



Islands Trust

# Annual Report

2018/19



Preserving & protecting the Trust Area of British Columbia



## Islands Trust

The Islands Trust Council acknowledges that the lands and waters that encompass the Islands Trust Area have been home to Indigenous Peoples since time immemorial and honours the rich history, stewardship, and cultural heritage that embody this place we all call home.

The Islands Trust Council is committed to establishing and maintaining mutually respectful relationships between Indigenous and non-Indigenous peoples. Islands Trust states a commitment to Reconciliation with the understanding that this commitment is a long-term relationship-building and healing process.

The Islands Trust Council will strive to create opportunities for knowledge-sharing and understanding as people come together to preserve and protect the special nature of the islands within the Salish Sea.

*Adopted: March 14, 2019 Trust Council on Gabriola Island*

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# Message from the Islands Trust Council Chair

This annual report covers an election period—local elections were held in October 2018—and, appropriately, a theme of change and renewal is apparent in the composition of the new council.

After the election, we had 14 new trustees join us. I want to thank those trustees from the previous council, who worked so hard to help the Islands Trust towards its preserve and protect mandate on both the local and regional level.

In March, right at the end of the 2018/19 year, the Islands Trust Council made two significant declarations: one on Reconciliation, the other on the growing climate change emergency. By building on work the Islands Trust has already undertaken, both declarations represent a clear statement of purpose for the future. Both declarations were passed unanimously and represent our response to two issues that, I believe, will define the work of this Council.

The declaration regarding Reconciliation begins with an acknowledgement that the lands and waters that encompass the Islands Trust Area have been home to Indigenous peoples since time immemorial. The Islands Trust honours the rich history, stewardship, and cultural heritage of Coast Salish peoples—now and into the future. The declaration also outlines the commitment the Islands Trust has to the process of Reconciliation. The declaration sends an unequivocal message that will guide and underpin the work we do towards Reconciliation and relationship building with First Nations and communities in the Trust Area. The Reconciliation process is giving us a deeper understanding of the history of this region and what this place means to the Coast Salish peoples—and reminds us that we still have much to learn.

By declaring a climate change emergency, the Islands Trust has added its voice to other local governments around the world, calling for an urgent response to the climate crisis. The Islands Trust Council is keenly aware that the region faces increasing levels of threat from climate change. These impacts can be seen through more extreme and unpredictable weather patterns, sea level rise, increasingly acidic oceans, and drier summers characterized by smoke-filled air from

nearby forest fires. We are very concerned about the loss of habitat and impacts on species at risk as the climate changes. We will seek to work with local communities, First Nations, partner agencies, and other levels of government to pursue an absolute reduction in greenhouse gas emissions in our region, and to prepare island communities to adapt for the coming changes.

Related to climate change, is our campaign work in opposition to the proposed expansion of the Trans Mountain pipeline. We were relieved in August when the Court of Appeal ruled against the project but remain apprehensive about a future that could see the prospect of toxic bitumen being transported through this region along with increased freighter traffic and increased use of the Gulf Islands as industrial anchorages.

It is not just climate change that's impacting our lives. We face increased pressure from the unprecedented growth and development taking place in nearby urban centres. This has affected property prices and, in turn, the affordability of housing in our region.

The previous Trust Council turned its mind to amending the Policy Statement, the document that outlines our guiding principles. The current version contains no mention of Reconciliation or an acknowledgement of First Nations. Nor does it mention climate change. The work on amending this key document will continue next year, including engagement with First Nations and with island communities. We look forward to seeing you then.

We ended the year with some remarkable words. Now we get to work. I can think of no more important work to do.



Peter Luckham  
Chair, Islands Trust Council



# Message from the Islands Trust Conservancy Board Chair

Working together to protect the islands in the Salish Sea

In life change is inevitable, in business it is vital—especially when the core business of our organization is to preserve and protect island ecosystems while facing unprecedented ecological change. In a time where scientists describe dramatic declines in biodiversity as one of nine critical breaches in the earth’s planetary boundaries alongside climate change, pollution, loss of freshwater and ocean acidification, it is clear the world-as-we-know it is changing forever. Set against this backdrop of global climate change and uncertainty, the Islands Trust Conservancy is also experiencing organizational transformation. Change is good, and necessary to remain a robust organization that can respond to the many challenges we will face in the coming decades.

One of the most significant changes in 2018/19 was that in May 2018, the Province responded to a long-standing request to rename the Islands Trust Fund to the Islands Trust Conservancy. Telling a compelling story that inspires nature protection is crucial to expanding our protected areas and support base. For many years, there was concern that the previous name was a barrier to effective communication and fundraising. The new name will help the organization be a strong and clear voice for nature conservation in the Islands Trust Area and beyond.

In addition to telling a compelling story, who is included in that story is important. The Islands Trust Area is situated within the territories of the Coast Salish peoples who have lived on and cared for these beautiful lands and waters since time immemorial. The Islands Trust Conservancy acknowledges the traditional and treaty territories of the Coast Salish peoples, on whose lands and waters the Conservancy works and lives, and commits to identifying and collaborating on shared conservation goals and projects of mutual interest. This commitment is cemented in goal two of the Regional Conservation Plan and will be central to all the work we do going forward.

Another timely change is that this is the first year the Conservancy worked with the new science-based and community-informed 2018–2027 Regional Conservation Plan. The Plan identifies ten year targets that will help the Conservancy work towards its vision of the islands and waters of Canada’s Salish Sea as a vibrant tapestry of diverse cultures and ecology where humans live and work in harmony with the natural world.

As a land trust and government body, the Islands Trust Conservancy promises the land and covenants we hold are protected forever. We treat each donation as an investment in our collective future. The Conservancy is also making some changes in staffing and technology to strengthen our capacity to help us continue to deliver on that promise.

While many special places have been protected in the past 29 years of the Conservancy’s history, there is still more work to do. Setting aside land for nature is only the first step. The Islands Trust Conservancy monitors properties every year to ensure compliance with covenants and monitor the ecological health. To do this effectively, the Islands Trust Conservancy is looking at utilizing technology in the field to streamline data collection in property monitoring—a step that will save time and important dollars for use elsewhere. The Conservancy is also trialing property monitoring in-house with existing staff. Most importantly, we are building capacity. In March 2018, Trust Council approved a new Covenant Management and Outreach Specialist position to help the Conservancy continue to deliver the high quality of care our donors expect.

The islands in the Salish Sea are fragile. The pressures facing this region are daunting, but not insurmountable. With careful planning, restoration of damaged areas, conservation and working with our partners and First Nations, we can ensure the natural beauty and diversity of these special islands in the Salish Sea are preserved for future generations.



Kate-Louise Stamford  
Chair, Islands Trust Conservancy







# Message from the Chief Administrative Officer

On behalf of the administration of the Islands Trust, I am pleased to present the 2018/19 Annual Report. Production of the report brings to mind that the Islands Trust celebrates its 45th year in 2019. For such a unique and progressive form of local governance, reaching such a milestone is in itself a certain measure of success. Of course, that is not enough. The mandate of the Trust, to preserve and protect, has never felt more relevant and urgent. Success for the Islands Trust and for the region, given the challenges of climate change, affordability, species at risk... and more, will need to be measured over the next 45 years.

It is challenging to convey, in a single document like an annual report, the intensity and pace of work over the last year at the Islands Trust. Given that it was an election year, the organization focused upon implementing the goals of the previous Trust Council and preparing to welcome a new Trust Council for 2018–2022. Indeed, the election cycle, which included a by-election in March 2019, delivered change as we welcomed 14 new trustees, which represents over half of Trust Council. The organization delivered a program of orientation and team building in November 2018 and January 2019 to assist the new trustees in their role on their local trust committees and to develop cohesion at the Trust Council level. The sessions focused upon strategic direction, budget and finance, decision making, legislative authority, and governance. Each Trust Council has its unique qualities and priorities and harmonizing new ideas to the ongoing vision of returning trustees is important for continuity. The new Trust Council has placed a decided emphasis upon climate change, reconciliation actions with First Nations, and community engagement, which will undoubtedly be reflected in the new strategic plan.

This year saw the organization make a concerted effort to improve its technology and communications capacity. The dispersed geography of the Trust Area, the large number of local trust committees, and the number—over 200—of meetings conducted every year creates the need for extensive travel by staff and trustees. This level of travel has

implications for green house gas emissions and can be inefficient in service delivery. Accordingly, the Islands Trust has invested in state of the art communications technology in our offices that supports high quality electronic meetings and lessens the need for travel. The coming year will see a greater reliance on electronic meetings, including staff involvement at the local level, in order to reduce costs and lessen our environmental impact.

Like many in local government these days, the Islands Trust has said goodbye to long serving staff and welcomed new employees into the fold. As a small organization with a unique purpose and singular history, this transition is particularly acute for the Trust. When someone leaves us they take a good part of our institutional memory and culture with them. We have been very fortunate in attracting new, highly professional staff who believe in the work and the mandate of the Trust and who have an understanding of rural planning and local needs. We now have a full time position dedicated to First Nations engagement and reconciliation. We have a groundwater specialist focused upon water balance throughout the islands which will inform our land use planning function. The Islands Trust Conservancy will be bolstered by a new covenant monitoring specialist who will ensure that our dedicated lands are maintained as intended through our conservation work. In addition, much needed renovations and updates to our Victoria office will help support both our recruitment and retention efforts.

This coming year, we're embarking on a series of meetings with island communities, First Nations, and stakeholders to better understand their vision for the Trust Area and how the Islands Trust Policy Statement can be amended to reflect that vision. We're excited to be in communities and engaging with these issues. With a successful conclusion to this project, we will know better how to do our work and deliver on the mandate of the Islands Trust in a modern and effective way.

## Behind the Scenes—Staff Recognition Awards

The tenth annual staff recognition awards, presented in December 2018, gave staff an opportunity to recognize the achievements and contributions of their colleagues.

The **Innovation Award** goes to an individual (or team) who goes over and above their job description by creating or overseeing a particularly innovative program, project, system or process that could lead to cost savings or efficiencies. **Carmen Thiel**, Legislative Services Manager, received this award for spearheading the Electronic Document Management project to help standardize Islands Trust's electronic files.

Carmen planned, developed, and implemented this electronic filing system, managing change and adapting to feedback as it came in. In one step, the EDM will bring the Islands Trust to a new and modern means of organizing our work.

The **Champion Award** goes to an individual, as demonstrated through a project or actions, who champions the Islands Trust Policy Statement or Strategic Goals. The award went to **Marnie Eggen**, Island Planner, and **Wil Cottingham**, Office Administrative Assistant, for bringing the Denman Island community together with representatives of the K'omoks First Nation in the spirit of reconciliation and relationship building. The event included presentations by K'omoks First Nation Chief Rempel and archaeologist, Jesse Morin, and a fireside gathering where many stories were shared among community members. Trustee Laura Busheikin remarked afterward that, "Chief Rempel had said, at the fire, that this was one of the highlights of her time as chief."

The **Exceptional Team Effort** award goes to a regular, ad hoc team, or special team formed for a specific project. This year's recipients were **David Beeston**, Information Systems Coordinator, and **Nigel Hughes**, Computer Application Support Technician, for planning and implementing the Windows 10 upgrades. All totaled 73 computers were upgraded, requiring approximately 3–4 hours each of hands on attention, not including associated planning and preparation time. David and Nigel typically go above and beyond support delivery expectations, but this effort was exceptional and is recognized with this award.

The **Excellence in Leadership** is awarded to an individual for supervising staff, leading a special project team, encouraging teamwork, empowering the team, mentoring staff, and/or communicating well. This year's award went to **Robert Kojima**, Regional Planning Manager, for being a great listener, motivator, and an intelligent giver of advice. He has a terrific sense of humour, fair in delegating work, takes in ideas which help efficiencies, and says kind words to those who do good work. He consistently tries to update procedures for the planning team and does work with great detail.

The **Service Excellence** award is presented to a staff member for excellent customer service, courtesy, co-operation, dependability, assisting others, and being an excellent team member. The award went to **Cassandra Rahmann**, Administrative Assistant. Cassandra is kind, professional and has an amazing work ethic. She is calm and helpful with the public and offers her assistance to her co-workers on a regular basis. She stepped into her role and within her first six months not only performed her own duties, but also covered for staff vacancies, stepping in to take on tasks such as planning for the all staff meeting, point

person on hiring competitions, and assisting with the Islands Trust Conservancy name change.

The **Unsung Hero** award is given to an individual for going that extra mile to make our working lives better, and doing things nobody else wants to do. The award went to **Daniela Murphy**, Legislative Clerk, for her professionalism, humour, and the invaluable part she plays in the Salt Spring Island planning team. She does her job so well, with such dependency, and without complaint that it could be easy to take her for granted. In truth, she is always two steps ahead.

The **Legacy Award** is awarded to a staff member who has, through their work, done something lasting for the organisation or community that makes things better for all of us. The award went to **Miles Drew**, Bylaw Enforcement Manager, for his invaluable contribution to the Islands Trust. He has guided bylaw enforcement from a simple ticketing, penalty-based system to Bylaw Enforcement Notices (BEN) and a system focused on achieving compliance. The approach has successfully resulted in the closure of many bylaw files as compliance has been achieved and while creating goodwill amongst community members and local trust committees. Through his work, he has been a steadfast champion of the Islands Trust preserve and protect mandate, continually challenging staff and trustees to keep the object at the forefront of our work, particularly when the subject is marine shoreline protection. An important part of Miles's legacy will be the phrase: "what would Miles do?"



Russ Hotsenpiller,  
Chief Administrative Officer



# The Islands Trust Area





The Islands Trust Area covers the islands and waters between the British Columbia mainland and southern Vancouver Island, including Howe Sound and as far north as Comox, with the exception of Texada Island. It is approximately 5,200 square kilometres (2,000 square miles) in size and has a resident population of more than 26,000, with an additional 10,000 non-resident property-owners.

Located in the Strait of Georgia and Howe Sound, the Islands Trust Area is a unique and special place—a scenic archipelago of 13 large islands and more than 450 smaller islands and islets.

The area provides habitat for an exceptional variety of species: more than 200 types of migratory and resident birds and numerous species of fish and other marine and intertidal life, terrestrial wildlife and vegetation. Outstanding scenery and recreational resources include panoramic viewpoints, sheltered bays, protected marine waterways and anchorages, all of which contribute to the beauty, appeal and tranquility of this area.

The unique natural environment of the islands in the Strait of Georgia and Howe Sound has given the area national recognition. Realizing this, the government of British Columbia enacted special protective legislation in 1974 entitled the *Islands Trust Act*. The act states that the object of the Islands Trust is to “preserve and protect the Trust Area and its unique amenities and environment for the benefit of the residents of the Trust Area and of British Columbia generally, in co-operation with the municipalities, regional districts, improvement districts, other persons and organizations, and the Government of British Columbia.”

