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QUALITY  
TRANSPARENCY

Inform public debate with evidence-based accurate science. Improve the quality and quantity of reporting in all fields of science.

Increased public engagement with science issues through media coverage of science that is accurate, incisive and evidence-based. Public debate and policy decisions will benefit.

## MESSAGE FROM THE CHAIR OF THE BOARD

The vision of the Science Media Centre of Canada is to “*inform public debate with evidence-based accurate science*”. Knowing that science is in everything we are, experience, and will become, the SMCC fills a unique role in terms of bringing science and the media closer together to the benefit of Canadians and public policy decision makers.





## ORGANIZATIONAL VALUES

With the right vision and values, our execution of strategy has been impressive as we close on our first full year of operation. In 2011, there have been a number of groundbreaking stories where science is the common denominator; the earthquake in Japan; new viral therapies for cancer; the early evolution of mammals, to name a few. In each case, the SMCC has been a catalyst for a number of public conversations about the role and impact of science.

While the world is becoming increasingly complex, so is science...and it becomes essential to demystify what science means and what role it can play in our daily lives. As Carl Sagan said *"somewhere, something incredible is waiting to be known"*. This is where the SMCC can advance the public dialogue on those science-based issues that will have a clear impact on our quality of life and overall standard of living.

This is where I believe the SMCC can continue to play an important role when it comes to Canada building in the 21<sup>st</sup> Century, where the future of science is now. It is a time where we must not only understand the potential new technologies that are being discovered, but how they impact our lives, where they present an opportunity or a threat, and why we must be diligent in their application.

If knowledge is the new currency in an increasingly interdependent and competitive world, then science is the foundation upon which innovation rests, and it is essential that we understand what it means to us as a society.

In closing, while the SMCC is still in its early days, there is an important foundation and track record of success from which to build and remain a vibrant and relevant organization.

Let me take this opportunity to thank those organizations and individuals who have financially supported the SMCC – we could not do what we do without you!

Finally, while the Board of Directors has been fully engaged in the governance of the SMCC, we have been very fortunate to have the dedication, passion and strategic focus of our Executive Director, Penny Park and her team. The SMCC team may be small in terms of size, but they punch well above their weight in terms of impact, relevance and connectedness.

I look forward to continuing to work with all of you as we move forward to ensure that the public discourse of science allows us to reach our full potential as a nation.



**Glenn G. Brimacombe**  
Chair

# MESSAGE FROM THE EXECUTIVE DIRECTOR



## A YEAR OF FIRSTS

**It's been a brilliant year of firsts – and for that an infinite amount of thanks are in order.**

We opened our virtual doors as promised September 27<sup>th</sup> – from our offices supplied by the Canada Science and Technology Museum in Ottawa, from l'Association des communicateurs scientifiques du Quebec in Montreal and most recently from the Vancouver Aquarium. A team of five connected by 21<sup>st</sup> century technology began generating tweets, weekly alerts, experts comments, backgrounders and in-depth briefings or webinars in both French and English. (How many? See our 'By the Numbers' section).

The SMCC's small team of dedicated journalists and communicators were able to do this, thanks to support from a community of Canadian journalists, academics, scientists, and individuals in both the public and private sector, all of whom recognize the importance science, engineering, technology, health and innovation have for the future of Canada.

From safe injection sites to climate change adaptation strategies, from regulating fights in hockey to riot control, many, dare I say *most* of the issues we face today have some element

of science. Evidence-based research needn't be the whole story, but it has much to contribute to the discussion.

A healthy democracy demands an informed public, served by a vibrant journalistic community. The SMCC is here to support journalists on their timeline, getting access to credible science experts and accurate background. The SMCC does not promote any one point of view but strives to ensure that solid evidence based research is at the table – and heard.

Our first year has been wonderfully rewarding. During the Fukushima crisis, the team fielded daily calls from Canadian and international journalists looking for experts in nuclear engineering, radiation monitoring and radiation effects. Seeing a need for some plain speaking backgrounders explaining radiation levels and monitoring, we sent out two – one garnering kudos from the ombudsman of the British daily newspaper The Guardian.

