).

Some of the more significant variances that were not explained are:

- Public Relations expenditures were \$3,680 less than budget
- Licence Sales and Revenue Analysis and Go Fish, BCI Rod Loan Programs each had a budget of \$3,000 but no expenditures were reported
- Graphic Design was \$2,377 less than budget
- Site Supplies and Materials were \$13,729 less than budget
- Office Supplies were over budget by \$1,108, largely accounted for by providing a mobile crew delivering the programs with a printer, paper and flash drives etc.
- Postage / Courier for Promo Material and Signs had a budget of \$5,000 but no expenditures were reported.

Some of the differences might be accounted for by a \$7,500 transfer from the Fishing Buddies program to the Fishing Ambassadors (see a) above).

Variations in individual cost categories can provide useful information regarding the amount of effort placed on specific activities, thus explaining changes in plans or direction taken by FFSBC during the year as well as helping to explain differences in planned outputs or outcomes. Subsequent discussion with management indicated that decisions had been made to not pursue certain projects as they were not seen to be cost effective hence no costs were incurred in these areas.

**Recommendation**

**As part of its reporting to HCTF, FFSBC should prepare a variance analysis in which actual costs are compared to the budget at a cost category level with appropriate explanations for the differences.**

**In order to facilitate this presentation, HCTF may wish to reformat its reporting template to accommodate such information.**

**FFSBC Response:**

**Now that HCTF has communicated the requirement to have a variance analysis and has updated its reporting form we will be able to comply with this recommendation.**

**c) Funding (Revenue / Contributions)**

In their proposal, FFSBC identified several funding sources (both cash and in-kind). The report did not explain variances from the proposal or the shift between cash and in-kind contributions.

Proposal

- HCTF \$150,000 (22.1%)
- Other funders – in-kind 150,000
- Cash 380,000 (including \$343K from FFSBC)
- \$680,000

Actual

- HCTF \$123,242 (18.5%)
- Other funders – in-kind 216,500 (including \$35K from FFSBC)
- Cash 325,000 (including \$318K from FFSBC)
- \$664,742

Based on my subsequent review of information received from FFSBC, some proposed funding sources did not materialize, but others came forward with in-kind contributions (See **Schedule 1** for analysis of contributions). By not showing individual contributors in the report, it is not possible for HCTF to compare actual results with the proposal, to ensure that their contribution threshold is not jeopardized.

Some in-kind contributions are hard to measure and it is not always possible to ascertain the full value of the contribution. For example the full value of an in-kind contribution of \$150,000 from the Ministry of Forests, Lands and Natural Resources for the attendance of biologists at various lakes cannot be ascertained. Some others are a best guess of the value by FFSBC management but there is no documentation supporting the calculation. In discussion with management these “best guesses” appeared reasonable.

Other aspects noted regarding the funding sources are that:

- FFSBC showed \$35,000 of in-kind contributions rather than cash, whereas, by the nature of its position as fund recipient, any expenditure made by the society is a cash contribution.

- Family Fishing Society contributed \$4,000 yet the Family Fishing Society is funded by HCTF under a separate agreement.

#### Recommendations

##### FFSBC should:

- Show, in the report, differences between the proposed and actual contributions with appropriate explanation for any variances, including the rationale for shifts between cash and in-kind contributions.**

##### FFSBC Response:

The HCTF proposals are created in October, six months before the start of the program. Changes in funding can happen throughout the program and in the six months prior as funders confirm their commitments. The previous annual report form did not have a section to explain variances. In the future we will explain these differences in the updated financial section of the new annual report form.

- Develop a more sophisticated means of establishing the value of in-kind contributions by documenting the assumptions made in arriving at the amount calculated.**

##### FFSBC Response:

FFSBC will document its assumptions in calculating the in-kind values. Some of these values will be estimates. It would be helpful if HCTF could provide per hour labour values for both volunteer and professional time. Having all proponents submit on this basis would give some consistency to the values across proposals.

