

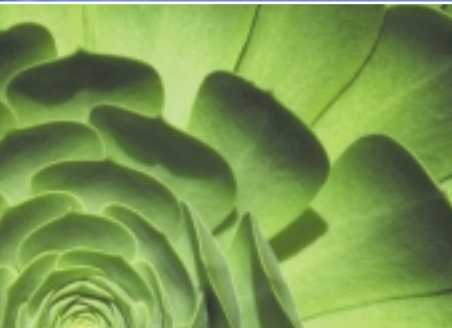
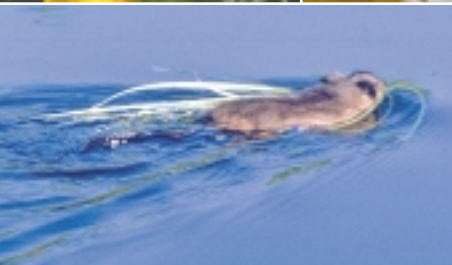
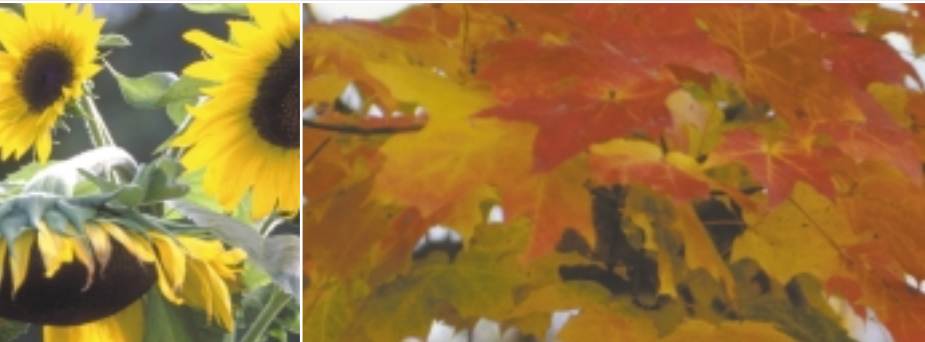
MISSION STATEMENT

To be a living museum which serves local, regional and global communities while developing and promoting public understanding of the relationship between the plant world, humanity and the rest of nature.



**ROYAL
BOTANICAL
GARDENS**
www.rbg.ca

SPECIAL BULLETIN NO. 54 JUNE 2003
COMMUNIQUÉ NO. 54 JUIN 2003



ANNUAL REPORT/RAPPORT ANNUEL

2002



PRESIDENT AND CEO'S REPORT

Roger Wheelock

As the incoming President and Chief Executive Officer of Royal Botanical Gardens I am honoured to join an organization with such a substantial international reputation, at the beginning of a pivotal time in its history. It has become clear to me that we have reached one of those moments when an institution is ready to take a giant step into the future.

be much wider, so that it becomes a botanical garden of which all Ontarians, Canadians, botanists and gardeners can be proud. We still have a long way to go, but I can see from the excitement being generated that the citizens of Ontario soon will be proud to call us their own.

Our community has been buzzing since September 27, 2002, when the federal and provincial governments jointly announced \$18 million in funding commitments for The Gardens' \$45-million expansion project. The expansion is the most significant addition to The Gardens in many years. When it is completed, we will be well on our way to becoming this region's major 12-month tourist destination with a reputation that deserves the designation of "Ontario's Botanical Gardens." We will present our horticultural displays more effectively for both average and avid gardeners and we will have the ability to attract many more visitors year-round than we have in the past.

Although much of the attention Royal Botanical Gardens has garnered has been about the planned expansion, we still are focussing on our mandate to begin to present beautiful horticultural displays while engaging in relevant botanical and environmental research. We are grateful to our many partners and stakeholders who have been so dedicated to the excellent work that is undertaken to improve our habitats and to help preserve threatened flora and fauna. These are partnerships which we value now and into the future.

I want to express my gratitude to the Board, staff and volunteers at Royal Botanical Gardens and the supportive community of our region. As I wound my way through this complicated organization, many people pointed the way and enlightened me on the contribution The Gardens makes to our society and our world. Finally, let me thank all those who have made Susi and me feel welcome here.