We must take this opportunity to thank our Research Advisory Panel, who make themselves available on shockingly short notice to provide scientific perspective and advice, and help direct us to the right experts.

Thanks as well to our Editorial Advisory Committee chaired by founding director Peter Calamai. The EAC were instrumental in setting up strong journalistic guidelines for the SMCC with a Code of Ethics and Expert Selection Policy. They continue to provide invaluable

guidance on best practices to ensure credibility and usefulness for journalists.

Of course thanks to our Board for their constant and wise strategic council and our unwavering beacon, founding Chair, Suzanne Corbeil.

We couldn't have opened without the help of our "sister" organizations – the SMCs in the U.K., Australia and New Zealand. Not only did they provide invaluable advice on the work-a day world of SMCs from technology to governance, but they took time from their own crazy schedules to offer warm words of support along the way.

With help from KPMG we have developed some Key Performance Indicators, to monitor our impact which you can see below. The data is imperfectly gathered through our own investigation on the web – media monitoring being very expensive. Perhaps one of our readers will consider contributing to this endeavor so that next year we can be even more accurate.

Of course a special thanks and recognition must go to our many funders, the extensive list you can see further on in the report. Without their vision and support none of this would have been possible and I think you will agree, it's been a wonderful first year.

**Penny Park**  
Executive Director

The response from the growing number of journalists who use our service has been overwhelmingly positive:

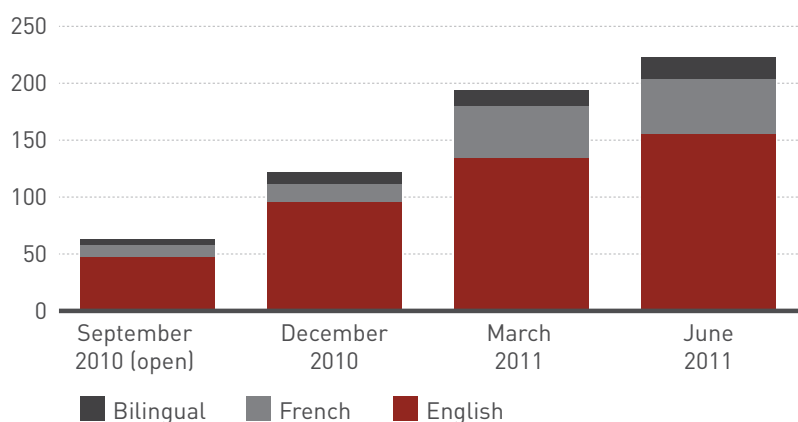
**I'VE HEARD THE SMCC IS CAPABLE OF MAGIC**

–Nature

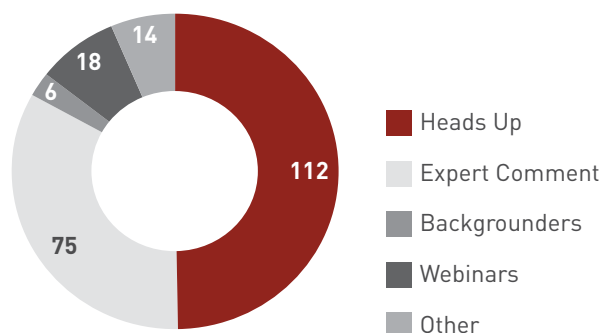
**THERE'S CERTAINLY A BUZZ RE: THE MEDIA CENTRE IN THE SCIENCE JOURNALISM COMMUNITY AND I'M EXCITED TO BE ABLE TO WORK WITH YOU GUYS**

–Canadian Science Writer's Association

Registered Journalists by Quarter



Releases by Type



Media Hits – Who are we reaching?

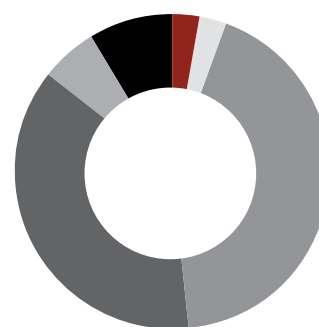
Location of recorded media hits



- International
- National
- Regional

Diverse hits: (e.g. Nature News, Fox News, Ars Technica, Globe and Mail...)