- Record all of its own expenditures as “cash” rather than “in-kind”. If there is an allocation of costs then it should be identified as such but it should still form part of the cash contribution.**

##### FFSBC Response:

Now that FFSBC has a clear understanding of in-kind vs. cash we will ensure this is reported accurately.

#### d) Results of Verification - Expenditures

A large sample of expenditures was selected from the general ledger and traced to supporting documentation, with the following conclusions:

- Salaries are properly supported by payroll records.
- Other non-salary expenditures could be traced to the general ledger and all had satisfactory supporting documentation except for the few items noted below. However, it was not easy to reconcile the general ledger accounts to the report as some costs had been reallocated from specific accounts to different categories in the report.
- A laptop was purchased for \$1,325 for the Rod Loan Program, but it was not specified in the proposal. Generally any capital expenditures are to be separately identified in the proposal, so did not receive separate approval from HCTF.
- While below the threshold for capitalization in FFSBC, a tablet was purchased for \$998.12 for use in the tradeshow kiosk, and this, again, was not specified in the proposal, so did not receive separate approval from HCTF.



- FFSBC does not maintain any supporting documentation or allocation of overhead to justify the \$2,000 admin fee charged to the AMDP, which matches to the budget amount. According to management this amount falls well short of the normal administration fee they would charge to programs (usually in the range of around 15%).

### Recommendations

#### FFSBC should:

- **Ensure that there is a clear trail to explain how expenditures are charged in the report submitted to HCTF from the general ledger. Having the financial team involved in the process may help in this regard.**

#### FFSBC Response:

**FFSBC has changed its internal process to ensure that the Finance staff reviews the financial reporting and that the starting point is the accounting transactions.**

- **Identify any proposed capital expenditures in its proposal or advise HCTF of any subsequent changes to their expenditures which might include expenditures of a capital nature.**

#### FFSBC Response:

**We will ensure this is done.**

## 6.1.2 Deliverables

The AMDP has the long-term goal of increasing licence sales by 30% from the baseline year of 2006 to 2017. The target for 2013/14 was an increase in sales of 3% over the previous year.

- FFSBC achieved an increase of 2.4% resulting in an accumulated increase of 7.5% over the baseline year. One reason that likely contributed the target not being met was that 116,000 renewal email notices that were to be sent out through the Ministry of Forests, Land and Natural Resources to people who had purchased a licence in the previous year, did not take place due to technical difficulties.
- At the current rate of increase, the longer term target of increasing licence sales by 30% by 2017 is in jeopardy.

### Recommendation

**FFSBC should critically assess its progress to date with a view to determining the likelihood of meeting its longer term target of increasing licence sales by 30% by 2017.**

#### FFSBC Response:

**Licence sales increase to 2015 from 2007 has been 17%. It is unlikely that the goal of a 30% increase by 2017 will be met. This goal was taken from our strategic plan, which is being updated this year. Through consultation in the development of the updated Angler Market Development Plan, it was determined that this goal would not be obtainable without a much larger marketing budget and our marketing efforts cannot be measured accurately without significant cost. This goal will be revisited as FFSBC develops a new strategic plan.**

- Most of the activities undertaken in the AMDP (e.g. Fishing Buddies, Fishing in the City, Rod Loans) can be seen to make a positive contribution to an increase in new (particularly young anglers), occasional and lapsed anglers.

- d) However, FFSBC does not have a clear means of measuring the extent to which the broader goal of increased licence revenue can be attributed to its projects, but it is also recognized that it is not a straightforward calculation as several other factors come into play such as the supply of fish through, for example, the cyclical nature of salmon runs, the shift towards healthy lifestyles of eating fresh, local food, countered by the greater number of opportunities that exist to pursue other leisure activities, all of which have a significant influence on the overall participation in angling as a sport.