Royal Botanical Gardens plays a leading role in the increasing importance of botanical gardens in the 21st century. However, the reputation of The Gardens should

BOARD OF DIRECTORS 2002/2003

Appointed by Council of City of Hamilton
Councillor Marvin Caplan
Councillor Russ Powers
Mark Rizzo
Brian Henley
Warren Pitton
Kathy Renwald

Appointed by Council of Halton Region
Mayor Robert MacIsaac
Councillor Kevin Flynn
Ruth Lee

Appointees of the Board
Ted Boswell
David Howell
Roger Couldrey

Bill Bennett
Brenda Yates
Rick Kington
3 vacancies

Representing RBG Auxiliary
Sally Wilson

Representing McMaster University
Dr. Peter George, *President, McMaster University*

Appointed by the Lieutenant-Governor-in-Council, of Ontario
Marnie Spears
Alan Goddard

Additional Members in Place of Appointments by Governor-General-in-Council
Andrew Nizielski
1 vacancy

Liaison Member — RBG Auxiliary
Duncan Ross

OUR CAPITAL EXPANSION PLAN

Funding Commitments Confirmed

On September 27, 2002, Mark A. Rizzo, then-chair of Royal Botanical Gardens' Board of Directors, announced that The Gardens received \$18 million in combined funding commitments from the government of Ontario and the federal government to begin a planned expansion that will transform RBG into a year-round tourist attraction. The announcement brought a lot of attention to the Gardens and signified the provincial and federal governments recognition of Royal Botanical Gardens' stature as one of Canada's premier cultural institutions and tourist attractions.

Healthy Pause

Following confirmation of government funding commitments, the Board of Directors decided to examine all aspects of the project during a "healthy pause." In this period, The Gardens' Board and management took advantage of input garnered from the newly formed Capital Committee. It also allowed for input from Roger Wheelock, The Gardens' new President and Chief Executive Officer, who took over about a month following the funding announcement. This process continued into 2003.

AROUND THE GARDENS

Gardens Gets New CEO

On November 1, Royal Botanical Gardens welcomed its new President and Chief Executive Officer, Roger Wheelock. Mr. Wheelock joined The Gardens at a busy time in its history; only days before the announcement of his appointment, The Gardens received word that it had secured \$18 million in funding commitments from the federal and provincial government toward its planned capital expansion. Mr. Wheelock joined The Gardens from the Canadian Tourism Commission where he was executive vice-president and chief operating officer. He spent much of his professional career as general manager and chief executive officer of The



Board Chair Mark Rizzo, New President and CEO Roger Wheelock and Director Emeritus Dr. Leslie Laking.

Butchart Gardens in Victoria. Mr. Wheelock also served on a variety of boards and commissions, including chair of the University of Victoria, and honorary trustee and trustee emeritus of the Victoria Foundation.

Colour Comes Alive at the Gardens

In late June, The Gardens launched an ambitious new, season-long exhibit that showcased creative plantings in the Rock Garden and Hendrie Park. Special events, including the premier of Red Hot Jazz and Cool Blues on Wednesday nights, complemented the living exhibit. Just as artists use colour to express feelings and create an image, The Gardens' landscape designers used plants as living palettes to create mood, engage emotions and trick the eye.

Attendance

Our visitation grew in the 2002 season despite weather that was not ideal for an outdoor attraction. The stability was attributed to the introduction of new features, such as Colour Comes Alive.

AABGA Annual Conference

The American Association of Botanical Gardens and Arboreta held its annual conference at the Hamilton Convention Centre and Royal Botanical Gardens in August. Hundreds of delegates from across North America attended the event. All Royal Botanical Gardens staff and Auxiliary members pitched in to make the conference a success.

Woodland Garden

The Morrison Woodland Garden in Hendrie Park is much more accessible thanks to a generous donation from Tina Turkstra and assistance from Dr. Carl Turkstra. Gardens staff constructed a new wheelchair-accessible wooden walkway that meanders into Hendrie Valley so visitors can get a closer view of the woodland plants. The Turkstras' gift also allowed The Gardens to plant rhododendrons around the walkway.