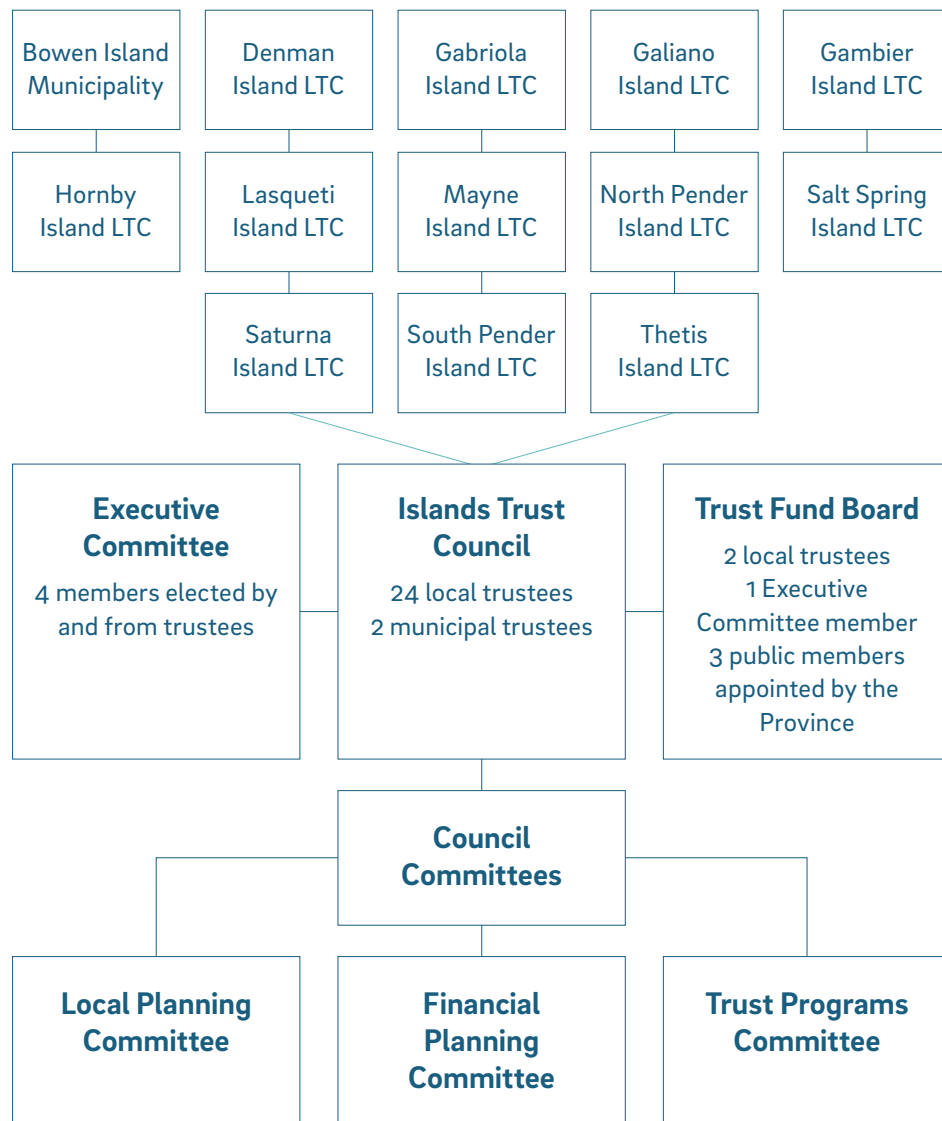
## Organization & Responsibilities

The Islands Trust is a unique federation of 12 special-purpose local government bodies and Bowen Island Municipality, all of which plan land use and regulate development in the Islands Trust Area. The Islands Trust consists of a number of distinct corporate entities: Islands Trust Council, Executive Committee, 12 local trust committees, Bowen Island Municipality, and the Islands Trust Conservancy.

Like other communities in British Columbia, island communities currently elect their local representatives every four years. Each group of islands, designated as a local trust area or island municipality, elects two local trustees. For the 12 local trust areas, the two local trustees, together with an appointed chair from the Executive Committee, are responsible for the land use decisions within their local area. For Bowen Island Municipality, the two local trustees are part of a seven-member council that is responsible for all functions of a local government, including land use decisions. Unlike the Bowen Island Municipal Council, each local trust committee also has jurisdictional authority for the smaller islands and waters that surround the major island in that local trust area.



## Islands Trust Legislative Structure



# 2018/19 Accomplishments

## Executive Summary of Strategic Plan and Policy Statement Accomplishments

Islands Trust Council uses the three main categories in the Islands Trust Policy Statement to organize its strategic plan, which in turn sets priorities and goals for each term.

Trust Council adopted its 2014–2018 Strategic Plan in September 2015 and updated it at every quarterly meeting to align its strategic priorities with its staff resources and budget. Trust Council focused on 11 priorities, each supported by a number of strategies and activities. Selected accomplishments from this year are highlighted on the following pages.

### Policy Statement Goal A: To Foster Preservation and Protection of the Trust Area's Ecosystems

- At its September meeting, the Islands Trust Council called on the federal government to work towards eliminating the use of 33 commercial freighter anchorages throughout the Southern Gulf Islands, an area Transport Canada refers to as the South Coast of British Columbia.
- In September, the Islands Trust Conservancy received a donation of a 19.3 ha conservation covenant on Link Island through the Islands Trust's Natural Area Protection Tax Exemption Program (NAPTEP).
- In December, the Islands Trust Conservancy, received a donation of 2.5 ha on Denman Island, expanding its Valens Brook Nature Reserve to 6.3 ha and protecting forest and riparian areas adjacent to Valens Brook, including a salmon stream.
- Between January and March, the Trust Programs Committee, in partnership with the Living Oceans Society, offered a

Sea Level Rise workshop series on Galiano Island, Salt Spring Island, North Pender Island, Lasqueti Island, Penelakut Island, and Bowen Island.

- Trust Programs Committee, in partnership with the World Wildlife Fund, offered a two-day Baynes Sound/Lambert Channel Ecosystem Forum in May 2018 and a one-day Baynes Sound/Lambert Channel Learning Exchange in March 2019.
- In March, the Islands Trust Council voted unanimously to declare a [climate change emergency](#). The emergency declaration commits Islands Trust staff to provide Trust Council with a report on actions and tools that could be implemented to decrease emissions, to reach out to the various First Nations in the Trust Area to see if they would like to work collaboratively on potential climate action strategies, and to ensure those most impacted by climate change are being supported.
- The Islands Trust Conservancy provided two Opportunity Fund grants to assist with hard to fundraise land acquisition costs. The Islands Trust Conservancy continued its mapping of forage fish habitat on James and Sidney Islands.
- The Islands Trust Conservancy continued to monitor and manage over 1,290 ha for ecological values.

## **Policy Statement Goal B: To Ensure that Human Activity and the Scale, Rate and Type of Development in the Trust Area are Compatible with Maintenance of the Integrity of Trust Area Ecosystems**

- Implementation of Riparian Areas Regulation on Gambier Island and Thetis Island to protect potential fish bearing streams.
- A Green Shores workshop on North Thormanby Island with the Stewardship Centre for British Columbia.

## Policy Statement Goal C: To Sustain Island Character and Healthy Communities

- In June, the Islands Trust issued a news release announcing that housing needs assessments were complete for the entire Islands Trust Area. The Islands Trust has completed housing needs assessments for the northern islands including Denman, Gabriola, Gambier, Hornby, Lasqueti, and Thetis islands while the Capital Regional District has supported the completion of a similar assessment for the southern Islands including Galiano, Mayne, North Pender, South Pender, and Saturna Islands. Salt Spring Island had a housing needs assessment from 2015 and Bowen Island had a housing needs assessment that was updated in 2009.
- Gabriola, Galiano, Saturna, Salt Spring, undertook work on affordable housing.

## Policy Statement Goal D: Effective, Efficient and Collaborative Governance

- Between April and October, Trust Programs Committee continued work from the previous year to identify potential governance or operational changes that could be adopted in order to improve the delivery and integration of all the types of services that are delivered to the Islands Trust Area. This included holding town hall sessions on Salt Spring Island and Nanaimo to receive public input on service integration issues and opportunities.
- In March 2019, the Islands Trust Council unanimously passed a [Declaration on Reconciliation](#). By formally adopting the Declaration the Islands Trust commits to and acknowledges the important work required toward Reconciliation as we strive to weave the words and intentions into the work that we do to honour the Coast Salish peoples—now and into the future.
- The Salt Spring Island Local Trust Committee continued to coordinate the Salt Spring Island Watershed Protection Alliance. The water sustainability program involves a multi-jurisdictional approach to the protection and management of freshwater resources on Salt Spring Island.
- Lasqueti endorsed a new protocol agreement with Capital Regional District.



# Islands Trust Council

## Role

The 26-member Islands Trust Council establishes general policies for carrying out the object of the Islands Trust. Islands Trust Council also adopts an operational budget for the Islands Trust and manages the financial undertakings of all parts of the Islands Trust except for the Trust Fund, which manages its own operations. Islands Trust Council appoints staff and auditors and adopts an annual budget. Tax levies on properties within the Trust Area are the primary funding source for the operations of the Islands Trust. Additional revenue comes from a provincial grant and development application fees.

The *Islands Trust Act* requires Islands Trust Council to implement the Trust Policy Statement that is applicable to the whole Trust Area. The Minister of Municipal Affairs and Housing approves the Policy Statement before it's adopted. The Policy Statement provides broad policy guidelines for Islands Trust Council, the Islands Trust Conservancy, and the local trust committees and island municipality regarding the protection of ecosystems, the stewardship of resources and the promotion of sustainable communities. The positions and philosophy of Islands Trust Council contained in the Policy Statement also constitute a policy framework for reference by the public and other agencies such as the regional districts of the Islands Trust Area, the province, and its agencies.

Islands Trust Council has three standing committees of trustees—the Local Planning Committee, Trust Programs Committee, and the Financial Planning Committee—which provide policy advice to Trust Council on a range of issues.

## Members of Islands Trust Council—2018–2022

<b>Bowen Island</b>	Sue Ellen Fast, Michael Kaile
<b>Denman Island</b>	Laura Busheikin, David Critchley
<b>Gabriola Island</b>	Scott Colbourne, Kees Langereis
<b>Galiano Island</b>	Tahirih Rockafella, Jane Wolverton
<b>Gambier Island</b>	Kate-Louise Stamford, Dan Rogers
<b>Hornby Island</b>	Alex Allen, Grant Scott
<b>Lasqueti Island</b>	Peter Johnston, Timothy Peterson
<b>Mayne Island</b>	Jeanine Dodds, David Maude
<b>North Pender Island</b>	Benjamin McConchie, Deb Morrison
<b>Salt Spring Island</b>	Peter Grove, Laura Patrick
<b>Saturna Island</b>	Paul Brent, Lee Middleton
<b>South Pender Island</b>	Cameron Thorn, Steve Wright
<b>Thetis Island</b>	Doug Fenton, Peter Luckham

## Members of Islands Trust Council—2014–2018

<b>Bowen</b>	Sue Ellen Fast, Alison Morse
<b>Denman</b>	Laura Busheikin, David Critchley
<b>Gabriola</b>	Melanie Mamoser, Heather O’Sullivan
<b>Galiano</b>	George Harris, Sandy Pottle
<b>Gambier</b>	Dan Rogers, Kate-Louise Stamford
<b>Hornby</b>	Alex Allen, Tony Law
<b>Lasqueti</b>	Susan Morrison, Timothy Peterson
<b>Mayne</b>	Brian Crumblehulme, Jeanine Dodds
<b>North Pender</b>	Dianne Barber, Derek Masselink
<b>Salt Spring</b>	George Grams, Peter Grove
<b>Saturna</b>	Paul Brent, Lee Middleton
<b>South Pender</b>	Bruce McConchie, Wendy Scholefield
<b>Thetis</b>	Ken Hunter, Peter Luckham

## 2018/19 Advocacy

The Islands Trust Council's advocacy program is guided by the Islands Trust Policy Statement, which states: to achieve its object, the Islands Trust must be an educator, co-ordinator, and initiator guiding individuals, organizations, and other agencies in support of the object. While the Islands Trust can provide the necessary leadership, responsibility for stewardship of the Trust Area rests with many. Individuals, other government agencies, organizations, and the Province itself all have important roles to play. Cooperative actions are required of other agencies, organizations, and individuals to ensure that activities are carried out in a manner that is sensitive to the needs of Trust Area ecosystems and island communities.

Most of this advocacy work is overseen and implemented by Islands Trust Council's Executive Committee and is guided by the Advocacy Policy (Policy 6.10.iii). In response to concerns raised by communities through their elected trustees and supported by the objectives laid out in its 2014–2018 Strategic Plan, Islands Trust Council continued to place a high priority on its advocacy program during 2018/19. The Islands Trust Council advanced its advocacy priorities by writing letters, making submissions to consultation processes, hosting meetings, passing resolutions, and working with partners under the following topics:

### Ecosystem Preservation and Protection

#### Marine shipping safety and oil spill preparedness and response

In April, the Chair [wrote](#) to the Honourable George Heyman, Minister of Environment and Climate Change Strategy, regarding Phase Two Enhancements to Spills Management regarding how British Columbia plans to enhance the way the province prepares for, responds to, and recovers from environmental emergencies.

The Minister [responded](#) on August 3, 2019.

In May, the Chair [wrote](#) jointly with the Chair of San Juan County to the Honourable Marc Garneau, Minister of Transport, requesting that a standby tug be located in Sidney, British Columbia and available to Turn Point, off Stuart Island because there is insufficient emergency towing capacity in the Salish Sea for current and future risks.

The Minister [responded](#) on June 21, 2018.

The Assistant Commissioner, Western Region of the Canadian Coast Guard [responded](#) on July 10, 2018.



In May, Vice-Chair Grams represented the Islands Trust at an exercise of the Canada–US Joint Marine Pollution Contingency Plan–Pacific Coast (CANUSPAC) in Port Angeles, Washington State.

In July the Chair [wrote](#) to the Honourable Marc Garneau, Minister of Transport Canada requesting a three month extension of the Interim Anchorage Protocol to ensure sufficient and reliable data is collected.

In September, Islands Trust trustees [wrote](#) jointly with San Juan County Councilors to the Right Honourable Justin Trudeau, Prime Minister of Canada, expressing disappointment at the Canadian government’s decision to purchase the Trans Mountain pipeline and proceed with trying to expand it.

The Office of the Prime Minister [responded](#) on September 20, 2018.

In September, the Chair presented on a panel at Washington State’s Salish Sea Shared Waters Forum in Bellingham, Washington with a Councillor of San Juan County and the Mayor of Bellingham.

In September, the Chair [wrote](#) to the Honourable Marc Garneau, Minister of Transport Canada, regarding concerns of the Interim Protocol for the Use of Southern B.C. Anchorages and the lack of community engagement and consultation processes.

In September, the Chair [wrote](#) to the Right Honourable Justin Trudeau, Prime Minister of Canada; the Honourable John Horgan, Premier of British Columbia; the Honourable Marc Garneau, Minister of Transport; the Honourable Jonathan Wilkinson, Minister of Fisheries and Oceans and the Canadian Coast Guard; the Honourable Catherine McKenna, Minister of Environment and Climate Change; the Honourable Claire Trevena, BC Minister of Transportation and Infrastructure; and the Honourable George Heyman, BC Minister of Environment and Climate Change Strategy conveying Islands Trust Council’s request that the federal government work towards eliminating the use of 33 commercial freighter anchorages throughout the Southern

Gulf Islands, an area Transport Canada refers to as the South Coast of British Columbia.

In October, the Chair [wrote](#) to Transport Canada regarding the *Strengthening Marine Environmental Protection and Response Potential Legislative Amendments Discussion Paper* supporting a focus on preventing oil spills.