#### **Recommendation**

**FFSBC should develop some metrics to provide some guidance regarding the extent to which its activities contribute to its goal of increased licence revenue.**

#### **FFSBC Response:**

**FFSBC acknowledges that measures are good to have, however it can be difficult and costly to measure marketing efforts. Individual programs such as Learn to Fish and Fishing and the City have metrics that show a direct impact on licence revenue.**

FFSBC maintained records to support a large portion of the results reported. For example:

- i. The target was to recruit an additional 300 engaged Buddies, each introducing between 1-3 people to fishing, and this target was exceeded (based on information provided in the Fishing Buddies Survey Report issued after the year-end). This indicates that for those Buddies who are dedicated, they are proponents of fishing and do bring in additional new anglers.

The reported number of Fishing Buddies is over 28,000 Buddies, an increase of 7,000 over the previous year. However, this figure is likely considerably overstated. There is some question regarding how “dedicated” these Buddies might be. Based on information provided in the Fishing Buddies Survey and FFSBC’s own follow up with Buddies for Anti-Spam Legislation purposes, the figure for dedicated buddies might drop to closer to 10,000.

#### **Recommendation**

**FFSBC should use the results of the Fishing Buddies Survey Report and other sources to recalculate the number of Fishing Buddies who can really be considered dedicated and willing to act in that capacity.**

#### **FFSBC Response:**

**FFSBC is no longer dedicating resources to the Fishing Buddies program. If we do resume the program we will ensure we use the survey numbers.**

- ii. Sanctuary Pond was the latest addition under the Fishing in the City (FIC) program, meeting the target of creating 1 – 5 new FIC lakes. Based on the attendance at this new lake and other FIC locations, there is no doubt that this activity has provided greater access to fishing within urban centres, thus encouraging new, occasional or lapsed anglers to fish.

There are some limitations to how far this program can be extended as fish stock are limited provincially and adding locations may result in reduced stock at other current lakes, with potential negative impact on angling at these locations. Similarly introducing hatchery fish with indigenous species could result in some serious consequences to the ecosystem.

- iii. The Rod Loan program has proven to be highly successful with rod loans increasing by 53% over the previous year far outstripping the target of 25%. However, the addition of 5 new visitor centres that were to be developed to participate in the program was not reported on.
- iv. Website traffic increased to well over the target of 30,000 and there was also increased engagement on social media platforms, but, due to limitations in the website count, FFSBC is unable to determine the influence the additional contact has in increasing the number of licences sold.
- e) With regard to encouraging anglers to purchase a licence, Ambassadors were in their third year on Vancouver Island and collected data to complete a survey to help assess the effectiveness of the various FFSBC programs in the 2013 fishing season. They were also present in the Lower Mainland with a particular presence at Sanctuary Pond during the PNE. When present, the Ambassadors provide education, guidance, and advice, and assist with the Rod Loan program, as well as encourage anglers to buy licences, but as they have no enforcement powers to back this up, it limits their ability to actually ensure compliance.

The educational aspect of their work tends to be more in line with the L2F objective of *“increasing environmental awareness and stewardship of our freshwater resources including fish and their habitats”* indicating a certain amount of overlap in the programs.

- f) Regarding the objective of increasing FFSBC’s understanding of angler motivation:
  - i. The Fishing Buddies Report was not ready by end of fiscal, although highlights of the survey were included in the report to HCTF. (Note: the Fishing Buddies Report was not subsequently submitted to HCTF when it was completed early in 2014/15.)
  - ii. In the proposal, the target for increasing sales refers to 2011/12 rather than between 2012/13 and 2013/14. Thus, the figures are inconsistent with other parts of the proposal. The 2011/12 date was carried forward in error from the previous year’s proposal.