Board Chair Mark Rizzo, Garden's Staff Gerry Maloney and Herman Turkstra watch as Patrick Maloney and Tina Turkstra cut the ribbon at the entrance to the new boardwalk.

Investing in nature

The Gardens received a five-year grant to help save Canada's endangered plants from extinction, as part of a worldwide partnership established with a \$50-million donation from HSBC. The Gardens was the sole Canadian recipient of support to botanical gardens under an initiative called Investing in Nature. The funding improves conservation work and education programs at The Garden and other Canadian botanical gardens. It includes participation in an international seed bank initiative and supports a staff position in plant conservation and education.

PlantWatch

A new national PlantWatch program was launched in spring 2002, as part of a series of NatureWatch programs developed by the Canadian Nature Federation and Environment Canada's Ecological Monitoring and Assessment Network. The program is designed to pinpoint and provide information on ecological changes

across Canada. By comparing current information with historical data, scientists hope to gain a better understanding of ecological patterns to predict future trends in environmental change.

Green Legacy

In May, Royal Botanical Gardens and Canadian Museum of Nature launched Green Legacy, a national travelling exhibition emphasizing the dynamic role native plants play in defining our landscapes and our sense of place in Canada. The exhibition is touring the country for three years.

Volunteer Hours

The highly committed members of the Royal Botanical Gardens Auxiliary came to the Gardens' aid in almost every facet of our operations in 2002. Whether it was "front-line" duties, such as staffing the Information Desk or the Gardens' Shop, or working behind the scenes at meetings or in the workshop, the volunteers logged 47,206 hours.

Our Volunteer Partners

The Royal Botanical Gardens Auxiliary's good work included generous donations from the proceeds of their business ventures. In 2002, the organization committed \$250,000 toward The Gardens' operating budget, as well as \$150,000 for the capital expansion project.

FINANCIAL STATEMENTS

To the Members of
Royal Botanical Gardens

We have audited the statement of financial position of Royal Botanical Gardens as at December 31, 2002 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Ernst + Young LLP

Chartered Accountants
Mississauga, Canada,
March 7, 2003.



STATEMENT OF FINANCIAL POSITION

As at December 31

	2002 (\$)	2001 (\$)
ASSETS		
<i>Current</i>		
Cash	751,591	614,522
Invested with the City of Hamilton, at cost [note 3]	728,541	684,532
Investments, at cost [note 4]	5,815,471	3,824,530
Accounts receivable	484,611	298,824
Prepaid expenses	604,506	357,938
Other assets [note 14]	314,746	314,746
Total current assets	8,699,466	6,095,092
Investments, at cost [note 4]	6,664,165	7,908,014
Capital assets, net [note 5]	13,346,287	13,183,168
	28,709,918	27,186,274
LIABILITIES AND NET ASSETS		
<i>Current</i>		
Accounts payable	596,064	745,213
Deferred operating contributions [note 6[a]]	676,040	706,213
Total current liabilities	1,272,104	1,451,426
Deferred capital contributions [note 6[b]]	20,259,774	17,640,118
Total liabilities	21,531,878	19,091,544
Net assets		
Unrestricted	—	(154,310)
Investment in capital assets [note 8]	513,875	316,534
Endowments and externally restricted funds [note 9]	4,029,591	3,679,556
Board restricted funds [note 10]	2,634,574	4,252,950
Total net assets	7,178,040	8,094,730
	28,709,918	27,186,274

See accompanying notes

On behalf of the Board:



Marnie Spears
Director



Richard Kington
Director

STATEMENT OF OPERATIONS

Year ended December 31

	2002 (\$)	2001 (\$)
REVENUE		
Operating grants		
Province of Ontario — Ministry of Tourism, Culture and Recreation	1,601,616	1,601,616
City of Hamilton	749,172	749,172
Regional Municipality of Halton	370,900	360,162
	2,721,688	2,710,950
Amortization of deferred capital contributions [note 6[b]]	775,061	880,878
Investment income [note 7]	19,556	320,422
Admissions	428,595	452,626
Donation from the Auxiliary of the Royal Botanical Gardens [note 11]	251,728	230,000
Membership fees and donations [note 7]	827,967	789,317
User fees and other income [note 7]	2,063,917	2,030,310
	7,088,512	7,414,503
EXPENSES		
Operations and maintenance		
Gardens, parklands and sanctuaries	2,053,557	1,956,211
Buildings and equipment	1,646,756	1,407,624
Amortization of capital assets [note 8]	877,482	975,648
	4,577,795	4,339,483
Scientific and research program	785,245	748,207
Educational program	489,766	502,022
Administration	739,031	832,661
Development and membership	288,088	245,572
Other programs and projects	63,176	38,841
Marketing, admissions and sales	1,075,059	916,494
Investment management fees	80,404	69,300
	8,098,564	7,692,580
Deficiency of revenue over expenses before the following	(1,010,052)	(278,077)
Strategic studies and reorganization costs	555,064	—
Deficiency of revenue over expenses for the year	(1,565,116)	(278,077)

See accompanying notes

STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31

	2002				Total	Total (2001)
	Unrestricted	Investment in capital assets [note 8]	Endowments and externally restricted funds [note 9]	Board restricted funds [note 10]		
Net assets, beginning of year	\$ (154,310)	\$ 316,534	\$ 3,679,556	\$ 4,252,950	\$ 8,094,730	\$ 8,437,667
Deficiency of revenue over expenses for the year	(1,565,116)	—	—	—	(1,565,116)	(278,077)
Other interfund transfers, net	1,636,767	—	—	(1,636,767)	—	—
Change in investment in capital assets [note 8]	(197,341)	197,341	—	—	—	—
Endowment contributions	—	—	630,035	—	630,035	5,140
Canadian Botanical Conservation Network contributions (expenditures)	—	—	—	18,391	18,391	(70,000)
Interfund transfer— Project Paradise	280,000	—	(280,000)	—	—	—
Net assets, end of year	—	513,875	4,029,591	2,634,574	7,178,040	8,094,730

See accompanying notes

STATEMENT OF CASH FLOWS

Year ended December 31

	2002 (\$)	2001 (\$)
OPERATING ACTIVITIES		
Deficiency of revenue over expenses for the year	(1,565,116)	(278,077)
Add (deduct) non-cash items		
Amortization of capital assets	877,482	975,648
Amortization of deferred capital contributions	(775,061)	(880,878)
Deferred capital contributions recognized as revenue	(355,000)	(382,000)
Deferred operating contributions recognized as revenue	(539,390)	(312,811)
	(2,357,085)	(878,118)
Net change in non-cash working capital balances related to operations	(625,513)	(39,875)
Cash used in operating activities	(2,982,598)	(917,993)
INVESTING AND FINANCING ACTIVITIES		
Purchase of capital assets	(1,040,601)	(1,128,648)
Contributions restricted for capital asset purchases and interest	3,749,717	634,591
Deferred operating contributions and interest	509,217	197,687
Realization (purchase) of investments	(747,092)	1,626,895
Canadian Botanical Conservation Network contributions (expenditures)	18,391	(70,000)
Endowment contributions	630,035	5,140
Cash provided by investing and financing activities	3,119,667	1,265,665
Net increase in cash during the year	137,069	347,672
Cash, beginning of year	614,522	266,850
Cash, end of year	751,591	614,522

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

December 31, 2002

1. DESCRIPTION

Royal Botanical Gardens ["RBG"] is one of Canada's premier cultural, educational and scientific institutions, comprised of more than 1,100 hectares of horticultural display gardens, arboretum, woodlands, wetlands and 30 kilometers of trails. RBG is an agency of the Ontario Ministry of Tourism, Culture and Recreation and receives additional support from the City of Hamilton [the "City"], the Regional Municipality of Halton, RBG members, the Auxiliary of the Royal Botanical Gardens [the "Auxiliary"], many corporations, foundations and individuals.