In October, the Chair [wrote](#) to Transport Canada regarding the *Proactive Vessel Management Discussion Paper* which addressed vessel traffic issues in local waterways and opportunities to reduce the impacts of shipping in the short and long term.

In October, the Chair [wrote](#) to the National Energy Board regarding the scope of a planned Trans Mountain Pipeline Reconsideration hearing submitting a list of issues and respectfully suggesting that the National Energy Board require additional evidence about the environmental effects of the project related to marine shipping, the design of the hearing process, and suggesting government departments that could provide additional relevant information.

In November, the Chair [wrote](#) to the National Energy Board's Trans Mountain Pipeline Reconsideration hearing expressing opposition to the Trans Mountain Pipeline Expansion Project and expressing concern that an oil spill resulting from the Project or an oil tanker collision or malfunction could have a negative impact on the Island Trust Area's unique amenities and environment, directly affecting the advancement of the Islands Trust's provincial object.

In December, the Chair [wrote](#) to Transport Canada regarding its *Port Modernization Review Discussion Paper* expressing hope that Transport Canada will promote the changes that lead to greener, low carbon transportations systems and world class response and monitoring systems that are inclusive of community and Indigenous knowledge.

In March, the Chair [wrote](#) to the Honourable Marc Garneau, Minister of Transport Canada thanking him to take the time to meet on short notice to discuss their shared interest in the islands and waters between the British Columbia mainland, the southern Vancouver Island, and the Anchorage Initiative in the Ocean Protections Plan.

In March, the Chair attended a Transport Canada Ocean Protection Plan Dialogue Forum in Vancouver.

### Marine contamination

In July, the Chair [wrote](#) to the Honourable Catherine McKenna, Minister of Environment and Climate Change, and the Honourable Dominic LeBlanc, Minister of Fisheries and Oceans Canada requesting the House

of Commons support Parliamentary Motion M-151 made by MP Gord Johns, that Environment Canada and Fisheries and Ocean Canada take positive actions to reduce the influx of plastics and micro plastics into Canadian Waters.

In October, the Chair [wrote](#) to Capt. Hardeep Grewal, Marine Superintendent, North Coast Fleet Operations, requesting that BC Ferries reminds its subcontractors to adhere to Transport Canada regulations with respects to sewage dumping.

In November, the Chair [wrote](#) to the Tanker Safety Panel Secretariat regarding improving how Canada prepares for and responds to releases of hazardous and noxious substances from ships.

## Sustainable Use of Resources

### Geoduck aquaculture

In September 2019, the Union of British Columbia Municipalities (UBCM) [endorsed](#) an Islands Trust resolution requesting that the DFO conduct an ecosystem-based study of potential and cumulative impacts of increased geoduck clam aquaculture and consider increased monitoring and enforcement.

### Agriculture

In April, the Chair [wrote](#) to the Chair of the Agricultural Land Commission supporting the preservation of the Agricultural Land Reserve and its management by an independent and adequately funded Agricultural Land Commission.

In May, the Chair [congratulated](#) Jennifer Dyson on her appointment as Chair of the Agricultural Land Commission and shared that the Islands Trust Council is working with other governments and agencies to protect farm land and enhance sustainable agricultural activity on the islands.



## Sustainable Communities

In March, the Chair [wrote](#) to Western Economic Development Canada, supporting the Salt Spring Island Economic Development Commission's Rural Islands Economic Summit project.

In July, the Chair [wrote](#) to the Honourable Navdeep Bains, Minister of Innovation, Science and Economic Development, requesting that the Minister designate all islands in the Islands Trust Area as eligible for Community Futures funding and other granting programs for rural communities.

In July, the Chair [wrote](#) to the Honourable John Horgan, Premier of British Columbia requesting that the Province designate all islands in the Islands Trust Area as permanently eligible for Rural Dividend Program funding and other granting programs for rural communities, including the Island Coastal Economic Trust. The Assistant Deputy Minister [responded](#) on August 9, 2018.

In July, the Chair [wrote](#) to the Honourable Selina Robinson, Minister of Municipal Affairs and Housing, regarding Housing Needs Assessment reports completed for the northern islands and are underway for the southern islands. The reports are publicly available on the Islands Trust website.

In October, the Chair [wrote](#) to BC Hydro regarding their Net Metering Program which is curbing the amount of energy net-metered customers can sell to BC Hydro. BC Hydro [responded](#) on October, 11, 2018.

## Islands Trust Act amendments

In December, the Chair [wrote](#) to the Honourable Selina Robinson, Minister of Municipal Affairs and Housing, requesting potential legislative changes to the *Islands Trust Act* and other relevant legislation. The proposed legislative changes are grouped into three broad themes: Enforcement and Administration, Modernization, and Advancing the Mission of the Islands Trust.

The Minister [responded](#) on February 6, 2019.

In June, the Chair [wrote](#) to the Honourable Selina Robinson, Minister of Municipal Affairs and Housing, thanking her for introducing amendments to the *Islands Trust Act* that changed the name of the Islands Trust Fund to the Islands Trust Conservancy.

## Delegations and Presentations to Islands Trust Council in 2018/19

Trust Council invited the following guests to attend its 2018/19 quarterly meetings:

- In June, Agricultural Land Commission (ALC) Chair, Jennifer Dyson, and Chief Executive Officer, Kim Grout, gave a presentation on the Islands Trust Area and geography. They answered questions and discussed: cannabis legislation, rezoning approvals meeting ALC conditions, carriage house provisions, and farm status.
- In September, talalsámkin siyám, Chief Bill Williams, travelled to Hoakqhus or Chaich-ph, Keats Island, where he welcomed Trust Council to Squamish First Nation territory. Chief Williams shared a traditional blessing through song and drumming and then addressed Trust Council, shared history and spoke on the need for meaningful engagement.
- In November, Member of Parliament, Elizabeth May, and Member of the Legislative Assembly, Adam Olsen, addressed the newly elected Trust Council on environmental and other current issues.
- In January, Chief Ian Campbell of the Squamish Nation performed a blanketing ceremony for out-going Senior Intergovernmental Policy Advisor, Fiona MacRaid.
- In March, Bill Buholzer of Young Anderson, Barristers and Solicitors, Islands Trust's legal counsel, addressed council on relevant topics.

To promote dialogue between islanders and trustees, members of the public are encouraged to make presentations and participate in a town hall session at each quarterly meeting of Islands Trust Council.

At the June 2018 meeting on Saturna Island, Trust Council heard from:

- Michael Sketch who presented on the relationship between Islands Trust and the Agricultural Land Commission (ALC) asking that planning staff have regard for and work with ALC legislation.
- Jacques Campbell representing small scale agriculture on Saturna Island, who asked that the Islands Trust and the ALC encourage farm products on rural lands.
- Tom Mommeson and Risa Smith of the Salish Sea Renewable Energy Cooperative, who presented on a large bulk-purchase of

solar energy systems currently occurring on the Gulf Islands. They also advised about their advocacy concerning net metering changes by BC Hydro.

- Dwayne Shaw who spoke regarding the Mill Bay Marine Group, which manages the Port Browning Marina Resort on North Pender Island. He asked for a decision on the waste management application on a neighbouring property.
- Steven Lots who spoke on the misuse of Agricultural Land Reserve lands as a waste transfer site in Browning Harbour and bylaw enforcement.
- Pricilla Ewbank who commented on the multi-jurisdictional challenges residents of Saturna face. She appreciated the First Nations engagement by the Saturna Local Trust Committee.
- Ann Burdette who read from a statement regarding her North Pender Island rezoning application.
- Akasha Forest, a resident of Galiano Island and a member of the Salish Sea Renewable Energy Coop, who asked Islands Trust to advocate and help meet climate targets.
- Michael Sketch who spoke about cooperation between the ALC and Islands Trust.
- At the September 2018 meeting on Keats Island, Trust Council heard from:
  - Ruth Simons, on behalf of the Howe Sound Biosphere Region Initiation Society, who spoke to the conservation initiatives of the society.
  - Fiona Beaty, SeaChange Marine Conservation Group, and Willem van Reit, David Suzuki Foundation, who presented scientific data and mapping demonstrating environmental changes that have occurred in the Howe Sound region.

At the November 2018 meeting in Victoria, Trust Council heard from:

- Louise Decario, who spoke to the object of the Islands Trust and the need to protect this mandate.
- Michael Sketch who spoke to the object of the Islands Trust requesting policy changes and addressing the *Islands Trust Act*. He commented that the Agricultural Land Act should take precedent over the Islands Trust Act.

- Anne Burdett, who addressed Council on the length of time it has taken for processing a rezoning application. She also asked that local trust committee meetings be live streamed for transparency.
- Graham Brazier, who handed out a brochure on the Gulf Islands Alliance (GIA) and spoke about its mandate and recent activities.
- Akasha Forest, who spoke about the Salish Sea Renewable Energy Coop and climate change.

January 2019, saw Trust Council convene in Nanaimo for orientation sessions for the new term trustees. Due to cancellations, no town hall speakers were hosted on this occasion.

At the March meeting on Gabriola Island, Trust Council heard from:

- Peter Lamb, on behalf of Transition Salt Spring-Climate Action Group, who requested that a climate emergency be declared in the Islands Trust Area. He presented a petition signed by over 480 people.
- Susan Yates, Gulf Islands Alliance, who described how climate change is affecting the Coastal Douglas fir zone and presented a biogeoclimatic map from 1988 showing how the zone has changed.
- Chris Straw, Gabriolans Against Freighter Anchorages, spoke to Transport Canada's interim protocol agreement regarding freighter anchorages and asked Trust Council to continue with its advocacy work on this topic.
- Simon Palmer, Denman Housing Association, who requested that Trust Council amend and clarify Islands Trust policy 4.4.2 to incorporate rainwater collection as meeting the standards of freshwater resources.
- Tobi Elliot who spoke on a range of themes, including balancing human societies and natural ecosystems and requested that policy be considered through a lens that consider the whole system.

Members of the public may address Islands Trust Council at any of its quarterly scheduled meetings held in March, June, September, and December. Public can address Trust Council through a formal delegation or petition, or informally at the town hall session. All correspondence, formal delegation presentations, and petitions are available to the public.





## Communications

### News Releases

The Islands Trust issued 25 news releases in 2018/19. Among the topics covered, were: the Islands Trust Council's declaration on Reconciliation; the Islands Trust Council declaring a climate change emergency; Island trustees and San Juan County councilors standing in opposition to the Trans Mountain Pipeline expansion; freighter anchorages in the Trust Area; the completion of the housing needs assessments in the Trust Area; the name change of the Islands Trust Fund to the Islands Trust Conservancy; the 2018 election; the 2019/20 Islands Trust budget; and details on each of the quarterly Islands Trust Council meetings.

The Islands Trust Conservancy issued four news releases, providing information on the Salish View fundraising campaign on Lasqueti Island and a new protected area on Denman Island.

The Islands Trust Conservancy also produced and distributed its annual newsletter, *The Heron*, which was mailed to 996 subscribers and organizations.

### Electronic Communications

To keep the public and our stakeholders informed about the work of the Trust and other relevant issues, Islands Trust has a range of topic-based notices which are e-mailed to subscribers. Subscribers can receive copies of our news releases, correspondence, and notifications of public meetings and events. To subscribe, click on Connect with Us at [islandstrust.bc.ca](http://islandstrust.bc.ca) and provide your email address.

The Islands Trust is on Twitter with the username Islands\_Trust and has a YouTube channel under the username IslandsTrust.

The Conservancy also sent 11 electronic newsletter updates to 919 subscribers. *The Heron* is also available online at their website: [islandstrustconservancy.ca](http://islandstrustconservancy.ca).

The Islands Trust Conservancy is on Twitter at IslTrustConserv and Facebook at IslTrustConservancy.

## Videos

The Islands Trust released three videos: trustees discussing the preserve and protect mandate; freshwater sustainability; and working for the Islands Trust. The videos are available on our YouTube channel.

## 2018 Salish Sea Ecosystem Conference

The Islands Trust stepped forward as a conference sponsor and also hosted an information booth at the conference to promote awareness of the Islands Trust and the Islands Trust Area.



# Islands Trust Council Committees

## Executive Committee

### Role

The Executive Committee (EC) comprises the Chair of Islands Trust Council and three Vice-Chairs, elected for a four-year term by Trust Council from among its members. In addition to the responsibilities of individual members, who serve as the chair of local trust committees, the committee oversees external communications for the Islands Trust, liaises with the provincial government, reviews and implements the Islands Trust Policy Statement, and conducts other functions as directed by Trust Council.

The Executive Committee carries out the daily business of the Islands Trust, reviews the bylaws of local trust committees to ensure compliance with the Islands Trust object and the Trust Policy Statement and acts as a local trust committee for the Ballenas/Winchelsea Island group north of Nanaimo.

### Members

#### **Serving during the 2018–22 term:**

Peter Luckham, Thetis Island (Chair)  
Sue Ellen Fast, Bowen Island (Vice-Chair)  
Laura Patrick, Salt Spring Island (Vice-Chair)  
Dan Rogers, Gambier Island (Vice-Chair)

#### **Serving during the 2014–18 term:**

Peter Luckham, Thetis Island (Chair)  
Laura Busheikin, Denman Island (Vice-Chair)  
George Grams, Salt Spring Island (Vice-Chair)  
Susan Morrison, Lasqueti Island (Vice-Chair)

## Union of British Columbia Municipalities Annual Convention, September 10–14, 2018

Annually, at the Union of British Columbia Municipalities (UBCM) convention, Islands Trust representatives meet and share ideas with Members of the Legislative Assembly (MLAs) and local government representatives from across the province. Chair Peter Luckham and Vice-Chair Susan Morrison attended the 2018 convention on behalf of the Islands Trust Council. Chief Administrative Officer, Russ Hotsenpiller also attended.

The Islands Trust Executive Committee hosted a breakfast for Electoral Area Directors and MLAs who serve the Islands Trust Area. Chair Peter Luckham highlighted upcoming UBCM resolutions that would benefit the Islands Trust Area and advance Trust Council's 2014–2018 Strategic Plan. The main topics of discussion were advocacy, our commitment to reconciliation actions with First Nations, and a program of amendments to the Policy Statement and the *Islands Trust Act*. As always, the breakfast provided an opportunity to find areas of common interest and ways we can work together with our provincial counterparts and regional district partners.

While at the convention, the Islands Trust Executive Committee members met with the Honourable Scott Fraser, Minister of Indigenous Relations and Reconciliation to request that the Ministry assist Islands Trust to gain a greater understanding of how the Provincial vision for reconciliation and the treaty process might affect land use/governance in the Trust Area. The Executive Committee members also met with the Honourable George Heyman, Minister of Environment and Climate Change Strategy, to take action to assess the impacts of anchored commercial freighters to the provincially-owned seabed and wildlife in the Southern Gulf Islands region. The Executive Committee members, jointly with members of Bowen Island Council, met with BC Hydro staff to discuss changes to the solar net metering program.

The UBCM delegates voted to endorse the Islands Trust's resolution, calling for Fisheries and Oceans Canada to conduct an ecosystem-based study of potential and cumulative impacts of increased geoduck clam aquaculture and consider increased monitoring and enforcement.