#### **Recommendation**

**FFSBC should forward to HCTF any report which is identified in the proposal as a deliverable even if such report is not finalized until after the year end.**

#### **FFSBC Response:**

**The HCTF reporting deadline of March 31 can be challenging to report on due to it being the end date of the program. Most reporting would be draft at this point. It would be helpful for HCTF to have a 60 day reporting period for annual reports.**

## **6.2 Learn To Fish**

### **6.2.1 Financial**

#### **a) Budgeting**

The L2F program fully expended the funds received (see b) below). However, as additional funding (\$12,300) provided to the program was not allocated amongst different cost categories, no detailed cost variance analysis could be carried out. Nevertheless, the spending appears reasonable compared to the budget.

#### **Recommendation**

FFSBC should allocate any additional funding among the appropriate cost categories to enable a variance analysis to be carried out at that level so that the manner in which costs have been incurred relative to the proposal can be clearly seen.

**FFSBC Response:**

It would be helpful if the Project Change Request form and process included a revised budget process.

**b) Reporting**

Expenses matched the general ledger except travel which was shown as \$16,768 in the report whereas the general ledger balance was \$18,172. The difference of \$1,404 is due to an adjustment of GST that occurred late after the year and as HCTF's funding maximum had been reached no adjustment was made.

**c) Funding (Revenue / Contributions)**

In their proposal, FFSBC identified several funding sources (both cash and in-kind). The report did not distinguish between the different sources and did not explain variances from the proposal or the shift between cash and in-kind contributions.

Proposal

• HCTF	\$80,000 (20%)
• Other funders – in-kind	94,000
• Cash	<u>230,000</u> (including \$130K FFSBC)
	<u>\$404,000</u>

Reported

• HCTF	\$92,300 (26.2%)
• Other funders – in-kind	64,000 (all FFSBC)
• Cash	<u>196,183</u> (FFSBC not split out)
	<u>\$352,483</u>

Thus reported funding from HCTF is outside HCTF's threshold of 25% of the total contributions. However, significant costs incurred by FFSBC were not included as their contribution (e.g. staff time incurred at the Kootenay Trout Hatchery - \$68,000). Also, municipal in-kind contributions, for free advertising in their recreation centres brochures, were omitted from report (\$30,000). A further in-kind contribution of \$10,000 relating to donated fishing equipment from Gibbs-Delta was not recognized in the contributions.

Taking all of these factors into consideration, HCTF's contribution is approximately 20% and therefore well within HCTF's threshold.

In the report, other funders were not split out, leaving it unclear which, of those expected, actually contributed or did not (see **Schedule 3** for subsequent split and analysis)

Other aspects noted regarding the funding sources are that:

- FFSBC showed \$64,000 of in-kind contributions rather than cash, whereas, by the nature of its position as fund recipient, any expenditure made by the society is a cash contribution

- BC Parks were indicated as a contributor of \$5,000 in the proposal but, despite having paid, they were not included as one of the other contributors. The contribution was included as part of general donations made towards the L2F program and thus was captured within FFSBC's contributions.

## Recommendations

### FFSBC should:

- Show, in the report, differences between the proposed and actual contributions with appropriate explanation for any variances, including the rationale for shifts between cash and in-kind contributions. This would have the added benefit of helping to avoid the omission of any contributors.**

#### FFSBC Response:

**The HCTF proposals are created in October, six months before the start of the program. Changes in funding can happen throughout the program and in the six months prior as funders confirm their commitments. The previous annual report form did not have a section to explain variances. In the future we will explain these differences in the updated financial section of the new annual report form.**

- Record all of its own expenditures as “cash” rather than “in-kind”. If there is an allocation of costs then it should be identified as such but it should still form part of the cash contribution.**

#### FFSBC Response:

**Now that FFSBC has a clear understanding of in-kind vs. cash we will ensure this is reported accurately.**

## d) Results of Verification - Expenditures

A significant sample of expenditures was selected from the general ledger and traced to supporting documentation, with the following conclusions:

- Salaries are properly supported by payroll records.
- No issues were identified in the sample of L2F non-salary expenditures.