Types of outlets

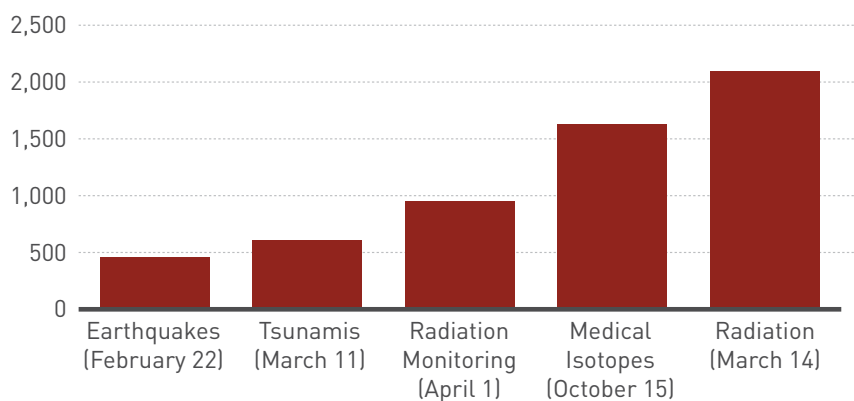


- Journals
- Magazines
- Online news and blogs
- Print
- Radio
- TV

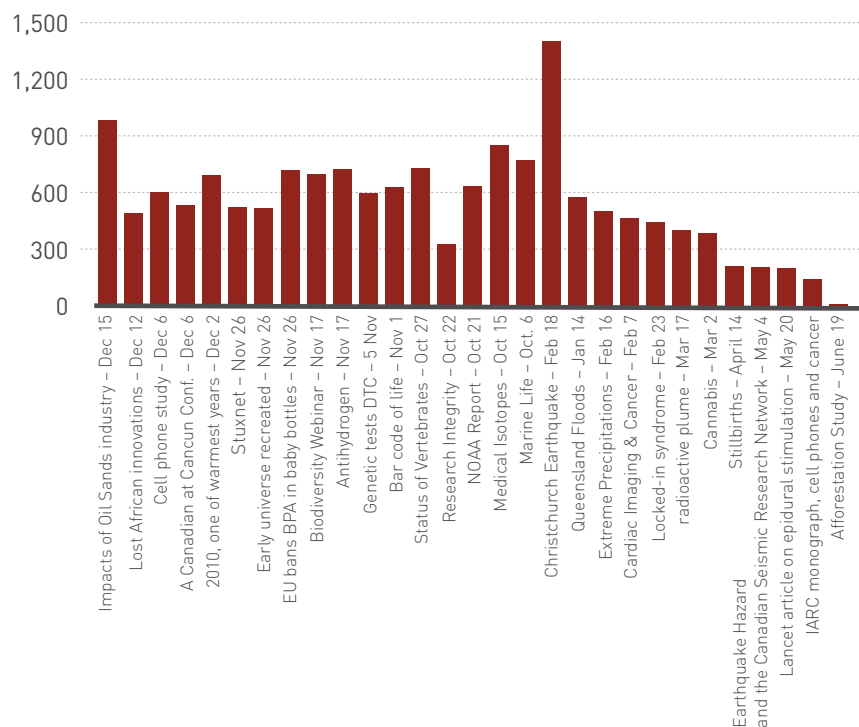
Diverse media: (e.g. CBC, CTV, Postmedia, the Tyee...)



## Web hits to Backgrounders (cumulative)



## Web hits to Experts Comments (cumulative)

Fall 2010:  
Oil Sands Science

The Royal Society of Canada was launching their much-anticipated Expert Panel Report on the Environmental and Health Impacts of Canada's Oil Sands Industry. Promising to be the most comprehensive evidence-based assessment to date of the full spectrum of major environmental and health impacts, this report deserved wide media attention.