## Bylaws Approved by Executive Committee

Before a local trust committee can adopt a bylaw, the Executive Committee must approve it for compliance with the Islands Trust Policy Statement. Before Bowen Island Municipal Council adopts an Official Community Plan Bylaw or an amendment to an Official Community Plan bylaw, the Executive Committee must approve the bylaw for compliance with the Islands Trust Policy Statement. Under the Letters Patent for Bowen Island, the Executive Committee also comments on other bylaws that reference a matter included in the Islands Trust Policy Statement. In 2017/18, the Executive Committee approved 62 bylaws, of which 11 were for Bowen Island Municipality.

## Applications Sponsored by Executive Committee

The Executive Committee sponsored the following application fees:

- Salt Spring Tennis Association rezoning application fee in the amount of \$700.
- Denman Housing Association's rezoning application fee for an affordable housing development in the amount of \$4,950.
- Gulf Islands Seniors Residence Association rezoning application fee for a 48 unit seniors affordable housing project in the amount of \$4,400.



## Grants in Aid for History, Heritage and Conservation

The Executive Committee authorized a grant of \$500 to the South Pender Historical Society in support of two pamphlets about the Church of the Good Shepherd/Memorial Gardens and the Bedwell Harbour history.

## Liaison Meetings

The Executive Committee held liaison meetings with the following:

- Islands Trust Conservancy Board, in Victoria, to discuss implementation of the new name for the Islands Trust Conservancy, current and future funding needs for the Conservancy, trustee orientation for the 2018–2022 term, the implementation of the Regional Conservation Plan by local trust committees, and relationship building with First Nations.
- San Juan County Council, in Friday Harbor, San Juan Island, to discuss advocacy for oil spill prevention measures including the need for a stand-by rescue/response tugboat, the Washington State Governor’s Southern Resident Killer Whale Task Force recommendations, affordable housing, communications technology and renewable energy policies.
- Bowen Island Municipal Council, on Bowen Island, to provide an orientation to the Islands Trust generally, the Islands Trust’s role in approving Bowen Island Municipal bylaws, and services available to Bowen Island Municipality, as well as the financial levy, Bowen Island Municipality’s 2019 Island Plan, and the Islands Trust Council’s 2014–2018 Strategic Plan.

## Local Planning Committee

### Role

The Local Planning Committee (LPC) provides policy and planning advice to Trust Council by identifying and reporting on emerging issues related to the committee's areas of responsibility: development management, community planning, and sustainable community. The committee also develops guidelines, policies, and models for use by staff and local trust committees.

### Members

#### **Serving at the start of the 2018–2022 term**

Laura Busheikin, Denman Island (Chair)  
David Maude, Mayne Island (Vice-Chair)  
Jeanine Dodds, Mayne Island  
Kees Langereis, Gabriola Island  
Timothy Peterson, Lasqueti Island  
Kate-Louise Stamford, Gambier Island  
Jane Wolverton, Galiano Island  
Laura Patrick, Salt Spring Island (Executive Committee Representative)  
Peter Luckham, Thetis Island, Chair Trust Council (Ex Officio Member)

#### **Serving during the 2014–2018 term**

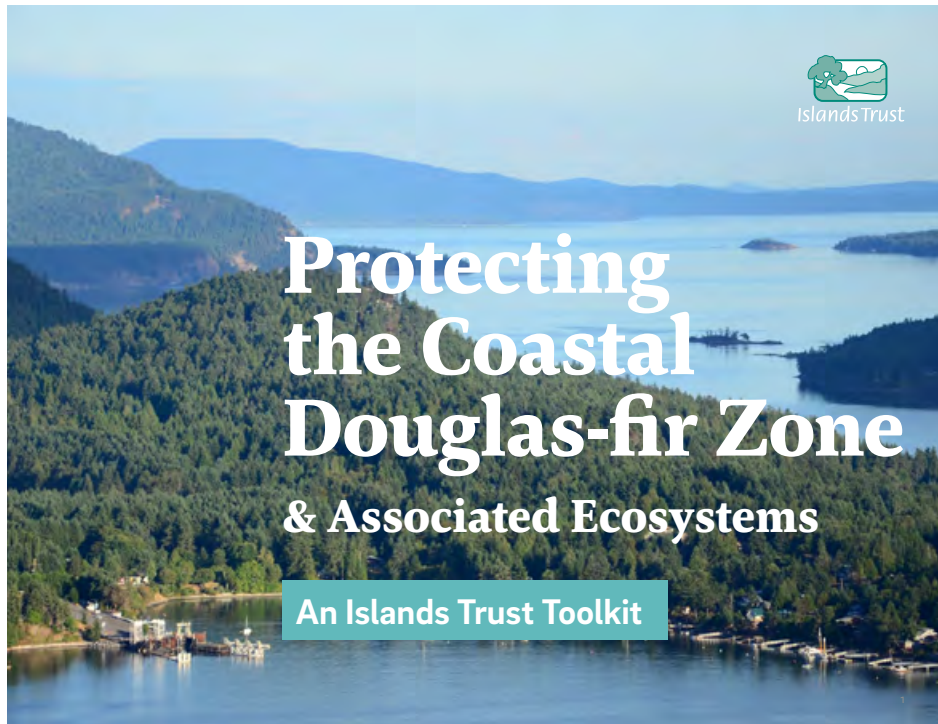
Paul Brent, Saturna Island (Chair 2014—June 14, 2017)  
Melanie Mamoser, Gabriola Island (Vice-Chair, 2014—August 17, 2017)  
(Chair, August 17, 2017—end of term)  
Alex Allen, Hornby Island (Vice-Chair, August 17, 2017—end of term)  
Tony Law, Hornby Island (resigned October 26, 2018)  
Lee Middleton, Saturna Island  
Timothy Peterson, Lasqueti Island  
Sandy Pottle, Galiano Island  
Wendy Scholefield, South Pender Island (resigned August 14, 2017)  
Laura Busheikin, Denman Island (Executive Committee Representative)  
Peter Luckham, Thetis Island, Chair Trust Council (Ex Officio Member)

## 2018/19 Highlights

In the 2018/19 fiscal year, the Local Planning Committee (LPC) delivered housing needs assessments for the northern local trust committees (covering Denman, Hornby, Lasqueti, Gambier, Thetis, and Gabriola Local Trust Areas) and worked with the Capital Regional District on delivering housing needs assessments for the southern region (including Galiano, Mayne, North Pender, Saturna and South Pender Local Trust Areas).

The LPC completed a Trust Council Strategic Plan item to provide a coastal Douglas-fir and associated ecosystem toolkit. The toolkit provides a range of protective tools that are available to local trust committees and Bowen Island Municipality.

The LPC also developed a model strategy to assist Local Trust Committees to effectively and efficiently assess antenna system proposals within their own unique contexts. While the siting of antennas is the responsibility of the Federal Government, proponents are required to seek feedback and support from the local community when siting such towers. The model strategy provides an approach that local trust committees may adopt that is consistent with the Federal Government's requirements for consultation.



## Trust Programs Committee

### Role

The Trust Programs Committee's (TPC) role is to provide policy advice to Islands Trust Council on Trust-wide issues related to the committee's areas of responsibility (e.g. water, marine, sustainable communities, public awareness and education) and to propose amendments to the Islands Trust Policy Statement.

### Members

#### **Members serving for the 2018–2022 term:**

Deb Morrison, North Pender Island, Chair  
Scott Colbourne, Gabriola Island, Vice-Chair  
Alex Allen, Hornby Island  
David Critchley, Denman Island  
Doug Fenton, Thetis Island  
Ben McConchie, North Pender Island  
Dan Rogers, Gambier Island, Executive Committee Representative  
Peter Luckham, Thetis Island, Ex Officio Member

#### **Members serving for the 2014–2018 term:**

Derek Masselink, North Pender Island  
(Chair 2014 – resigned November 14, 2016)  
Brian Crumblehulme, Mayne Island  
(Vice-Chair 2014–November 14, 2016;  
Chair November 14, 2016–end of term)  
Paul Brent, Saturna Island (joined January 2018)  
David Critchley, Denman Island  
Sue Ellen Fast, Bowen Island  
George Grams, Salt Spring Island, Executive Committee Representative  
Peter Grove, Salt Spring Island (joined January 2018)  
Tony Law, Hornby Island  
Bruce McConchie, South Pender Island (resigned March 2016)  
Melanie Mamoser, Gabriola Island (resigned January 2018)  
Heather O'Sullivan, Gabriola Island Trustee  
(Vice-Chair as of November 14, 2016)  
Dan Rogers, Gambier Island Trustee  
Peter Luckham, Thetis Island, Ex Officio Member

## 2018/19 Highlights

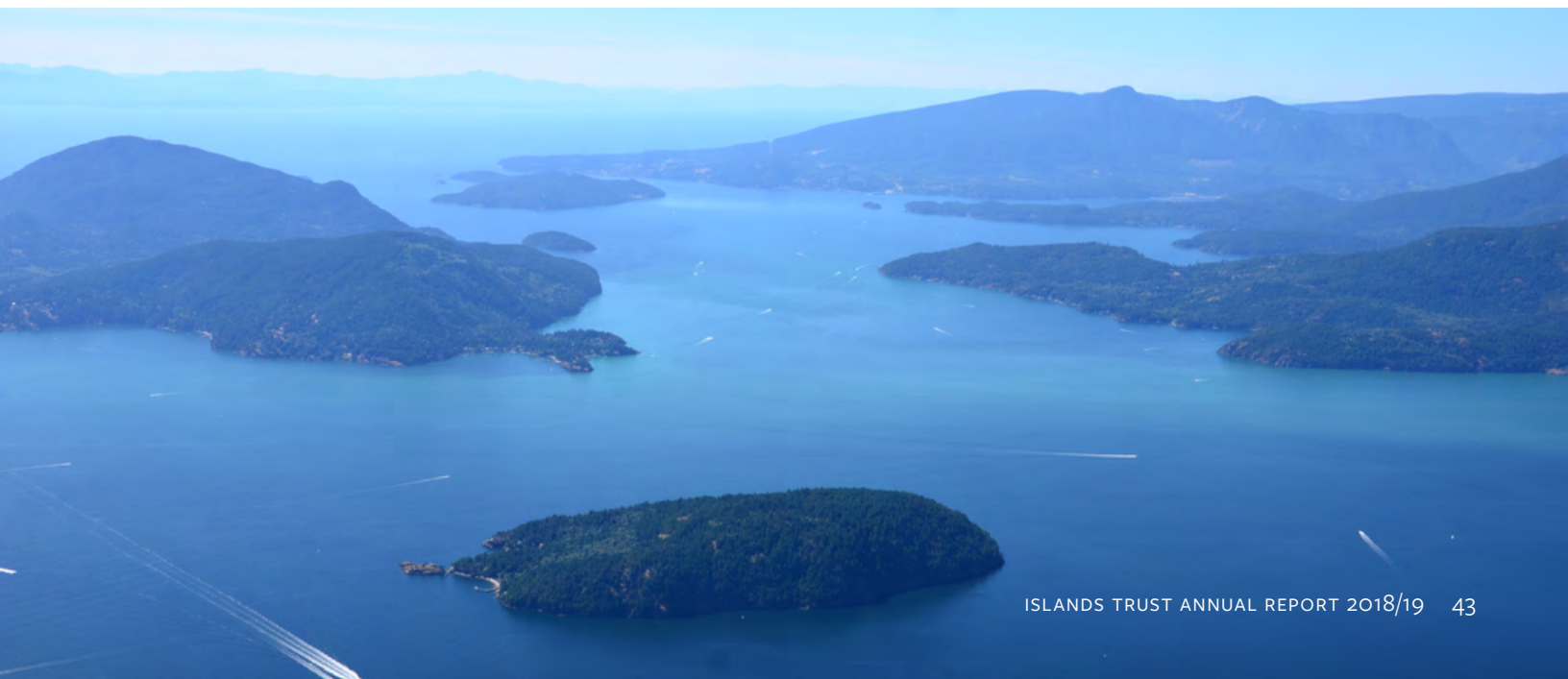
The TPC continued work from the previous year to identify potential governance or operational changes that could be adopted in order to improve the delivery and integration of all the types of services that are delivered to the Islands Trust Area. This included holding town hall sessions on Salt Spring Island and in Nanaimo to receive public input on service integration issues and opportunities, receiving reports from the Salt Spring Island Positively Forward Group and the Salt Spring Alliance Governance Working Group, and a briefing from staff on the Trust's previous agreement monitoring program. Trust Programs Committee provided a report to Trust Council documenting its efforts, and key trends and concepts.

Trust Programs Committee also offered a Sea Level Rise workshop series where Islands Trust collaborated with Living Oceans Society to conduct six workshops on Galiano Island, Salt Spring Island, Pender Island, Lasqueti Island, Penelakut Island, and Bowen Island.

In addition, TPC offered a chance for Baynes Sound/Lambert Channel stakeholders and First Nations to gather twice over the fiscal year in a two-day Ecosystem Forum in May 2018 and again as a one-day Learning Exchange in March 2019. Throughout the process, Islands Trust collaborated with the World Wildlife Fund to offer coordination and administrative services.

Trust Programs Committee also offered secretariat services to the Ocean Watch Task Force, a committee of the Howe Sound Community Forum.

In March 2018, Trust Council approved TPC's request for \$25,000 in the 2019–2020 budget for Strategic Plan projects.



## Financial Planning Committee

### Role

The Financial Planning Committee (FPC) is responsible for facilitating Trust Council's involvement in the annual budget process. This includes aligning the annual strategic planning process with the annual budget process, monitoring, reviewing, and making recommendations on the organization's financial management, budget, and financial practices to Trust Council, and reviewing audit reports and recommendations. The committee also provides advice to the Trust Conservancy Board on financial services and support.

### Members

The FPC consists of 10 trustees from across the Islands Trust Area: one member from the Trust Programs Committee (the chair, unless otherwise appointed), one member from the Local Planning Committee (the chair, unless otherwise appointed), the four members of Executive Committee, one member from the Trust Conservancy Board, and three other trustees. The chair of the committee is elected from amongst the three other trustees.

#### **Members serving for the 2018–2022 term:**

Peter Grove\*, Salt Spring Island, Chair

Paul Brent\*, Saturna Island, Vice-Chair

Deb Morrison\*, North Pender Island, Trust Programs Committee

Laura Busheikin\*, Denman Island, Local Planning Committee

Peter Luckham, Thetis Island, Executive Committee

Sue Ellen Fast, Bowen Island, Executive Committee

Laura Patrick, Salt Spring Island, Executive Committee

Dan Rogers, Gambier Island, Executive Committee

Robin Williams\*, Trust Conservancy Board

Tahirih Rockafella, Galiano Island

### **Members serving for the 2014–2018 term:**

Peter Grove, Salt Spring Island, Chair  
Alison Morse, Bowen Island, Vice-Chair  
Derek Masselink, North Pender Island, Trust Programs Committee  
(April 1, 2016–May 31, 2016)  
Brian Crumblehume, Mayne Island, Trust Programs Committee  
(May 31, 2016–end of term)  
Paul Brent, Saturna Island, Local Planning Committee  
Laura Busheikin, Denman Island, Executive Committee  
George Grams, Salt Spring Island, Executive Committee  
Peter Luckham, Thetis Island, Executive Committee  
Susan Morrison, Lasqueti Island, Executive Committee  
Dereck Atha, Trust Conservancy Board (April 1, 2015–March 31, 2016)  
Susan Morrison, Trust Conservancy Board (April 1, 2016–April 3, 2017)  
Robin Williams, Salt Spring Island, Trust Conservancy Board  
(April 4, 2017–end of term)  
George Harris, Galiano Island

The Audit Committee is a sub-committee of the FPC and includes all members with the exception of the four Executive Committee members. The Audit Committee convenes, at a minimum, twice annually to meet with the external auditors and review the year-end audit work program, the audit findings report and any management letter recommendations, and to determine follow-up actions if required.