The Auxiliary is incorporated under the laws of Ontario as a separate corporation without share capital and was established to promote the objects and interests of RBG through volunteer service. The activities of the Auxiliary are undertaken with the approval of the Board of Directors [the "Board"] of RBG and any profits are to be used by RBG. The accounts of the Auxiliary are not consolidated in these financial statements.

RBG has an economic beneficial interest in a Crown-controlled foundation, the Royal Botanical Gardens Crown Foundation [the "Crown Foundation"], which is not consolidated in these financial statements. The principal objectives of the Crown Foundation are to solicit, receive and distribute money and other property to support the mission and activities of RBG.

RBG is a registered charity under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applied within the framework of the significant accounting policies summarized below:

Revenue recognition

[a] Grants are recorded as revenue when the related expenses have been made and the applications for the grants have been approved by the relevant government agencies. Grants, which have been received in advance of incurring the related expenses, are included in the statement of financial position as deferred contributions.

[b] Unrestricted donations are recognized as revenue in the year in which they are received. Restricted donations are deferred and recognized as revenue in the year in which the related expenses are incurred.

[c] Externally restricted contributions for depreciable capital assets are deferred and amortized over the life of the related assets. Externally restricted contributions for land are recorded as a direct increase in net assets invested in capital assets. Externally restricted capital asset contributions that have not been expended are recorded as part of deferred capital contributions in the statement of financial position.

[d] Endowment contributions are recognized as direct increases in endowment net assets in the year in which they are received.

Donations in kind

Donations in kind of \$6,728 [2001—\$156,961] are recorded at their estimated fair market value at the date of donation and are included in "membership fees and donations" and "other income" in the statement of operations.

Capital assets

Capital assets are recorded at cost, except for donated assets, which are recorded at fair market value at the date of contribution. The fair market value of donated land at the date of contribution could not be determined and therefore the total 1,100 hectares of land have been recorded at a nominal value of \$1. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings	40 years
Mechanical equipment	20 years
Gardens and natural area infrastructures	20 years
Roadways and parking lots	20 years
Vehicles and equipment	5–10 years
Furniture and fixtures	10 years
Computer equipment	3 years

3. INVESTED WITH THE CITY OF HAMILTON

The amount invested with the City represents investments held on behalf of RBG and is payable on demand. The investments are pooled with reserve portfolio assets and consist of Canadian fixed income securities. Interest is paid on this account based on the rate of return that the City earns on its investments. The rate of return on these investments for the year ended December 31, 2002 was 3.82% [2001—3.4%].

4. INVESTMENTS AND ENDOWMENT INVESTMENTS

The investments and endowment investments consist primarily of Canadian bonds and equities. The total market value at December 31, 2002 was \$12,780,522 [2001 — \$12,838,917]. The combined rate of return [realized and unrealized] on these investments for the year ended December 31, 2002 was (0.4)% [2001 — 4.9%].

5. CAPITAL ASSETS

Capital assets consist of the following:

	2002		
	Cost (\$)	Accumulated amortization (\$)	Net book value (\$)
Land [note 2]	9,428	—	9,428
Buildings	13,639,741	5,467,593	8,172,148
Mechanical equipment	2,303,321	563,946	1,739,375
Gardens and natural area infrastructures	2,994,635	719,873	2,274,762
Roadways and parking lots	1,430,844	612,493	818,351
Vehicles and equipment	669,971	502,708	167,263
Furniture and fixtures	569,386	453,162	116,224
Computer equipment	1,050,081	1,001,345	48,736
	22,667,407	9,321,120	13,346,287

	2001		
	Cost (\$)	Accumulated amortization (\$)	Net book value (\$)
Land [note 2]	1	—	1
Buildings	13,639,741	5,126,599	8,513,142
Mechanical equipment	1,773,525	462,024	1,311,501
Gardens and natural area infrastructures	2,695,862	577,611	2,118,251
Roadways and parking lots	1,393,990	540,951	853,039
Vehicles and equipment	635,207	372,190	263,017
Furniture and fixtures	462,810	401,551	61,259
Computer equipment	1,025,669	962,711	62,958
	21,626,805	8,443,637	13,183,168