The RSC approached the SMCC to hold an embargoed online briefing, wanting to ensure journalists time to thoroughly digest the report, and access to the researchers for in-depth questions without the crush of an impending deadline. Dr. Steve Hruddy, panel chair, and three other panelists joined in to explain everything from the feasibility of reclamation to the necessity for adequate environmental monitoring.

Twenty-five stories were generated immediately, and 63 in the following days.



# THE SMCC BY THE NUMBERS HIGHLIGHTS

We are thankful for the strong and continued support of our **130** charter members.

We are honored to count on the financial and moral support of **42** supporters.

The SMCC opened the doors of our **3rd** office, in Vancouver, with space graciously made available by the Vancouver Aquarium.





## Winter 2011: Fukushima, Japan

It seemed like a disaster movie: First a magnitude 9 quake followed by a 14 meter tsunami. When the Fukushima nuclear plant's cooling systems were swamped...things went from bad to worse. Information out of Fukushima was conflicting and increasingly grim.

Canada has extensive nuclear engineering expertise and many scientists and engineers stepped up to help make sense of the tragedy and explain everything from the intricacies of Boiling Water Reactors to radionuclides. Initially, the SMCC sent backgrounders and expert comments. As the Fukushima nuclear

disaster continued to change by the minute, we enlisted 18 radiation experts across the country to answer questions from national and international media.

In all, the SMCC sent out 19 releases – comments, alerts to information sessions, and backgrounders, garnering thanks from journalists and even recognized by the British newspaper *The Guardian*. The SMCC answered six media requests the first day, suggested 18 experts, and logged more than 2,000 web hits to backgrounders. We fielded international requests including one from our newest sister organization, the Japan Science Media Centre resulting in the translation of a Canadian researcher's work into Japanese.

Joining Penny Park, Executive Director, the SMCC now has **3** media officers operating **24** hours a day, **7** days a week and **1** Partnership and Administration Coordinator.

We have built a solid database including more than **1300** researchers with regional, language and gender representation.

**223** journalists registered to access embargoed material.

The **7** members of our Editorial Advisory Committee shape a clear policy on who it approaches for scientific expertise and develops a code of ethics.

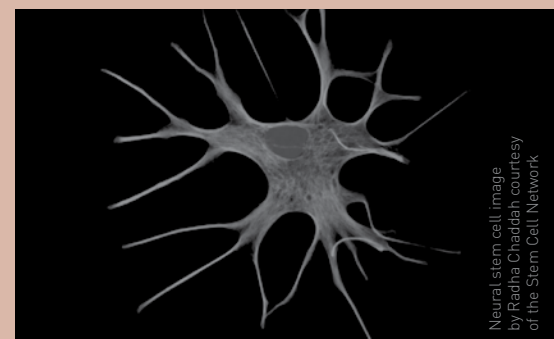
We provide services in both official languages, often contacting experts within half an hour of breaking news.

We developed Key Performance Indicators (KPIs) helping us monitor our performance and ensuring we provide effective services.

## Summer 2011: 50<sup>th</sup> Anniversary of the discovery of the Stem Cell

Stem cells, discovered in Toronto by Till and McCulloch, were turning 50. The International Consortium for Stem Cell Research's annual meeting was taking place in Toronto, and the Ontario Science Centre had developed an exhibit that included design student's fabrics inspired by stem cells. What better time to talk about pluripotency?

The SMCC hosted a background briefing with renowned Canadian scientists Mick Bhatia and Connie Eaves, to talk about induced pluripotent and cancer stem cells, as well as Dominique McMahon, who studies stem cell tourism. Twenty-four journalists came, including CBC and the Globe and Mail, and three radio spots were generated immediately as well as background articles that weekend.