*\* indicates current member of the Audit Committee*

## **2018/19 Highlights**

As part of its ongoing responsibilities, the FPC oversaw, through its Audit Committee, the completion of the annual financial statement audit for Islands Trust and Islands Trust Conservancy for the fiscal year ending March 31, 2018. The Audit Committee met with external auditors, KPMG LLP, to review their audit findings reports and initiated planning for the March 31, 2019 financial statement audit.

The FPC facilitated Trust Council's development of the 2019–2020 budget, recommending that Trust Council adopt a budget reflecting a 2% general tax increase to Trust Area landowners, excluding Bowen Island whose tax requisition is based on Trust Council's approved [Policy 7.2.6 Municipal Tax Requisition Calculation](#). Bowen Island Municipality's contribution increased due to increased planned spending in Trust-wide programs, the Islands Trust Conservancy, related administration

expenses, and a greater administrative contribution rate. Salt Spring Island Local Trust Committee requested an additional Special Property Tax Requisition for co-ordination of the Salt Spring Island Watershed Protection Alliance, which was approved by Trust Council upon recommendation from the Committee.

Quarterly financial updates on actual results, as well as forecasts based on the second and third quarter results, were provided to the committee for information and review.



# Islands Trust Conservancy

## Role

The Islands Trust Conservancy was established in 1990 by the *Islands Trust Act* to preserve natural landscapes and ecosystems in the Islands Trust Area, which covers most of the Gulf and Howe Sound Islands. As the regional land trust for the Islands Trust Area, the Islands Trust Conservancy works with landowners and communities to protect places of natural significance in perpetuity. The Islands Trust Conservancy receives donations of land, conservation covenants and cash, monitors and manages land to conserve and restore biodiversity, and works with islanders on private land stewardship. As a *qualified donee* the Islands Trust Conservancy provides receipts for income tax purposes for all eligible donations.

## Members

### **Serving at the start of the 2018–2022 term:**

Kate-Louise Stamford, Gambier Island (2014–2018, Chair; 2018–present)

Sue Ellen Fast, Bowen Island Municipality (2018–present)

Doug Fenton, Thetis Island (2018–present)

Linda Adams, Salt Spring Island (Appointed Member, 2018–present)

Hoops Harrison, Vancouver and Saturna Island

(Appointed Member, 2016–present)

Robin Williams, Salt Spring Island

(Appointed Member, 2017–2018, 2018–present)

### **Serving during the 2014–2018 term:**

Tony Law, Hornby Island

(1996–2005, 2011–2014, 2014–2018; Chair, 2012–2018)

Susan Morrison, Lasqueti Island (2011–2014, 2014–2018)

Kate-Louise Stamford, Gambier Island (2014–2018)

Ron Bertrand, Abbotsford North and North Pender Island

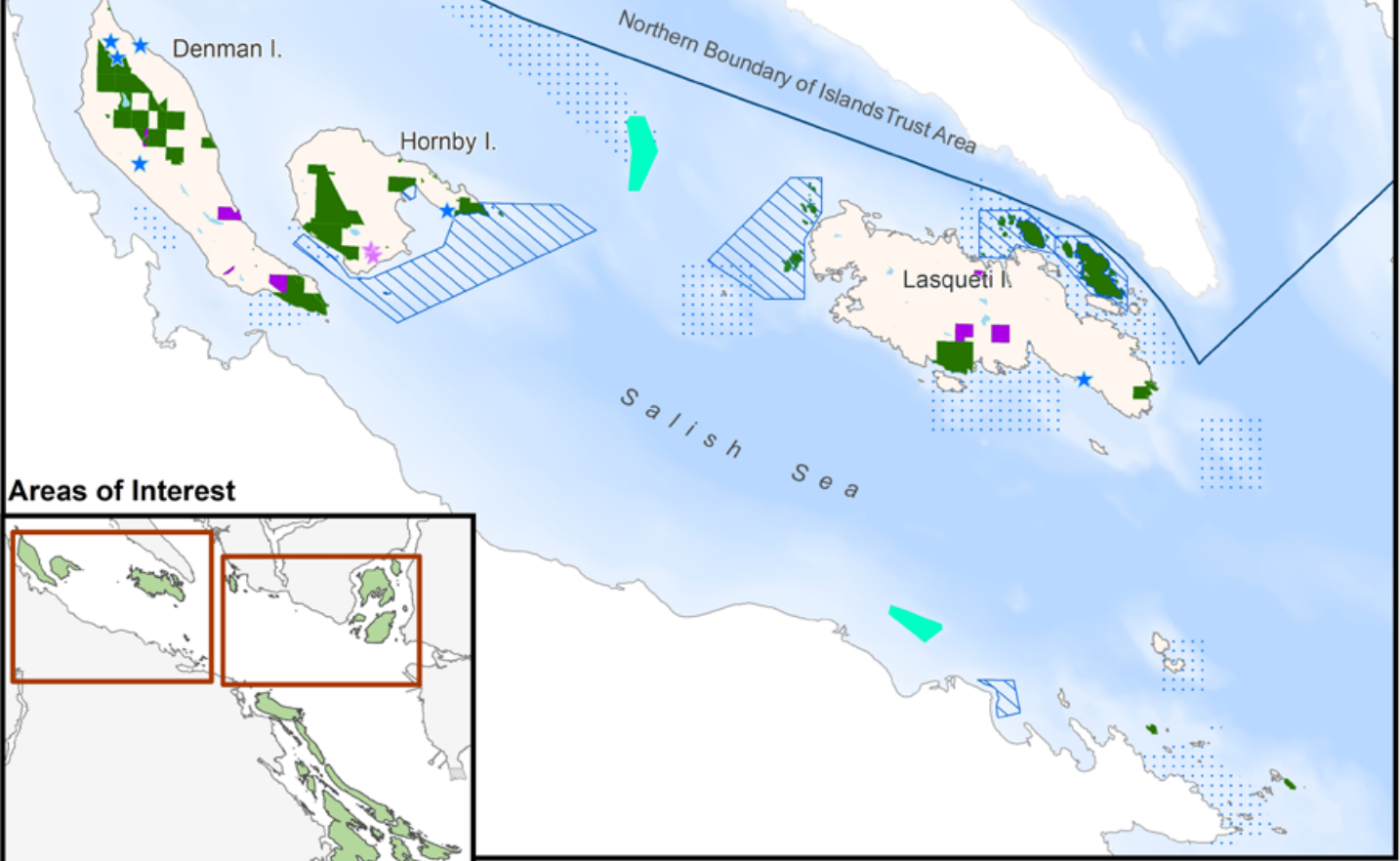
(Appointed Member, 2014–2015, 2015–2018)

Hoops Harrison, Vancouver and Saturna Island

(Appointed Member, 2016–2019)

# Protected Places in the Islands Trust Area as of March 31, 2019

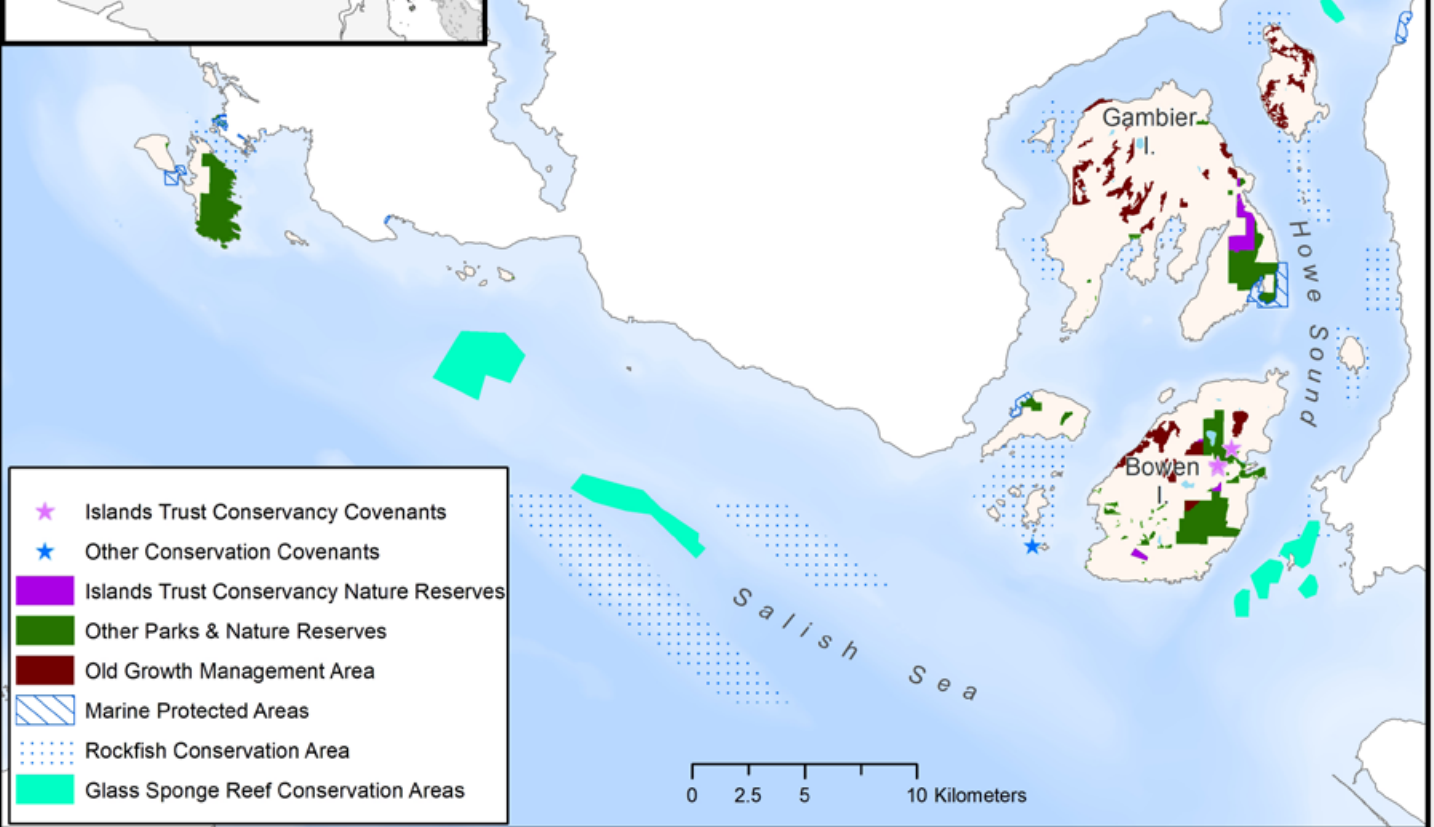
## Northern Islands



### Areas of Interest



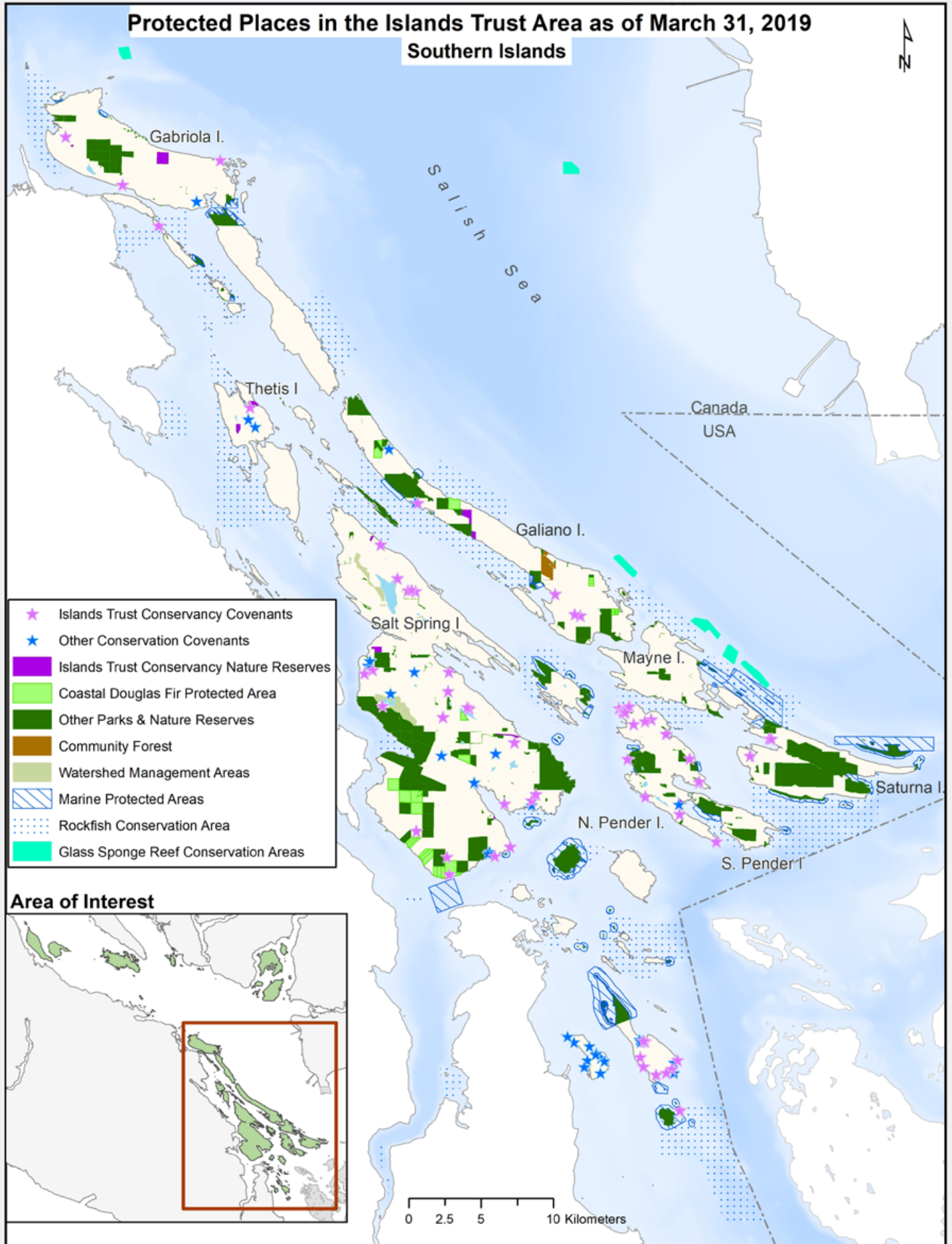
## Howe Sound Islands



- ★ Islands Trust Conservancy Covenants
- ★ Other Conservation Covenants
- Islands Trust Conservancy Nature Reserves
- Other Parks & Nature Reserves
- Old Growth Management Area
- ▨ Marine Protected Areas
- ⋯ Rockfish Conservation Area
- Glass Sponge Reef Conservation Areas