The change in net book value of capital assets was due to the following:

	2002 (\$)	2001 (\$)
Balance, beginning of year	13,183,168	13,030,168
Purchase of capital assets funded by deferred capital contributions	740,839	959,256
Purchase of capital assets internally funded	299,762	169,392
Amortization of capital assets	(877,482)	(975,648)
Balance, end of year	13,346,287	13,183,168

6. DEFERRED CONTRIBUTIONS

[a] Deferred operating contributions consist of the following:

	2002 (\$)	2001 (\$)
Balance, beginning of year	706,213	821,337
Amount recognized as revenue during the year	(539,390)	(312,811)
Amount received related to subsequent year	509,217	197,687
Balance, end of year	676,040	706,213

[b] Deferred capital contributions consist of the following:

	2002 (\$)	2001 (\$)
Balance, beginning of year	17,640,118	18,268,405
Amortization of deferred capital contributions	(775,061)	(880,878)
Previously deferred amounts recognized as revenue during the year	(355,000)	(382,000)
Contributions received for capital purposes	3,798,500	566,246
Investment income (loss) on deferred capital contributions	(48,783)	68,345
Balance, end of year	20,259,774	17,640,118
Represented by		
Deferred capital contributions	12,832,412	12,866,634
Unspent capital contributions	7,427,362	4,773,484
	20,259,774	17,640,118

7. REVENUE

	2002 (\$)	2001 (\$)
Membership fees and donations		
Membership fees	398,722	401,060
Donations	429,245	388,257
	827,967	789,317
User fees and other income		
Facility rentals and catering	435,827	426,407
Education	408,246	340,010
Other, including youth employment projects	864,844	881,893
Previously deferred amounts recognized as revenue during the year	355,000	382,000
	2,063,917	2,030,310
Investment income		
Investment income (loss) earned during the year	(31,201)	392,081
Allocation to deferred capital contributions	48,783	(68,345)
Allocation to deferred operating contributions	1,974	(3,314)
	19,556	320,422

8. INVESTMENT IN CAPITAL ASSETS

The investment in capital assets consists of the following:

	2002 (\$)	2001 (\$)
Capital assets, net	13,346,287	13,183,168
Amounts financed by deferred capital contributions [note 6]	(12,832,412)	(12,866,634)
Balance, end of year	513,875	316,534

The change in investment in capital assets is calculated as follows:

	2002 (\$)	2001 (\$)
Excess of expenses over revenue		
Amortization of deferred capital contributions	775,061	880,878
Amortization of capital assets	(877,482)	(975,648)
	(102,421)	(94,770)
Net change in investment in capital assets		
Purchase of capital assets	1,040,601	1,128,648
Amounts funded by deferred capital contributions	(740,839)	(959,256)
	299,762	169,392
Increase in investment in capital assets	197,341	74,622

9. ENDOWMENTS AND EXTERNALLY RESTRICTED FUNDS

Contributions restricted for endowments consist of donations received by RBG where the endowment principal is required to remain intact. Accordingly, these amounts are classified as long-term investments. The investment income generated from the endowments must be used in accordance with the purposes established by donors. A policy has been established by the Board whereby the endowment and externally restricted funds are preserved from inflation by allocation of positive investment income. The provision for the year 2002 was established at nil [2001—1.3%] due to the fact that there was negative investment income.

Externally restricted funds comprise donations for specific purposes but for which RBG can utilize both the income and the capital. Management ensures, as part of its fiduciary responsibilities, that all funds received with a restricted purpose are expended for the purpose for which they were provided.