**225** Releases in both languages.

**112** Heads-Up media alerts.

**75** Expert Comments.

**6** Online briefings (webinars) directly generating well over 50 stories.

**6** Backgrounders released for breaking news.

**\$897,680.93** raised since the incorporation of the SMCC.

# KEY ACHIEVEMENTS



# OBJECTIVES FOR THE YEAR AHEAD

- Explore original fundraising options, secure stable funding and continue in the goal to raise \$2.5 million to cover our annual operating cost and expand our range of activities.
- Develop specialized tools to assess more accurately our effectiveness, reach and impact.
- Increase the number of registered journalists.
- Expand the service by increasing the number of webinars and briefings, and adding visuals, animations and multimedia to help with visual story telling.
- Offer Journalism 101 bootcamps quarterly to researchers in institutions across Canada – providing researchers a glimpse into the world of journalism, its norms and values.
- Offer Science 101 bootcamps quarterly to journalists, topics include risk and numeracy.
- Report to our funders through quarterly Newsletters, comprehensive reports, invitations, events, seminars, workshops and training.
- Broaden our scope of new supporters, encourage champions and funders alike.

## BENEFITS

### FOR JOURNALISTS

- Experts database with no institutional bias
- Help when you need it
- Autonomy secured by 10% funding rule
- Newsy science backgrounders, "Heads-Up" alerts & briefings
- Journalist staff members
- Editorial Advisory Committee of senior journalism experts

### FOR COMMUNICATIONS STAFF

- More science coverage in Canadian media
- Greater access to Canadian researchers by international media

- Media training partner (Journalism 101)
- Partner and venue for co-hosted national news conferences
- Repository for science graphics, video, animations, photographs
- Experienced partner when science controversy hits the headlines
- Support for small communications teams
- Help for non-specialist journalists covering science
- Local conferences listed on national portal

### FOR RESEARCHERS

- Expert support for media briefings
- Screened interview requests
- Researcher media preferences noted
- Feedback from media
- Training and workshops

### FOR PUBLIC POLICY SECTOR

- Accurate, evidence-based scientific information in the news media
- Objective source for scientific assessment amidst partisan voices
- Inform public debate on the science around contentious issues
- Early notice of emerging issues

### FOR CORPORATE SECTOR

- Researchers listed in experts database
- Rapid response on inaccurate or incomplete coverage of science-based issues
- Viewpoint sought for media briefings
- Repository for science graphics, video, animations, photographs

# CHAMPIONS



## Suzanne Corbeil

Suzanne Corbeil launched Corbeil Consulting Inc, in 2009 after serving as Vice-President of External Relations and Communications at the Canada Foundation for Innovation for more than 9 years. More recently she acted as the Director of Global Outreach with the Perimeter Institute for Theoretical Physics – working to build mathematical capacity in developing countries. She has been a key player in advancing the public agenda in S & T and in building strong relationships with governments and among a variety of partners. Suzanne is committed to advancing science communications, and is the Founding Chair of the Science Media Centre of Canada. She has extensive experience in the social services and not-for-profit sectors through her work and volunteer activities.



## Linda Hughes

Linda Hughes is the 19<sup>th</sup> Chancellor of the University of Alberta.

Deeply committed to her community, she is a member of the Edmonton Homeless Commission and serves on the boards for the Royal Alexandra Hospital Foundation and the Edmonton Community Foundation. She is a founding member of the NorQuest College Foundation and a former chair of the board of the United Way of the Alberta Capital Region.

Former Publisher and President of the Edmonton Journal, Hughes has been a leading figure in Canadian media for more than 20 years.



## Jay Ingram

Jay Ingram has two degrees in microbiology, a B.Sc. from the University of Alberta and an M.Sc from the University of Toronto. He hosted CBC Radio's Quirks and Quarks from 1979 to 1992, earning two ACTRA awards – one for best host – and several Canadian Science Writers' Awards. During that time he was also a contributing editor with OWL Magazine.

In 1995 he became the host of the new Discovery Channel show, the daily newsmagazine @ discovery.ca, which eventually became Daily Planet. Daily Planet is notable for being a nightly one-hour prime-time science show. His last show as host was in the spring of 2011.

He has written twelve books, which have been translated into twelve languages. Jay has received five honorary degrees, is a Distinguished Alumnus of the University of Alberta and has received several other awards for his work. He was awarded The Order of Canada in 2009.

Currently Jay is Chair of the Banff Science Communications program, and is still doing plenty of television.