# Protected Places in the Islands Trust Area as of March 31, 2019

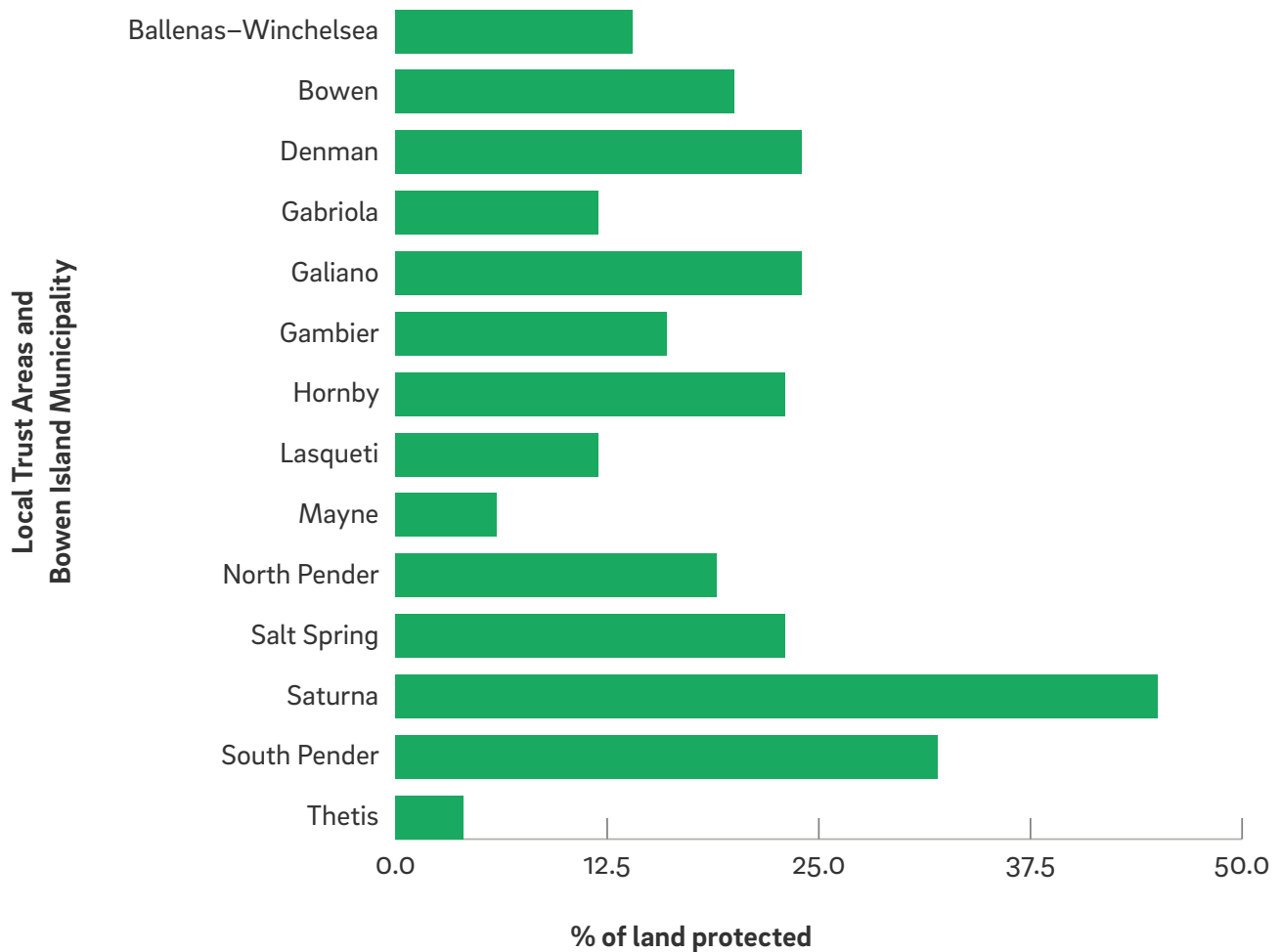
## Southern Islands



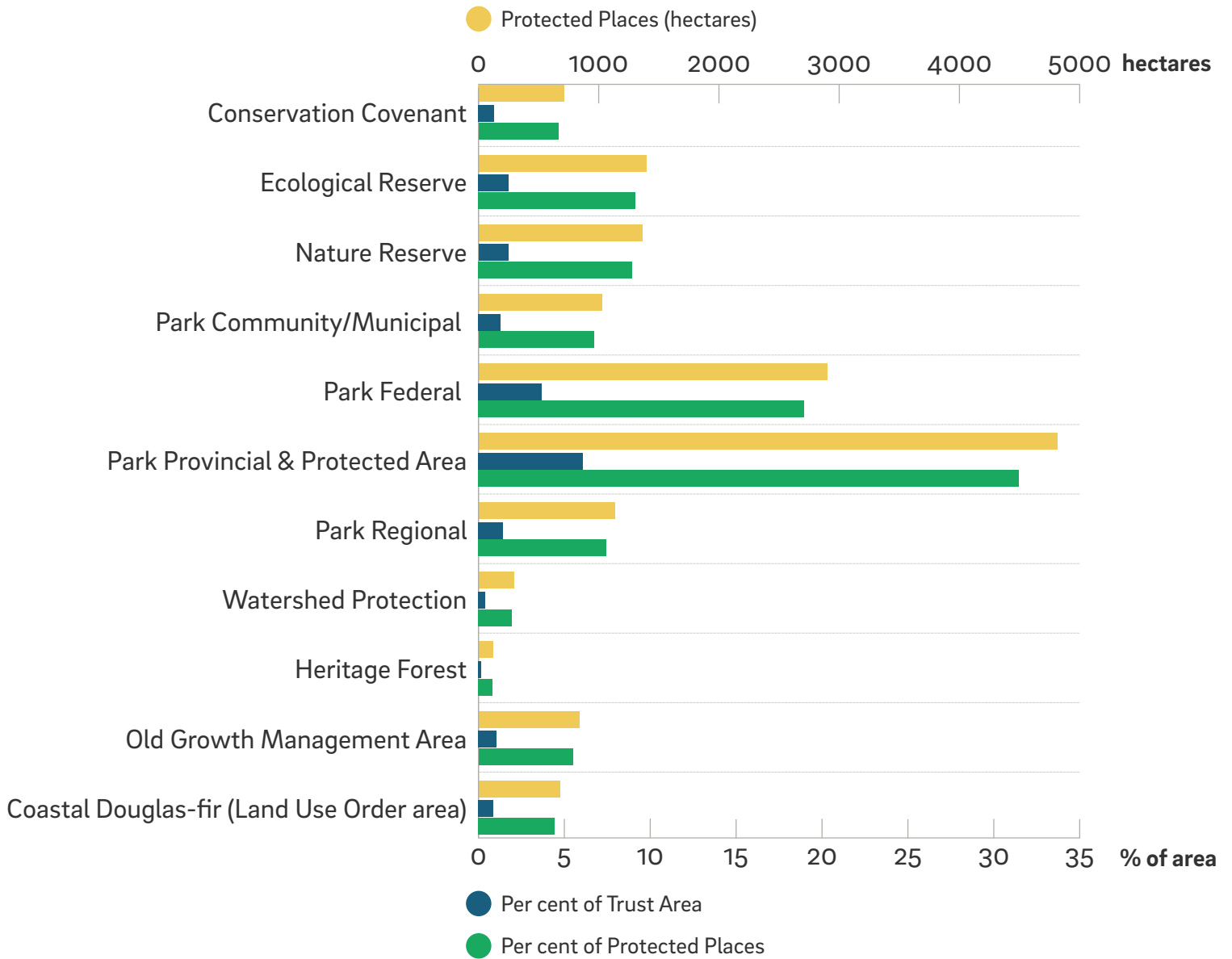
## Protected Places in the Islands Trust Area

As of March 2019, the Islands Trust Conservancy reached an important milestone, protecting over 1,290 hectares of natural and historic values, including 12,533 metres of shoreline, on 105 properties. By the same date, public and non-profit conservation organizations (including the Islands Trust Conservancy) had protected 15,309.66 hectares (19.37 per cent) of the Islands Trust Area.

### Protected Places in Each Local Trust Area and Bowen Island Municipality as of March 31, 2019



## Types of Protected Places in the Island Trust Area





SHEILA HARRINGTON

## Regional Conservation Plan

On January 30, 2018, the Islands Trust Conservancy Board approved its new ten-year, 2018–2027 Regional Conservation Plan to guide the work of the Islands Trust Conservancy to protect the ecosystems of the islands in the Salish Sea. The science-based and community-informed 2018–2027 Regional Conservation Plan, has four long-term goals with 25 objectives to focus its efforts and resources on the species and habitats most urgently in need of protection. Over the course of the 2018–2027 Regional Conservation Plan, the Islands Trust Conservancy will reassess its priorities and goals to continue to move towards effective protection of the natural landscape of the islands.

The 2018–2027 Regional Conservation Plan, sets ten-year objectives for the Islands Trust Conservancy that will help achieve the broader vision and long-term goals of the 2018–2027 Regional Conservation Plan. The following is a summary of the Islands Trust Conservancy’s progress in reaching the four long-term goals defined in the 2018–2027 Regional Conservation Plan in 2018/19:

### Goal 1: Science-based Conservation Planning

Identify, investigate, and communicate about important natural areas to generate action on conservation priorities

In order to contribute to effective conservation of biological diversity and ecological integrity in the Islands Trust Area, the Islands Trust Conservancy seeks to understand the status of ecosystems and species in the region. The Islands Trust Conservancy utilizes data to support careful decisions on how to manage and steward these lands.

## Mapping and Data Analysis

The Islands Trust Conservancy acquires and analyzes data, and shares it with others. In 2018/19, the The Islands Trust Conservancy:

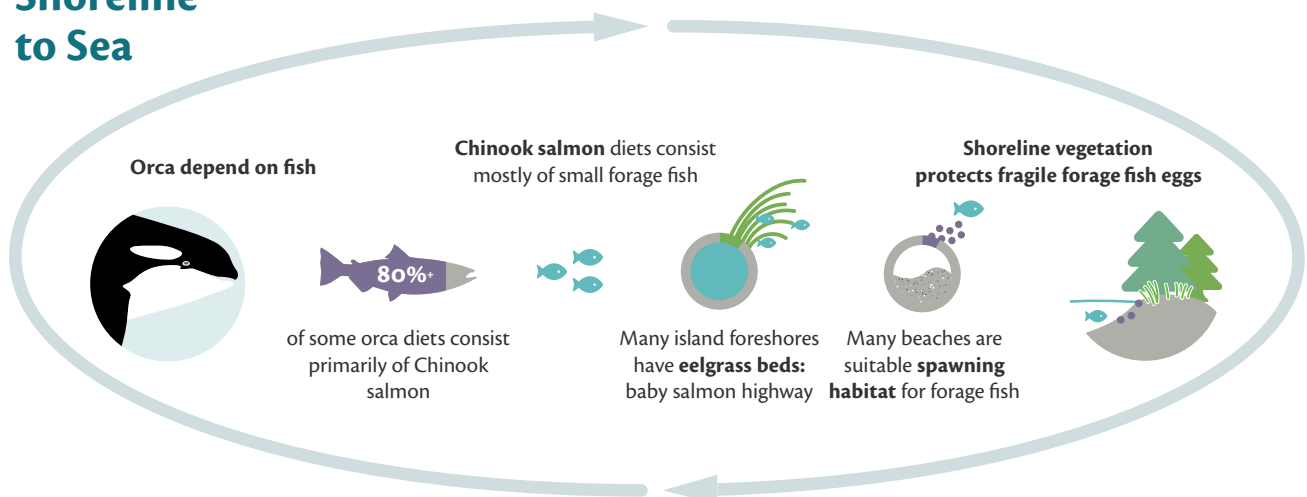
- Updated protected area mapping for the region and contributed to the British Columbia Non-Governmental Organization Conservation Areas Database.
- Coordinated updates of species at risk data with federal and provincial governments.
- Shared data with six non-profit, local, provincial and First Nation organizations.
- Mapped 12,533 metres (12.53 kilometres) of shoreline habitat.

## Connecting the Shoreline to the Sea

The Islands Trust Conservancy works with partner organizations to conserve marine ecosystems and nearshore habitats. In 2018/19, the Islands Trust Conservancy:

- Completed forage fish mapping (surf smelt and pacific sand lance) for James Island and Sidney Island. Forage fish are a key organism in marine food webs, feeding Chinook salmon and in turn many marine mammals, including the critically endangered southern resident killer whales, or Salish Sea orcas.
- Maintained and updated marine protected area data from partner agencies, including marine parks, Rockfish Conservation Areas, and Glass Sponge Reef Fishing Closure Areas. Marine data and mapping is shared on request.

## Shoreline to Sea







## Goal 2: Collaboration with First Nations

Strengthen relationships with First Nations to identify and collaborate on shared conservation goals

The Islands Trust Area is situated within the territories of the *Coast Salish* peoples and sits at the center of many First Nations gathering places and villages. First Nations have lived and cared for the beautiful lands and waters of the Salish Sea since time immemorial. The Islands Trust Conservancy acknowledges the traditional and treaty territories of the Coast Salish peoples, on whose lands and waters the Islands Trust Conservancy works and lives. The Islands Trust Conservancy commits to identifying and collaborating on shared conservation goals and projects of mutual interest.

### Change How We Work

The Islands Trust Conservancy is working to better engage with First Nations and is seeking opportunities to integrate traditional knowledge, identify and protect culturally significant species, and work together to improve stewardship of cultural and natural heritage.

- **Islands Trust Conservancy Board Training and Recruitment**

On March 26, 2019, the Islands Trust Conservancy Board received a half-day of reconciliation training and understanding. The Islands Trust Conservancy Board also identified experience in First Nations relations and engagement as a primary attribute for board candidates and worked with the Crown Agencies and the Board Resourcing Office to add this attribute to its 2018 board recruitment process.

- **Management for Cultural Heritage and Sacred Significance**

Through its understanding and training in reconciliation, the Islands Trust Conservancy reviewed its management planning processes related to properties acquired on Thetis Island and conducted a related archaeological review. The Islands Trust Conservancy also developed language for covenants that further protects existing and potential archaeological sites and contemplates traditional uses in covenant areas.

## Relationship Building

The Islands Trust Conservancy shared the 2018–2027 Regional Conservation Plan and expressed its goal of strengthening relationships with First Nations. The Islands Trust Conservancy also reached out to First Nations for management planning on Denman and Thetis Islands.

## Goal 3: Protect Core Conservation Areas

Continue to secure and manage Islands Trust Conservancy lands and conservation covenants to maximize ecological integrity. The core of the Islands Trust Conservancy work is to secure conservation areas that conserve biodiversity priorities within the Islands Trust Area. The Islands Trust Conservancy has developed systematic approaches rooted in science and best practices to determine which areas are most in need of protection and focusses its land securement and property management efforts in these areas.

### 2018/19 Conservation Covenants

Conservation covenants are a tool that permanently protects natural features on private property while allowing landholders to retain ownership of their land. The Islands Trust Conservancy manages the Natural Area Protection Tax Exemption Program (NAPTEP), which provides island landholders with an annual 65% property tax reduction on the portions of their land protected by a conservation covenant. This incentive is unique to the Islands Trust Area.

- **Swift Family Link Island NAPTEP Covenant, Northern Coast Salish Territory, Link Island**

The Swift Family Link Island NAPTEP Covenant protects 19.3 hectares (47 acres) in the Gabriola Island Local Trust Area. This covenant protects 2.9 kilometers of shoreline which is rich in marine life and supports cliff-nesting birds such as Pigeon Guillemot.