## 6.2.2 Deliverables

The L2F program has the principal objective of *“increasing the number of freshwater anglers; recruiting new anglers and attracting lapsed ones back to the sport”*. This is directly comparable to the AMDP first objective indicating considerable overlap in the projects and the success of the L2F program directly impacts the AMDP broader objective of increasing the number of anglers and fishing licence revenue.

With respect to measuring results:

- Overall, the L2F program has successfully provided opportunities for youth and their families to fish. The number of training and educational sessions being put on and the number of attendees exceeded the targets. This is an indication of solid support for the program and its success in achieving its intended outcome.
- As identified in the proposal, the survey regarding the success of the L2F programs in recruiting youth as well as adult anglers, and their influence on environmental awareness, was not to be

completed until October 2014. In the absence of such current data, FFSBC used 2011 data in the 2013/14 report, which indicated an increased awareness of environmental issues and stewardship following the L2F programs. However, the success of the program in this regard will not be ascertained until the current year's survey is completed.

- c) The L2F program, by its unique nature wherein people register to attend – often in groups, can directly attribute the resources expended to the number of sessions held and the number of attendees. This forms the first step in the recruitment process for life-long anglers. However, the connection between the L2F training and continuing anglers is more difficult to determine and will be more accurately calculated once the 2014 survey is complete and the results analyzed.
- d) With respect to the reporting of the numbers of participants in the L2F program, some inconsistency was noted:
- The Learn to Fly Fish and Learn to Ice Fish figures are included in the L2F total. While, from a program perspective, it makes sense for them to be captured in this way, the report also shows these two programs separately without indicating that they are included in the larger program total.
  - Historically, the L2F program has been measured using calendar year figures, which has been consistently applied based on the fact that the majority of the sessions are held between April and October (the main exception being the Lower Mainland where the program runs throughout the year at the Fraser Valley Trout Hatchery). However, with the introduction of the Learn to Ice Fish program in 2012/13, had participants been reported on a calendar year basis, no ice fishing would have been reported that year as the sessions were conducted between January and March 2013.
  - Consequently, this has caused some reporting difficulties. Specifically, the total of 2013/14 L2F participants is based on the 2013 calendar year including Learn to Ice Fish for 2012/13, whereas the Learn to Ice Fish figures are those for January to March 2014. Using the 2013/14 Learn to Ice Fish figures would have increased the total L2F program by 285 (651 compared with 366 in 2013).

### **Recommendation**

**FFSBC should clarify how the L2F, Learn to Fish and Learn to Ice Fish program figures are reported to ensure they are consistent thus removing any concern regarding duplication.**

### **FFSBC Response:**

**We will be clearer in our reporting of the L2F partisans**

- e) In the Learn to Ice Fish program, the target was a minimum of 5 but only 4 were reported as delivered. However, staff attended / participated in 4 other community ice fishing events, so this effectively exceeds the target. Similarly, FFSBC reported that 10 Learn to Fly Fish sessions were held compared to a minimum of 5 as a target. In fact, supporting records showed that 11 Learn to Fly Fish sessions were held.
- f) Several Measures of Success identified in the proposal were not reported on, which is an indication that the proposal was not used as a starting point for the report. Specifically:
- Coordination of L2F lessons with FFSBC's stocking schedule. This is an initiative which FFSBC has implemented, and, subsequently, during my review, FFSBC provided a schedule of the fish stocking indicating how they are coordinated with the lessons.