	2002 (\$)	2001 (\$)
Endowments		
Woodland Garden Fund	577,097	577,097
Palmer Memorial Fund	313,044	313,044
Osborne Memorial Fund	103,711	103,629
Broman Land Trust	70,592	70,592
	1,064,444	1,064,362
Donor-restricted Funds		
Project Paradise [see below]	1,180,106	1,457,769
Anne Elizabeth Powell Memorial	595,518	595,518
Dunnington Grubb Fund	351,829	351,829
Barbara Laking Memorial	119,207	119,207
Beth Parker Orchid Fund	30,966	30,966
Albert Nind Scholarship Fund	24,498	24,498
A. Parker Orchid Lab	15,381	15,381
J. Douglas Watson Memorial	11,719	11,721
New World Species Fund	8,304	8,305
Dr. Robertson Medicinal Garden	50,000	—
Dorothy Muriel Matson Fund	577,619	—
	2,965,147	2,615,194
	4,029,591	3,679,556

Project Paradise

The restoration of Cootes Paradise as part of the Fish and Wildlife Habitat Restoration project in Cootes Paradise and Grindstone Creek and the Hamilton Remedial Action Plan is still in process. The fund has been established by various donors to support this process.

10. BOARD RESTRICTED FUNDS

Net assets subject to Board restrictions represent amounts received by RBG that have been restricted for specific purposes by the Board. Generally, the Board will restrict bequests, donations and interest earned on these monies. These restricted amounts are not available for other purposes without approval of the Board.

Board restricted funds at December 31 consist of the following:

	2002 (\$)	2001 (\$)
General	1,156,186	2,563,720
Capital	906,859	903,308
Organizational	534,812	767,597
Biodiversity	32,708	14,317
Cathie Korhonen	4,009	4,008
	2,634,574	4,252,950

General

The general reserve fund, while not restricted in the purposes for its use, can only be disbursed with the specific approval of the Board.

Capital and organizational reserves

These funds include reserves for items such as short-term disability, claim fluctuations, replacement of vehicles and machinery.

Biodiversity

To further the biodiversity efforts of RBG, the Board resolved to be a leader in the formation of the Canadian Botanical Conservation Network ["CBCN"]. The goal of the CBCN is to aid Canadian botanical gardens and arboreta in realizing their potential to contribute to the conservation of biological diversity. The CBCN is a national program with the long-term goal of making a significant contribution to the survival of many of Canada's endangered plants.

11. AUXILIARY OF THE ROYAL BOTANICAL GARDENS

The accounts of the Auxiliary are presented separately and are not consolidated in these financial statements. Due to the nature of the operations, all of the net assets of the Auxiliary represent unrestricted funds. As at December 31, 2002, the balance of unrestricted funds of the Auxiliary was \$386,093 [2001—\$542,422].

During the year, Auxiliary contributed the following amounts to RBG for the indicated purposes:

	2002 (\$)	2001 (\$)
Operations		
Received in the year	401,728	230,000
Amounts included in deferred capital contributions for future expenditures	(150,000)	—
	251,728	230,000

In addition, RBG provides facilities to the Auxiliary at no cost.

12. THE ROYAL BOTANICAL GARDENS CROWN FOUNDATION

As at December 31, 2002, the Crown Foundation reported total assets of \$1,874 [2001—\$2,358]. During the year, nil was distributed from the Crown Foundation to RBG [2001—nil].

13. ACCUMULATED SICK LEAVE PLAN

Under a previous sick leave benefit plan, certain employees may become entitled to a cash payment in lieu of sick leave days when they leave RBG's employment. This plan has been replaced by long-term disability plans for service commencing in 1978.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee upon termination, has been provided for in the accounts. At December 31, 2002, the amount of the provision was \$89,123 [2001—\$105,411]. Interest is accumulating on this balance as the vested cash payment is based on the individual's current rate of pay at the time of termination.

14. LIFE INSURANCE POLICIES

RBG is the owner and beneficiary of life insurance policies purchased by certain members. The total face value of these policies was \$115,000 at December 31, 2002 [2001—\$115,000]. The cash surrender value of these policies of \$14,746 [2001—\$14,746] is included in other assets in the statement of financial position.

SCIENCE AND CONSERVATION

Cootes Paradise Fishway

Carp Control: The program, which keeps carp over 30 centimetres from entering Cootes Paradise, has been successful in maintaining overall marsh density of carp to below 50 kilograms per hectare. In the marsh's worst years, the density was 800 kilograms per hectare.

Fish Passage: This program moves fish that are beneficial to a healthy marsh ecosystem into and out of the spawning grounds in Cootes Paradise. Science staff recorded 37,303 large-size fish passing through the Fishway, representing 21 species.