## P. Thomas (Tom) Jenkins

P. Thomas Jenkins is Executive Chairman and Chief Strategy Officer for OpenText™ Corporation (NASDAQ: OTEX, TSX: OTC) of Waterloo, Ontario, a US\$1 Billion enterprise software firm and the largest software company in Canada. Mr. Jenkins has been with OpenText since 1994.

In addition to his OpenText responsibilities, Mr. Jenkins is Chair of the Government of Canada's Research and Development Policy Review Panel which will report in October 2011 and was tasked with reviewing the \$7 billion of federal public spending on research to assist the Canadian economy in becoming more innovative. He is also Chair of the federal centre of excellence Canadian Digital Media Network (CDMN), and a member of the Social Sciences and Humanities Research Council of Canada (SSHRC).

Mr. Jenkins received an MBA in entrepreneurship & technology management from Schulich School of Business at York University, an M.A.Sc. in electrical engineering from the University of Toronto and a B.Eng. & Mgt. in Engineering Physics and Commerce from McMaster University. He is a recipient of the Natural Sciences and Engineering (NSERC) post graduate scholarship, the University of Toronto Scholarship, the McMaster Chancellors Scholarship, the 2009 Ontario Entrepreneur of the Year, and the 2010 McMaster Engineering L.W. Shemilt Distinguished Alumni Award.

## EDITORIAL ADVISORY COMMITTEE

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Board of Youth Science Canada  
Adjunct Professor, Carleton University  
Director of the Canadian Science  
Writers' Association

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Journalism Program. Executive  
Director, Organization of News  
Ombudsmen.

### **Jim Handman**

Executive Producer,  
Quirks and Quarks, CBC

### **Kathryn O'Hara**

CTV Chair in Science Broadcast  
Journalism, Carleton University

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Radio-Canada

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Multimedia science journalist,  
freelance

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University of Toronto  
President: Academy of Science,  
Royal Society of Canada (2007-2009)

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Research Group, Faculty of Medicine  
University of Calgary  
Director – Hotchkiss Brain Institute

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Professor of Biochemistry,  
Carleton University  
NSERC Industrial Research Chair

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Association of Universities and Colleges Canada	Canadian Society of Microbiologists	Institute for Quantum Computing (University of Waterloo)	Sanofi Pasteur Ltd
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Canadian Federation of Earth Sciences	Council of Canadian Academies	McMaster University	The Discovery Channel
Canadian Foundation for Climate and Atmospheric Sciences	CropLife Canada	Memorial University of Newfoundland	The Weather Network
Canadian Health Services Research Foundation	Dalhousie University	Merck Frosst Canada Ltd.	TorStar Corporation
	Delphi Group	MITACS	TRIUMF
		Mount Saint Vincent University	TVO
		National Research Council	Université de Montréal
		Natural Resources Canada	Université du Québec à Montréal
		Natural Sciences and Engineering Research Council	University of Alberta
		Networks of Centres of Excellence	University of British Columbia
		Nils Petersen	University of Calgary
		O'Brien Publishing (CTB)	University of Guelph
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			University of Saskatchewan
			University of Victoria
			University of Western Ontario
			Vancouver Aquarium
			York University
			Youth Science Canada



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## PLATINUM (\$100,000 AND OVER)



Natural Sciences  
and Engineering  
Research Council



Ontario Ministry  
of Research  
& Innovation

## BRONZE (\$10,000–\$24,999)

AMGEN  
Alberta Innovates Health Solutions  
Alberta Innovates Technology Futures

Canada Science and Technology  
Museum Corporation (in-kind)  
Council for Biotechnology  
Information Canada

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Discovery Channel

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Hazel Stoute  
Manager/Partnerships Coordinator