- Media coverage, where there was a stated target of a minimum of 15 different sources. Subsequently, during my review, FFSBC provided support for over 20 media outlets presenting coverage of L2F programs.
- Follow-up meetings with various partners to evaluate the L2F program. From my discussion with management, it is apparent that FFSBC did have considerable dialogue with many partners and communities assessing what worked well and what could be improved with program delivery, but there was no formal evaluation conducted and the results of the dialogue were not contained in the report.
- Training two new partner organizations on L2F program delivery. Follow-up with FFSBC management indicated that, formally, FFSBC only managed to train one new partner organization – a Park Facility Operator on Vancouver Island – but also made other connections including an informal presentation to BC Parks and other Park Facility Operators about the L2F program.
- New partnerships with municipalities in Thompson-Nicola, Okanagan, and Prince George, as well as the Cities of Vancouver and Richmond. Follow-up with FFSBC indicated that, while no new partnerships were created in Prince George or with the city of Richmond, FFSBC did develop new partnerships with several municipalities, including: Kamloops, Kelowna, West Kelowna, Hastings Community Centre/City of Vancouver/PNE and the City of Kimberley.

#### **Recommendation**

**FFSBC should use the proposal as the starting point for its report to ensure that all aspects of the proposal are addressed – indicating successful completion; partial completion with reasons for not achieving full completion; or non-completion with rationalization or justification regarding the decision to not pursue a particular activity or its lack of success.**

#### **FFSBC Response:**

**We will ensure that we evaluate and report out on all deliverables in the proposal.**



Schedule 1 – Statement of Revenue – FFSBC (Angler Market Development Plan)

Name of Organization	Budgeted Contribution			Actual Contribution			Difference over / (under)
	Cash	In-Kind	Total	Cash	In-Kind	Total	
FFSBC (Note 1)	343,000		343,000	318,000	35,000	353,000	10,000
MFLNRO		150,000	150,000		150,000	150,000	0
Federal Summer Works Program	7,000		7,000	7,000		7,000	0
BCFROA	2,000		2,000			0	(2,000)
Northern Task Force	8,800		8,800			0	(8,800)
Family Fishing Weekend	4,000		4,000			0	(4,000)
Ministry of Jobs, Tourism and Innovation	10,000		10,000			0	(10,000)
Tourism Prince George	6,000		6,000			0	(6,000)
BCWF			0		5,000	5,000	5,000
RV & Camping Coalition			0		10,000	10,000	10,000
BC Visitor Centres			0		5,000	5,000	5,000
Family Fishing Society			0		4,000	4,000	4,000
City of Vancouver / PNE			0		7,500	7,500	7,500
<b>Total – Other Contributors</b>	<b>380,800</b>	<b>150,000</b>	<b>530,800</b>	<b>325,000</b>	<b>216,500</b>	<b>541,500</b>	<b>10,700</b>
HCTF	150,000		150,000	123,242		123,242	(26,758)
<b>Total Contributions</b>	<b>530,800</b>	<b>150,000</b>	<b>680,800</b>	<b>448,242</b>	<b>216,500</b>	<b>664,742</b>	<b>(16,058)</b>