On shore, two seasonal wetlands support breeding populations of Northern Pacific Tree Frogs and are used extensively by bats for foraging. The covenant also protects Garry Oak outcrops and five provincially red and blue-listed plant communities.

## 2018/19 Land Acquisitions

- **Valens Brook Nature Reserve Addition (2.5 hectares), Northern Coast Salish Territory, Denman Island**

The Valens Brook Nature Reserve addition increases the size of the protected area to 6.3 hectares adding protection to Valens Brook—a salmon-bearing creek that runs through a maturing forest and a lush sword fern gully into Baynes Sound. The Valens Brook Nature Reserve is a story of neighbours inspiring neighbours to protect fragile island ecosystems.

- **Salish View Nature Reserve (11.5 hectares), Northern Coast Salish Territory, Lasqueti Island**

On December 21, 2018, the Islands Trust Conservancy and the Lasqueti Island Nature Conservancy successfully fundraised \$250,000 to purchase and protect Salish View Nature Reserve. The Salish View Nature Reserve connects with Squitty Bay Provincial Park, creating a contiguous shoreline to skyline protected area. Salish View boasts a 270-degree vista of the Salish Sea from the summit and is home to peregrine falcons and ancient groves of arbutus and Coastal Douglas-fir trees. The acquisition of the property is planned to conclude in the 2019–2020 fiscal year.

## Opportunity Fund

The Opportunity Fund provides support for ‘hard to fundraise’ costs associated with land protection or leverages donations through matching funds for land acquisition campaigns. The disbursement of funds is guided by the 2018–2027 Regional Conservation Plan and the Islands Trust Conservancy Board considers applications twice per year.

In 2018/19, the Opportunity Fund received \$2,334.16 in donations and calendar sales. The Islands Trust Conservancy awarded the following Opportunity Fund grants:

- \$3,990 to the Saturna Wetland Conservation Project for a phase one ecological assessment of a candidate conservation property.

- \$2,720 to the Galiano Conservancy Association for an ecological assessment associated with the acquisition of a candidate conservation property.

### Geographically Restricted Funds

Some Islands Trust Conservancy donors prefer to designate their gift to a specific island. To accommodate this request, the Islands Trust Conservancy has the ability to hold geographically-specific accounts, and currently maintains acquisition funds for Lasqueti Island, Gambier Island and Thetis Island. Interested donors can donate to an existing fund or set up an island specific fund.

### Take Care of What We Have

Acquiring a property or signing a conservation covenant is just the first step in ecosystem protection. The Islands Trust Conservancy monitors and manages its nature reserves according to management plans that identify long-term conservation, as well as restoration goals. In 2018/19 the Islands Trust Conservancy undertook many property management projects in partnership with island conservancies, including:

- Monitoring all Islands Trust Conservancy nature reserves to assess property management needs.
- Monitoring all Islands Trust Conservancy covenants to maintain relationships with landowners and ensure compliance.
- Revised management plans for the Medicine Beach Nature Sanctuary (North Pender Island) and the Morrison Marsh Nature Reserve (Denman Island).
- Initiated revision for the Mount Artaban, Brigade Bay Bluffs, and Long Bay Wetland Nature Reserves (Gambier Island), which involved surveying for species at risk, updating ecological inventories, assessing current management challenges, and undertaking public engagement through an online questionnaire and web conference.
- Removing exotic and invasive species from conservation covenants and nature reserves on Denman, Galiano, and Salt Spring Islands.
- Continuing trail improvement projects at Elder Cedar Nature Reserve (Gabriola Island).

- Planting and caging trees to restore 0.3 ha of coastal western hemlock forest in Brigade Bay Bluffs Nature Reserve (Gambier Island). Since 2017, 0.55 ha of forest have been restored at this reserve.
- Monitoring forest restoration projects at Singing Woods and David Otter Nature Reserves (Bowen Island), Lindsay Dickson Nature Reserve (Denman Island), Mt Trematon and John Osland Nature Reserves (Lasqueti Island), Trincomali Nature Sanctuary (Galiano Island), and Long Bay Wetland and Brigade Bay Bluffs Nature Reserves (Gambier Island).
- Participating in a Parks Canada-led Sidney Island Restoration project that will benefit Islands Trust Conservancy covenants.

#### **Goal 4: A Strong Voice for Nature Conservation**

Continue to build internal and shared organizational strength and resilience to ensure long-term nature conservation in the Islands Trust Area

The Islands Trust Conservancy has been a consistent presence in the conservation of species and ecosystems for almost 30 years. In order to remain a long lasting, stable agency the Islands Trust Conservancy must continually adapt to changing circumstances, both on the landscape and as an organization, while maintaining a stable base.



## Tell Our Story

The impacts and pressures on natural systems and habitats today is extreme. The work of securing and leaving a legacy for future generations has never been more urgent. That is why telling a compelling story about the important work of Islands Trust Conservancy and our partners is so critical to the work we all do. The Islands Trust Conservancy is engaging audiences in and beyond the Islands Trust Area to inspire conservation of the Islands in the Salish Sea—an area well loved by many.

- **Islands Trust Conservancy Name Change**

In May 2018, the provincial legislature amended the *Islands Trust Act*, renaming the Islands Trust Fund to the Islands Trust Conservancy. For many years, the Islands Trust Conservancy felt that its name was a barrier to effective communication and fundraising. The new name more clearly tells the story of the work the Islands Trust Conservancy does and will assist the Islands Trust Conservancy in its fundraising efforts. The name change was launched in September with a revised website and communications materials.

- **Island Profiles**

Each island area now has a conservation status information sheet telling its conservation story. These attractive information sheets convey the scientific baselines the Islands Trust Conservancy uses to measure conservation progress in the Islands Trust Area.

## Up to Date Tools and Strategies

The Islands Trust Conservancy needs to engage with the latest technology and best practices to be relevant and effective. Up to date tools will enable the Islands Trust Conservancy to tell compelling stories to connect with donors and supporters to inspire conservation in the Islands Trust Area. Likewise, advancing technology in the field builds efficiencies and saves important dollars for use elsewhere.

- **Islands Trust Conservancy Website Discovery Project**

The Islands Trust Conservancy worked with the Islands Trust in a phase one-discovery review of their websites to inform a successful budget request for a website rebuild in the next fiscal year. The discovery included reaching out to key audiences to listen and learn how the Islands Trust Conservancy can do a better job of communicating with our key audiences.

- **Technology in the Field**

The Islands Trust Conservancy is developing technology in the field to streamline data collection and storage of the growing number of properties it manages.

- **Islands Trust Conservancy Board Fund Development Advisory Committee**

In March 2018, the Islands Trust Conservancy Board elected to form a special Fund Development Advisory Committee to create of a strategy and an action plan to meet Islands Trust Conservancy funding needs.



### Build Strong Conservation Partners

The Islands Trust Conservancy strives to support and enhance the work of the Islands Trust and conservation partners working in the Islands Trust Area.

- **Encourage Local Governments to Prioritize Biodiversity**

The Islands Trust Conservancy strives to work with the Islands Trust Council, local trust committees, and island municipalities to share ecological data to help implement regional conservation goals and objectives within Official Community Plans and Land Use Bylaws. In 2018/19, the Islands Trust Conservancy provided ongoing support for Islands Trust Local Planning Services' use of sensitive ecosystem mapping, shoreline mapping (eelgrass and

forage fish) and Species at Risk mapping. It also assisted with the production of the Conservation Planning in Coastal Douglas-fir Ecosystems: A Quick Guide for Local Government handbook.

- **British Columbia Parks and Protected Areas Forum (BCPARF)**  
Islands Trust Conservancy staff participated in the British Columbia Protected Areas Forum hosted by the University of Northern British Columbia in 2018. Staff learned about integrating climate change models into conservation planning and indigenous conservation initiatives, including co-management of land.
- **Island Outreach**  
Islands Trust Conservancy staff and Islands Trust Conservancy Board member's co-hosted board-to-board and community celebrations for the completion of the Fairyslipper Forest Nature Reserve on Thetis Island. Staff and board members reached over 250 people, educating children, locals, and visitors about the role of protecting habitat to conserve sensitive island species.
- **Coastal Douglas-fir and Associated Ecosystems Conservation Partnership**  
The Islands Trust Conservancy Ecosystem Protection Specialist sits on the Steering Committee for the Coastal Douglas-fir and Associated Ecosystems Conservation Partnership (CDFCP). In 2018/19, the Islands Trust Conservancy collaborated with the Province of British Columbia on the Coastal Douglas-fir land use order to identify and scope in priority lands for protection in the Islands Trust Area.
- **Stewardship Education**  
The Islands Trust Conservancy encourages islanders to get involved in conserving and stewarding private land by supporting conservation education and sharing information on best practices. In 2018/19, the Islands Trust Conservancy promoted private land conservation through its website, the Heron newsletter (printed and online), e-news updates to subscribers, Facebook posts and Twitter. Islands Trust Conservancy brochures are also available in local libraries.





## Local Trust Committees and Bowen Island Municipality

A local trust committee exists for each group of islands designated as a local trust area under the *Islands Trust Act*, except for Bowen Island, which is an island municipality.

Each local trust committee has three members — two locally elected trustees and one Executive Committee member serving as the Chair.

A local trust committee is responsible for land use planning and regulation for its area of jurisdiction. The responsibilities include preparation and adoption of official community plans, land use bylaws, zoning and subdivision bylaws, regulation of soil removal and deposit, and authorization of permits under Part 26 of the *Local Government Act*.

A seven-member Council serves the Bowen Island Municipality, which holds broad municipal powers including land use planning. The community elects two of the municipal councillors to Trust Council.

## Ballenas-Winchelsea Islands (Executive) Local Trust Committee

The Executive Committee acting as a Local Trust Committee (Ballenas-Winchelsea Islands) held two regular business meetings in the 2018/19 fiscal year.

The committee advanced its top priority project, advocacy for the protection and appropriate use of Crown islets, by participating in the Mount Arrowsmith Biosphere Region Roundtable and sharing a presentation entitled “The Ecological Significance of the Islands and Islets in the Ballenas-Winchelsea Archipelago”.

The committee also adopted Bylaw Enforcement Notification Bylaw No. 34, to regulate the enforcement of bylaw notices in the local trust area.

## Bowen Island Municipality

Sue Ellen Fast and Michael Kaile are the Bowen Island municipal trustees on the Islands Trust Council. Bowen Island Municipality produces its own annual report, available online at [bowenislandmunicipality.ca/reports-publications](http://bowenislandmunicipality.ca/reports-publications).

During 2018/19, 11 Bowen Island bylaws were approved by the Islands Trust’s Executive Committee.

## Denman Island Local Trust Committee

The Denman Island Local Trust Committee (DE LTC) held seven regular business meetings and one special business meeting in the 2018/19 fiscal year.

Work for this period focused on advancing the DE LTC priority to implement the Denman Island Farm Plan, and advancement of reconciliation and relationship building with local First Nations.

The Denman Island Local Trust Committee also received and considered numerous reports in conjunction with two major rezoning applications for affordable housing on the island.

## Gabriola Island Local Trust Committee

The Gabriola Island Local Trust Committee (GB LTC) held nine regular business meetings, four special meetings, and one public hearing in the 2018/19 fiscal year.

Work for this period included amending the Mudge Island Land Use Bylaw 2007 to update lot coverage regulations. A review of Gabriola Island Land Use Bylaw 1999 regulations applicable to water taxis was advanced. The GB LTC advanced Phase 2 of its Housing Options and Impacts Review, which involves potential changes to the Gabriola Official Community Plan and Land Use Bylaw. The GB LTC also adopted standing resolutions for the processing of non-medical retail cannabis application referrals and for First Nations engagement and reconciliation.

The Gabriola Island Local Trust Committee considered a number of development applications, including six development permits, seven development variance permits, one rezoning application (commercial moorage), and one temporary use permit application (commercial vacation rental).

## Galiano Island Local Trust Committee

The Galiano Island Local Trust Committee (GL LTC) held nine regular business meetings and one special business meeting in the 2018/19 fiscal year.

Work for this period focused on advancing the GI LTC priority on affordable housing and completion of a telecommunications strategy.

The Galiano Island Local Trust Committee also considered two major rezoning applications, two development permits, four variances, and two temporary use permits.

## Gambier Island Local Trust Committee

The Gambier Island Local Trust Committee (GM LTC) held seven regular business meetings, three special meetings, and one public hearing in the 2018/19 fiscal year.

During the fiscal year, the GM LTC advanced top priority projects including shoreline protection for Keats Island and the implementation of the Riparian Areas Regulation on Gambier Island. The GM LTC also hosted a Green Shores workshop on North Thormanby Island with the Stewardship Centre for British Columbia.

Thirty-eight land use applications and referrals were processed for the GM LTC and the committee also continued to consider rezoning the Convention of Baptist Churches of British Columbia property on Keats Island.

## Hornby Island Local Trust Committee

The Hornby Island Local Trust Committee (HO LTC) held five regular business meetings in the 2018/19 fiscal year.

During this period, the HO LTC continued work on community education and enforcement around vacation home rentals, initiated land use bylaw technical amendments, and commenced a project to address watershed protection and groundwater preservation on the island.

The Hornby Island Local Trust Committee also received and considered development applications including four development permit applications, one temporary use permit application, and two Agricultural Land Commission applications.

## Lasqueti Island Local Trust Committee

The Lasqueti Island Local Trust Committee (LA LTC) held five regular business meetings, three special meetings, and one public hearing in the 2018/19 fiscal year.

During the fiscal year, the LA LTC amended the Lasqueti Island Land Use Bylaw subdivision regulations to clarify minimum permitted lot size, initiated a comprehensive Official Community Plan and Land Use Bylaw Review Project, and issued one development variance permit.

The Lasqueti Island Local Trust Committee also developed and endorsed a new protocol agreement with the qathet Regional District Board.



## Mayne Island Local Trust Committee

The Mayne Island Local Trust Committee (MA LTC) held six regular business meetings in the 2018/19 fiscal year.

Work for this period focused on advancing the MA LTC priorities on a Commercial Land Use review and completing the Riparian Area Regulations project. The MA LTC has also initiated a project on ground-water sustainability.

The Mayne Island Local Trust Committee also considered one rezoning application and five development variance permits.

## North Pender Island Local Trust Committee

The North Pender Island Local Trust Committee (NP LTC) held nine regular business meetings and one special business meeting in the 2018/19 fiscal year.

Work for this period focused on advancing the NP LTC priorities on planning waste management and completing a project to permit and regulate secondary suites. The NP LTC has also initiated a project on groundwater sustainability as part of a focus on climate change mitigation, adaptation, and resilience.

The North Pender Local Trust Committee also considered two major rezoning applications, six development permits, four variances, and eight temporary use permits.



## Salt Spring Local Trust Committee

The Salt Spring Island Local Trust Committee (SSI LTC) held 11 regular business meetings in the 2018/19 fiscal year, as well as three Community Information Meetings, three special meetings, and five public hearings.

Work for this period focused on advancing the SSI LTC priorities to address water sustainability, affordable housing, industrial land uses, protecting drinking watersheds from potential agricultural impacts, and advancing potential development of a Ganges Harbourwalk.