Lorraine Guoin  
Geneviève Beaunoyer  
Interns

# CREDITS

Photoluxstudio  
Glenn Brimacombes' photo

Steve Stober Photography  
Penny Park's photo

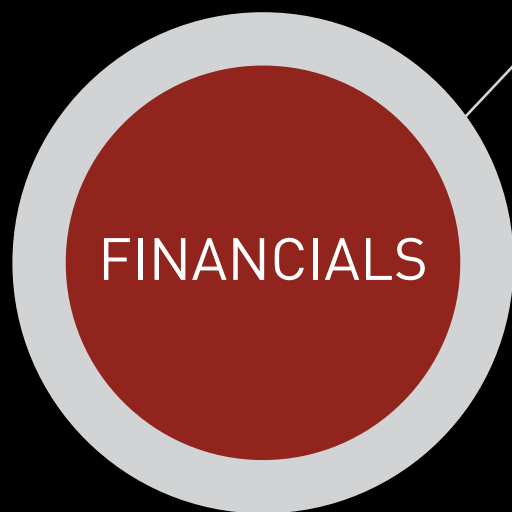
Dwayne Brown Studio, Ottawa  
Suzanne Corbeil's photo

University of Alberta  
Linda Hughes' photo

Kevin Fransisco  
Jay Ingram's photo

Paradisal Imagery Inc.  
Design

Denis Laberge  
Translator (except for Financials  
and graphics)



SCIENCE MEDIA CENTRE OF CANADA  
June 30, 2011

October 5, 2011

## INDEPENDENT AUDITORS' REPORT

To the Directors of Science Media Centre of Canada:

We have audited the accompanying financial statements of Science Media Centre of Canada, which comprises the statement of financial position as at June 30, 2011 and the statements of loss and net assets and cash flow for the year then ended, and a summary 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 generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit report.

### Basis for Qualified Opinion

In common with many not for profit organizations, the Association derives revenue from member contributions and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to amounts recorded in the records of the Association and we were not able to determine whether any adjustments might be necessary to revenue from donations, excess of revenue over expenditures, assets and net assets.

### Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion, the financial statements present fairly, in all material respects, the financial position of Science Media Centre of Canada as at June 30, 2011 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

#### HENDRY WARREN LLP

Chartered Accountants, Licensed Public Accountants  
Ottawa, Ontario

# STATEMENT OF FINANCIAL POSITION

*June 30, 2011, with comparative figures for 2010*

	2011	2010
<b>Assets</b>		
Current assets		
Cash	\$ 238,247	\$ 345,143
Accounts receivable	286,563	–
Prepaid expenses	2,184	–
	526,994	345,143
Property, plant and equipment (Note 5)	8,605	–
	\$ 535,599	\$ 345,143
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable and accrued charges	\$ 42,470	\$ 38,441
Deferred revenue	236,886	–
	279,356	38,441
Net assets	256,243	306,702
	\$ 535,599	\$ 345,143

Approved on behalf of the Board:

Director

# STATEMENT OF LOSS AND STATEMENT OF CHANGES IN NET ASSETS

*Year ended June 30, 2011, with comparative figures for 2010*

	2011	2010
<b>Revenues</b>		
Charter member contributions	\$ 243,000	\$ 337,120
Outreach and technical support	1,686	5,000
Donation revenue	200	–
Grant revenue	163,114	–
Interest income	3	–
	408,003	342,120
<b>Expenditures</b>		
Advertising and promotion	2,204	6,744
Amortization	2,249	–
Bank charges and interest	960	133
Communications and marketing	21,434	685
Fundraising expenses	58,837	33,160
Insurance	3,422	–
Office	22,484	5,210
Professional services	16,897	19,609
Rent	1,170	–
Salaries and wages	291,742	86,312
Telephone and communications	17,254	3,794
Travel and meetings	19,809	5,322
	458,462	160,969
(Deficiency) excess of revenues over expenditures	(50,459)	181,151
Net assets, beginning of year	306,702	125,551
Net assets, end of year	\$ 256,243	\$ 306,702