**Note 1:** FFSBC should not have in-kind costs as they pay cash for the expenditures.



## Schedule 2 – Statement of Expenditures – FFBC (Angler Market Development Plan)

Project Task	Original Budget \$	Revised Budget \$	Reported Costs \$	Difference Under / (Over) Revised Budget \$
<b>Labour Costs</b>				
<b>Human Resources – Wages &amp; Salaries</b>				
Fishing Ambassadors (Note1)	0	27,900	35,857	(7,957)
Provincial Rod Loan Coordinator	0	8,507	8,300	207
<b>Total Human Resources</b>	<b>0</b>	<b>36,407</b>	<b>44,157</b>	<b>(7,750)</b>
<b>Subcontractors &amp; Consultants</b>				
Fishing in the City: Labour; on-site surveys; camera maintenance; image counting; effort modeling	28,000	0	0	
Discover Fishing BC website maintenance and updates	3,000	0	0	
Increased direct angler communications	20,000	0	0	
Discover Fishing BC campaign	43,000	0	0	
Development and implementation of public relations campaign for all projects	10,500	4,655	975	3,680
Licence sales and revenue analysis	3,000	3,000	0	3,000
Go Fish, BCI Rod Loan program	25,000	3,000	0	3,000
UNNAMED?	10,000	0	0	
Graphic Design	0	3,325	948	2,377
Fishing Buddies Survey Report	0	3,000	3,000	0
Fishing in the City Report	0	4,000	2,400	1,600
<b>Total Subcontractors &amp; Consultants</b>	<b>142,500</b>	<b>20,980</b>	<b>7,323</b>	<b>13,657</b>
<b>Total Labour Costs</b>	<b>142,500</b>	<b>57,387</b>	<b>51,480</b>	<b>5,907</b>
<b>Site / Project Costs</b>				
Travel	5,000	5,000	4,835	165
Capital Expenditures / Equipment Purchases	500	0	0	
Site Supplies and Materials	0	40,000	26,271	13,729
Vehicle Rental	0	7,000	9,310	(2,310)
Print and Social Media Campaigns	0	30,000	27,625	2,375
<b>Total Site / Project Costs</b>	<b>5,500</b>	<b>82,000</b>	<b>68,041</b>	<b>13,959</b>
<b>Overhead</b>				
Office Supplies	0	613	1,721	(1,108)
Administration Fees	2,000	2,000	2,000	0
Postage/Courier for Promo Material and Signs	0	5,000	0	5,000
<b>Total Overhead</b>	<b>2,000</b>	<b>7,613</b>	<b>3,721</b>	<b>3,892</b>
<b>Total Costs</b>	<b>150,000</b>	<b>147,000</b>	<b>123,242</b>	<b>23,758</b>

**Note 1:** \$7,500 was transferred to Fishing Ambassadors, but it is unclear which cost category it was reallocated from, so it has not been adjusted for in the revised budget.

### Schedule 3 – Statement of Revenue – FFSBC (Learn to Fish)

Name of Organization	Budgeted Contribution			Reported Contribution (Note 1)			Difference Over / (Under)
	Cash	In-Kind	Total	Cash	In-Kind	Total	
FFSBC (Note 2)	130,000	64,000	194,000	109,875	64,000	173,875	(20,125)
Teck Corp	50,000		50,000			0	(50,000)
Columbia Basin Trust	35,000		35,000	45,756			10,756
TD Canada Trust (Note 3)	10,000		10,000			0	(10,000)
BC Parks (Note 4)	5,000		5,000			0	(5,000)
Cities of Vancouver, North Van, Metro Vancouver, Surrey, Coquitlam, Victoria, Saanich, Langford, Nanaimo, Campbell River, Kamloops, Kelowna Parks & Recreation Depts. (Note 5)		30,000	30,000			0	(30,000)
Federal Subsidies			0	10,046		10,046	10,046
BC Gaming			0	30,506		30,506	30,506
<b>Total – Other Contributors</b>	<b>230,000</b>	<b>94,000</b>	<b>324,000</b>	<b>196,183</b>	<b>64,000</b>	<b>260,183</b>	<b>(63,817)</b>
HCTF	80,000		80,000	92,300		92,300	12,300
<b>Total Contributions</b>	<b>310,000</b>	<b>91,000</b>	<b>404,000</b>	<b>288,483</b>	<b>64,000</b>	<b>352,483</b>	<b>(51,517)</b>

**Note 1:** Not separated out by funding source, in report submitted by FFSBC

**Note 2:** FSSBC should not have any in-kind costs as they pay cash for the expenditures; and \$68,000 of costs incurred by FSSBC were not reported

**Note 3:** TD Canada Trust Funds were paid to FFSBC through HCTF and form part of the additional funding of \$12,300 provided by HCTF

**Note 4:** BC Parks did provide \$5,000 in funding but it was recorded by FFSBC as general donations used by FFSBC in the programs – so it is an offset in total contributions