Project Partner: Department of Fisheries and Oceans

Fish Research: Science staff monitor environmental factors triggering migration, growth and survivorship. Seventy-one fish were tagged, and 134 were recaptured from past years.

Project Partner: Department of Fisheries and Oceans

Monitoring

Marsh Fisheries: Long-term surveying programs track changes in the distribution and abundance of the 62 fish species found in waterways within Royal Botanical Gardens' property. The populations of most species are stable or gradually increasing, with catfish species leading the way.

Research Partner: Department of Fisheries and Oceans

Spawning: Science staff are tracking the distribution and abundance of large stream spawning fish including salmon, trout, and suckers, in tributaries draining into waterways within Gardens' property below the Niagara Escarpment. Trout and salmon numbers were substantially lower, while suckers are increasing.

Research Partners: Hamilton and Halton Region Conservation Authorities

Marsh Water Quality: Science staff record changes in water clarity, dissolved oxygen, sediment and nutrient concentrations in Cootes Paradise marsh. Substantial

improvements in water quality were noted, driven by improved effluent from the Dundas sewage treatment plant. Water quality remains substantially below Ontario environmental standards.

Project Partner: City of Hamilton

Restoration

- Restoration projects have taken place or are ongoing in the following locations: Cootes Paradise, Spencer Creek, Grindstone estuary, Long Pond, Hendrie Valley ponds, and Grindstone Creek.
- The three riverbanks constructed from used Christmas trees in the Grindstone Creek estuary — which separate three marsh areas from the negative impacts of carp, as well as nutrient and sediment input — have been upgraded and maintained.
- The connectivity of the Hendrie ponds with the creek system has been upgraded.
- Stream channel habitat improvements in Grindstone and Spencer Creeks focused on recovery of the natural channel shape.
- Five thousand wetland plants were used to help restore areas in Cootes Paradise and Grindstone estuary.
- Five thousand carp were removed from various marsh restoration areas in 2002.

Wildlife

Fall Migratory Birds: Autumn saw the highest number of fall migratory waterbirds recorded in Cootes Paradise and surrounding environs since monitoring began in 1990. A total of 36,618 waterbirds representing 39 species were recorded between August and November, beating the previous high recorded in 2001. Several new species, including bald eagle, American white pelican, and brant, were recorded for the first time during the fall count.

Least Bittern Nesting: A pair of least bitterns, a locally rare, secretive marsh bird listed as "threatened" by

Committee on the Status of Endangered Wildlife in Canada, were found nesting in Hendrie Valley in June 2002. This sighting is indicative of the continued success of restoration efforts to improve wetland habitats of Hendrie Valley. Least bittern was last recorded in Hendrie Valley in 1996.

Canadian Botanical Conservation Network

Dr. David Galbraith was presented with the annual Professional Citation Award by the American Association of Botanical Gardens and Arboreta for his work on conservation and biodiversity issues at Royal Botanical Gardens. This is only the second time that a Canadian has received AABGA's award for excellence in professional achievement.

The Botanical Conservation Office continued to work with the Environmental Biotechnology Applications division of Environment Canada on projects on the sustainable use of plant biodiversity. These projects included participation on behalf of the Government of Canada in an international task force on the development of standards for collections of biological resources, sponsored by the Organization for Economic Co-operation and Development.

Work is continuing to conserve the genetic diversity of rare and endangered plants in Canada through The Gardens' Seed Bank pilot project. In conjunction with The Gardens' field botany staff, the Botanical Conservation Office is leading the project to develop a seed bank and monitor genetic diversity in rare plants. This project is in co-operation with botanical gardens around the world through the Canadian Botanical Gardens Consortium for Biodiversity.

Royal Botanical Gardens and Botanic Gardens Conservation International signed an agreement to launch a five-year project, entitled A Partnership for Plants in Canada. The project will see an increase in both educational and plant conservation activities at botanical gardens across Canada, with program development to start in early 2003.

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Effects of fish invasions in Cootes Paradise

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Adaptations of invasive plants

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