*See accompanying notes to the financial statements.*

# CASH FLOW STATEMENT

Year ended June 30, 2011, with comparative figures for 2010

	2011	2010
<b>Operating activities</b>		
Net (deficiency) excess of revenues over expenditures	\$ (50,459)	\$ 181,151
Item not affecting cash Amortization	2,249	–
Changes in working capital balances (Note 6)	(47,832)	163,992
Cash (used in) provided by operating activities	(96,042)	345,143
<b>Investing activities</b>		
Purchase of property, plant and equipment	(10,854)	–
Cash used in investing activities	(10,854)	–
(Decrease) increase in cash	(106,896)	345,143
Cash, beginning of year	345,143	–
Cash, end of year	\$ 238,247	\$ 345,143

See accompanying notes to the financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

*June 30, 2011, with comparative figures for 2010*

## 1. Organization

Science Media Centre of Canada (the Organization) is a not-for-profit organization established for the purpose of advancing the public's knowledge and engagement with science through the provision of educational resources to journalists, researching science related issues as they emerge, and making the results of such research available to reporters. The Organization was incorporated on June 30, 2009 under the Canada Corporations Act as a not-for-profit organization and became a registered charity under the Income Tax Act effective July 1, 2010.

## 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

### Property, plant and equipment

Computer hardware and computer software are stated at cost and are amortized using the straight line method over three years and one year respectively. One-half of the annual amount is claimed in the year of acquisition.

### Revenue recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the 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.

Charter member fees are recognized in the year they are received as they do not apply to a specific period.

### In-kind contributions

On occasion, in-kind contributions are made to the Organization. It is the Organization's policy to record only those amounts over \$5,000 that would otherwise have been purchased, and for which valuation evidence exists, in the financial statements.

The Canada Science and Technology Museum Corporation (CSTMC) provides office space and office support in Ottawa which is not reflected in the financial statements. The agreement between CSTMC and the Organization is in effect until December 31, 2013.

The Vancouver Aquarium provides office space and office support in Vancouver which is not reflected in the financial statements. There is no formal agreement between the Vancouver Aquarium and the Organization.

L'Association des communicateurs scientifiques du Québec à Montréal provided office space and materials at no cost for a five month period during the year.



# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2011, with comparative figures for 2010

## Use of estimates

The preparation of these financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the amounts of revenues and expenses during the period. In the opinion of management, these financial statements reflect all adjustments necessary to present fairly the results of the periods presented. Actual results could differ from these reported estimates.

## 3. Capital disclosures

The Organization's capital consists of net assets. The Organization's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to continue to fulfil its mandate as governed by its by-laws, and to broaden the spectrum under which its mandate is delivered. The Organization is not subject to externally imposed capital requirements.

It is the intention of the Board of Directors to establish a net asset reserve equal to one year's operating costs of \$700,000 to \$800,000 to ensure ongoing operations in the event of an economic downturn or other eventuality affecting the flow of revenue.

## 4. New accounting framework

In 2010, the Canadian Institute of Chartered Accountants (CICA) issued a new accounting framework applicable to Canadian not-for-profit organizations. Effective for fiscal years beginning on or after January 1, 2012, not-for-profit organizations may adopt either International Financial Reporting Standards (IFRS) or Generally Accepted Accounting Principles (GAAP) for not-for-profit organizations. The Organization currently plans to adopt GAAP for not for profit organizations effective July 1, 2012.

## 5. Property, plant and equipment

	2011			2010		
	Cost	Accumulated Amortization	Net Book Value		Net Book Value	
Computer hardware	\$ 9,534	\$ 1,589	\$ 7,945	\$	–	
Computer software	1,320	660	600		–	
	\$ 10,854	\$ 2,249	\$ 8,605	\$	–	

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2011, with comparative figures for 2010

## 6. Changes in working capital balances

Changes in working capital balances have provided (used) cash as follows:

	2011	2010
Accounts receivable	\$ (286,563)	\$ 125,551
Prepaid expenses	(2,184)	–
Accounts payable and accrued charges	4,029	38,441
Deferred revenue	236,886	–
	\$ (47,832)	\$ 163,992

## 7. Financial instruments

The Organization's financial instruments consist of cash, accounts receivable, and accounts payable and accrued charges.

The fair values of the Organization's cash, accounts receivable, and accounts payable and accrued charges approximate their carrying value due to their relatively short periods to maturity.

It is management's opinion that the Organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.