**Note 5:** \$30,000 of in-kind contributions from the municipalities was received but was omitted from report

**Note 6:** In-kind contributions of \$10,000 from Gibbs-Delta were not recognized in the report.

### Schedule 4 – Statement of Expenditures – FFSBC (Learn to Fish)

Project Task	Revised Budget \$	Reported Costs \$	(Over) / Under Budget \$
<b>Labour Costs</b>			
<b>Human Resources – Wages &amp; Salaries</b>			
Learn to Fish Coordinator / Instructor	57,375	61,971	4,596
<b>Total Labour Costs</b>	<b>57,375</b>	<b>61,971</b>	<b>4,596</b>
<b>Site / Project Costs</b>			
Travel	12,125	16,768	4,643
Site Supplies and Materials	10,000	13,561	3,561
Repairs & maintenance	500	0	(500)
<b>Total Site / Project Costs</b>	<b>22,625</b>	<b>30,329</b>	<b>7,704</b>
<b>Overhead</b>			
Administration Fees	0	0	0
<b>Total Overhead</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Additional funding provided (Note 1)</b>	<b>12,300</b>	<b>0</b>	<b>(12,300)</b>
<b>Total Costs</b>	<b>92,300</b>	<b>92,300</b>	<b>0</b>

**Note 1:** Additional funding in the amount of \$12,300 was provided by HCTF for use in expanding the Learn to Ice Fish Program. The budget was not split amongst cost categories. However, actual costs were distributed according to their use up to the full amount of \$12,300. Consequently no meaningful cost variance analysis can be carried out, but assuming a fairly equitable split of the additional funds among the main cost categories (labour, travel and site supplies and materials), the spending appears reasonable compared to the budget.

## Schedule 5– Assessment of FFSBC’s Compliance with the Contribution Agreement

		Satisfactory	Mostly satisfactory, some deficiencies	Improvement required	Not Applicable / not examined
<b>1</b>	<b>Operational Performance:</b>				
	Achievement of deliverables, project milestones	X			
	Variances are warranted/reasonable/approved			X	
	Objectives are being met (or there is satisfactory progress towards), & can be explained in terms of outputs & outcomes		X		
	Attribution of Recipient activities to the reported results are reasonable (i.e. assumptions are supportable and meaningful)				See <b>Note 1</b> below
<b>2</b>	<b>Quality of Reporting to HCTF:</b>				
	Completeness (all activities are addressed, includes all cost categories/budget items)			X	
	Clarity of reports, both status & implications for year-end position are explained		X		
	Progress is explained in terms of deliverables (outputs), targets and outcomes	X			
	Comparisons to budget and variances are adequately explained			X	
	Accuracy (operational & performance information: agrees to back-up, reliability) (Financial information: agrees to G/L, supporting documentation; adds etc.)		X		
	Report is in prescribed format and is timely	X			
	Assumptions are reasonable		X		
<b>3</b>	<b>Financial Management:</b>				
	Costs are eligible, & projects & types of expenditures are authorized in agreement	X			

		Satisfactory	Mostly satisfactory, some deficiencies	Improvement required	Not Applicable / not examined
	Reported amounts are adequately supported (invoices etc.)	X			
	Costs are reasonable	X			
	In-kind costs are identifiable; and supporting documentation exists explaining any assumptions made and justifying their inclusion in the report (i.e. existence and value)		X		
	Financial systems & processes are adequate, reliable		X		
<b>4</b>	<b>Compliance with Policies</b>				
	GST is treated appropriately	X			
	Travel	X			
	Actual expenses charged to HCTF are within the stated percentage of total expenses	X			
<b>5</b>	<b>Compliance with Agreement (other)</b>				
	WCB coverage				X (Not examined)
	Adequate insurance ( <b>Note 2</b> )	X			
	Tendering practices	X			
<b>6</b>	<b>Recipient Reaction</b>				
	Co-operation with process	X			

**Note 1:** FSSBC has not developed a methodology for assessing the attribution of the projects to the program outcomes

**Note 2:** L2F supports several Learn to Ice Fish events being put on by communities – no additional insurance is taken out to cover such events and it may create a level of risk that has not been addressed.