The SSI LTC received 165 applications during the 2018/19 fiscal period: four rezoning applications, 20 development variance permits, 11 development permits, 113 building permit and crown lease referrals.

The SSI LTC continued to coordinate the Salt Spring Island Watershed Protection Alliance (SSIWPA). SSIWPA had nine steering committee meetings, at least nine sub committee meetings, held a public event regarding groundwater budget analysis and participated in the Nanaimo Water Stewardship Symposium (SSIWPA Annual Report 2018).

The SSI LTC engaged the community in developing strategic directions for the 2018–2022 period that included consideration of climate change concerns.

## **Saturna Island Local Trust Committee**

The Saturna Island Local Trust Committee (SA LTC) held five regular business meetings and one special business meeting in the 2018/19 fiscal year.

Work for this period focused on advancing the LTC priorities of zoning for secondary suites and guidelines for vacation rentals, along with completion of an update to its Land Use Bylaw.

The LTC continued to work on building its relationships with First Nations.

The LTC also considered two rezoning applications, one variance permit, and one temporary use permit.

## **South Pender Local Trust Committee**

The South Pender Island Local Trust Committee (SP LTC) held four regular business meetings in the 2018/19 fiscal year.

Work for this period focused on advancing SP LTC priorities by adopting amendments to the Official Community Plan to designate and provide policies supporting pedestrian and bicycle routes, and by establishing a Community Heritage Registry.

The South Pender Island Local Trust Committee continued to work on building its relationships with First Nations.

## **Thetis Island Local Trust Committee**

The Thetis Island Local Trust Committee (TH LTC) held five regular business meetings in the 2018/19 fiscal year.

Work for this period focused on advancing the TH LTC priorities to address private moorage regulations for Ruxton Island, implementation of the Riparian Areas Regulation on Thetis Island, and advancement of reconciliation and relationship building with local First Nations.

In order to provide backup transmission for the existing Telus network, the Thetis Island Local Trust Committee also considered and provided its concurrence to Industry Canada for a telecommunications tower proposal on Thetis Island.

## Reconciliation and Relationship Building

From shore to shore across the lands and waters of the Salish Sea, First Nations communities have called this place home since time immemorial. Their village sites, harvesting areas, and gathering places reflect the abundance and beauty of their homelands, treaty lands, and traditional territories. The Salish Sea is and was home to the Coast Salish and Northern Coast Salish peoples from Denman Island to the Southern Gulf Islands. The Islands Trust Area encompasses this Indigenous homeland and the 10,000 years of history and culture of First Nations peoples.

When the Islands Trust was formed in 1974, existing policies and processes limited our understanding and recognition of reconciliation. We realize from the important work of the Truth and Reconciliation Commission (TRC) and the signing of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) that organizations and society have work to do to build better relationships with First Nations communities and governments. The principles and framework of this work is outlined in the TRC Calls to Action and the UNDRIP Articles. As well, the federal and provincial government are developing frameworks for moving forward to strengthen and commit to the important work of Reconciliation.

Over the last few years, Islands Trust bodies have begun the foundational work of acknowledging and committing to Reconciliation. The Islands Trust Council initiated policy and engagement processes that will develop understanding and knowledge around Reconciliation and relationship building with First Nations within the Islands Trust Area.

Islands Trust bodies took the following steps to develop and implement the work of Reconciliation and relationship building:

- Meetings with First Nations community leaders, Chiefs, and Councils throughout the Islands Trust Area both at the local trust committee and organizational level;
- Review of engagement process to ensure that the Islands Trust is acknowledging treaty and traditional territory lands and waters;



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- Education of staff and trustees on the history of the islands within the Islands Trust Area and embedding that knowledge within the organization; and
- Implementation of the Islands Trust First Nations engagement plan and policies.

This body of work and time of reflection resulted in the passing of a Reconciliation Declaration by the Islands Trust Council on March 14, 2019. This historic step will set the tone for a Reconciliation Action Plan and future relationship building in the years to come. Islands Trust commits to moving forward together to realize the important work of reconciliation, knowing that we do so with humility and respect for the people and place in which we live.





## Climate Change Action

Climate change will have serious consequences for the ecosystems of the islands in the Trust Area, impacting everything from oceans to shorelines to forests. These impacts will greatly affect the communities that depend on them.

The forests of the Islands Trust Area have a high carbon storage capacity, with the potential to act as a major sink for carbon produced in the region. Through land acquisition and covenants, the Islands Trust Conservancy continues to protect mature and maturing forests. In 2018/19, the Conservancy acquired the Valens Brook Nature Reserve addition (2.5 hectares) on Denman Island and protected 19.3 ha of forest and coastal bluff through a conservation covenant on Link Island, bringing the total number of protected areas up to 105.

All land use planning staff reports are required to include a section on climate change and greenhouse gas emission reductions, and staff recommendations are based on the best practices available for mitigating climate change.

Islands Trust Council is also a signatory to the B.C. Climate Action Charter, with a focus on operational carbon neutrality. From 2012—2014, this was achieved with the purchase of carbon offsets from the Community Carbon Marketplace. From 2015—2018, it was achieved through carbon credits afforded to Islands Trust by our participation in the Capital Regional District Organic Waste Composting Project.

On an operational level, Islands Trust takes the following steps to reduce its carbon footprint:

- Encourage trustees and staff to share vehicles when travelling.
- Hold, where possible, meetings electronically to reduce trustee and staff travel.
- Encourage staff to bike to work through provision of safe bike lockers and promotion of bike to work week.
- Support flexible staff work schedules and work locations, which results in less carbon emissions related to travel to and from work.
- Using paperless meeting management software to reduce paper consumption.

Detailed information is available in our [Climate Action Revenue Incentive Public \(CARIP\) Report](#) for 2017. The CARIP Report for 2018 will be available on the Islands Trust website once approved by Trust Council at their September 2019 meeting.

## Legislative Services – Administrative Fairness and Freedom of Information

The Legislative Services Manager is responsible for the planning, coordination, and control of a variety of functions necessary to carry out the legislative obligations of the 15 corporate bodies of the Islands Trust. The manager delivers direct services to trust bodies, staff, and the public by providing advice, support, and recommendations on statutory, procedural, or privacy matters. As part of this service, the manager acts as corporate Records Manager, Freedom of Information and Protection of Privacy Head, and coordinates elections and by-elections.

The general local election of Island trustees took place on October 20, 2018. Across the entire Trust Area, 26 trustees were elected, two for each of 12 local trust areas and two for Bowen Island Municipality. As the result of a resignation, a by-election was held on March 2, 2019 to elect one Hornby Island Local Trustee.

The manager also oversees the orientation of elected officials and the training of staff regarding legislative and administrative matters, such as Freedom of Information and Protection of Privacy, minute taking guidelines, and email and records management.

In the area of records management, the project to convert the Storage Area Network structure for electronic documents to a shared drive structure connected to the three separate Islands Trust offices, and which mirrors the records classification system currently applied to hard copy records, was substantially completed.

Islands Trust policy requires the reporting of the number of administrative fairness complaints received each year. There were no complaints received during the period. Also during 2018/19, there were 15 requests for records received pursuant to the Freedom of Information and Protection of Privacy Act. Of these, five were received from Salt Spring Island, six from Denman Island, and two each from Hornby and North Pender islands.

## Enforcement and Legal Action

The purpose of the bylaw compliance and enforcement program is to support the object of Islands Trust to preserve and protect the Trust Area and its unique amenities and environment by ensuring compliance with local trust committees' bylaws.

The bylaw compliance and enforcement policy was updated this year to include an emphasis on voluntary compliance rather than enforcement. Voluntary compliance is indicated by a commitment to corrective action as soon as reasonably possible and the cessation of an unlawful activity. Compliance to bylaws is sought through a combination of education, mediation, and enforcement techniques. The primary aim is to achieve voluntary compliance and staff continue to look for ways to increase the number of cases that are resolved in this manner. In addition, bylaw compliance and enforcement officers continue to develop their skills in mediation and communication to support their work.

Islands Trust staff estimate that more than 95 per cent of bylaw investigation files are resolved before legal action is required. Local trust committees may request legal action if other avenues for achieving bylaw compliance fail. Responsibility for approving the funding of any legal action requested by a local trust committee rest with the Islands Trust Executive Committee.

In most of the local trust areas, a bylaw enforcement notification system is used as an alternative approach to resolving some bylaw violations out of the court system. The first step is a ticket that informs the recipient of the alleged bylaw violation, the penalty amount, and how to pay the penalty or dispute the ticket. The recipient can either pay the penalty, dispute the ticket, or work with bylaw enforcement staff to negotiate a compliance plan. If compliance is achieved, the ticket amount is reduced to zero.

Due to the concerns with the availability of affordable housing on the Gulf Islands, enforcement action against unlawful short-term vacation rentals continues in many local trust areas. Salt Spring has a pro-active enforcement campaign with dozens of operators contacted regarding their non-permitted uses. This work has become the priority of the Salt Spring Bylaw Compliance and Enforcement Officer. Compliance and enforcement staff have started to review and document all Airbnb and VRBO advertisers and operators in the Southern Gulf Islands in order to inform local trust committees and island residents concerned about short-term vacation rentals of the true number, scale, and impact of the Airbnb and VRBO platforms on the housing supply on the islands.



# **Appendix A: Strategic Plan 2014–2018**

**Policy Statement Goal A: 'To Foster preservation and protection of the Trust Area's ecosystems'**

**1 PROTECT the natural environment of the Islands Trust Area**

**1.1 Encourage voluntary stewardship of the natural environment**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.1.1.1 Promote community participation in conservation through information sharing and education about private land stewardship options	TFB	Funded by operational budget and grant funding	By whether the Islands Trust Fund is actively promoting its conservation programs at community events, in publications and online	In progress
T.1.1.2 Support island-based land trusts with partnerships, funding and capacity building opportunities	TFB	Funded by operational budget and donations	By the number of island conservation projects supported from private donations through the Opportunity Fund and the number of projects competed through partnerships	\$3,250 granted in 2016-17 to Lasqueti Conservancy, provided support to Gulf Islands Conservation Convention (Mayne, Mar.2016) and LTABC Seminar Series (Nov.2016) and Thetis Is. Marine Nearshore Workshop (Apr. 2017)
T.1.1.3 Investigate collaborative opportunities for promoting voluntary stewardship options on mixed-use landscapes	TFB	Subject to future budget requests and grant funding	By whether TFB has considered tools, resources requirements and opportunities associated with mixed use landscape conservation.	Not initiated
T.1.1.4 Monitor and manage existing conservation areas to maintain and enhance biodiversity	TFB	Funded by operational budget	By the percentage of TFB properties being actively managed to enhance biodiversity	In progress
T.1.1.5 Create a Property Management Strategy incorporating monitoring and management of species at risk, invasive species and ecological restoration	TFB	Funded by operational budget	By whether the TFB approves a Property Management Strategy for implementation	Complete

**1.2 Expand Natural Areas Protection Tax Exemption Program (NAPTEP) program to entire Islands Trust Area**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.1.1.2.2 Finalize letter of understanding with BIM re NAPTEP	EC	Funded by operational budget	By whether Trust Council and BIM have adopted a letter of understanding re NAPTEP	Complete
T.1.1.2.3 Launch NAPTEP on Bowen Island	TFB	Funded by operational budget	By whether TFB has launched NAPTEP on Bowen Island	Complete
T.1.1.2.4 Support efforts by Land Trust Alliance of BC to expand a conservation tax exemption program province-wide	TFB	Funded by operational budget	By whether the Province considers the implementation of a NAPTEP-like program	Complete. Staff presented at Species and Ecosystems at Risk Local Government Symposium

**1.3 Protect fish habitat by implementing Riparian Areas Regulation**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.1.3.1 Identify RAR watersheds on Gambier and Lasqueti	LTCs	Funded in the 2014/15 program budget	By whether all RAR watersheds on Gambier and Lasqueti have been identified	Complete
L.1.3.2 Improve mapping of additional riparian areas in Gambier and Lasqueti LTAs	LTCs	Funded in 2015/16 program budget(\$15,000 for mapping in Gambier and Lasqueti LTAs)	By whether new mapping of riparian areas is complete	Complete
L.1.3.3 Adopt new bylaws to implement RAR on selected islands (Gabriola, Mayne, Salt Spring/Prevost, Thetis)	LTCs	Funded by 2015/16 program budget (\$1,500 for bylaw development on Thetis)	By whether Gabriola, Lasqueti, Mayne and Thetis are RAR compliant through bylaw development	Gabriola, Salt Spring, Prevost bylaws completed. Thetis in progress. Mayne has given direction to proceed with bylaws.
L.1.3.4 Adopt new bylaws to implement RAR on all islands where still required (Denman, Lasqueti, Hornby, Gambier, various associated islands)	LTCs	Funded by 2015/16 program budget (\$5,000)	By whether Ballenas/Winchelsea, Denman, and Hornby are compliant with RAR through bylaw development	Complete

L.1.3.5 Adopt new bylaws to implement RAR on all Lasqueti and Gambier watersheds	LTCs	Funded by 2015/16 program budget.	By whether all Gambier and Lasqueti watersheds are compliant with RAR through bylaw development	Gambier RAR bylaws in progress; Lasqueti RAR bylaw completed
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**1.4 Establish reliable, adequate and sustainable funding for the Islands Trust Fund**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.1.4.1 Seek legislative change regarding TFB corporate structure and name	EC/TFB	Funded by operational budget	By whether EC/TFB have requested legislative changes re TFB corporate structure and name	In progress
T.1.4.2 Develop and implement strategy to transition to new organizational name	TFB	Subject to future program budget	By whether TFB has implemented corporate status and name changes	Not initiated Not due unless province makes the requested legislative changes
T.1.4.3 Review and launch long-term funding	TFB	Subject to future program budget	By whether TFB has reviewed and launched long-term funding strategy	Not initiated Not due unless province makes the requested legislative changes

**1.5 Protect high biodiversity areas identified in TFBs Regional Conservation Plan**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.1.5.1 Develop a land conservation strategy to protect high biodiversity areas (e.g. Coastal Douglas-fir)	TFB	Funded by operational budget	By whether TFB has developed a land conservation strategy to protect high biodiversity areas	Strategy in development project charter and outline approved
T.1.5.2 Protect land with high biodiversity, through acquisition, donation, or conservation covenant	TFB	Partial funding through base budget; acquisitions funded by donations and external grants	By whether TFB has protected at least 200 hectares of high biodiversity land in the timeframe of the Regional Conservation Plan 2011-2017	140.1 priority hectares protected since 2011 (172.6 protected in total)
T.1.5.3 Secure 20 hectares of conservation land on Thetis Island	TFB	Subject to external funding (grants and	By whether a publically-accessible nature	\$273,000 grant received for Thetis land acquisition;

			donations)	reserve is created on Thetis Island	Fairyslipper Forrest campaign at 50%
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**1.6 Use land use planning tools to protect highbiodiversity areas, using criteria from TFBs Regional Conservation Plan**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.1.6.1 Amend land use bylaws to improve protection of high biodiversity areas.	LTCs/BIM	Subject to program budgets	By whether LTCs have amended land use bylaws to improve protection of high biodiversity areas	Not started Will be topic area in Gambier OCP Review.

**1.7 Use land use planning tools and decisions to protect Coastal Douglas-fir and associated ecosystems**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.1.7.1 Develop a planning tool kit to illustrate how to protect Coastal Douglas-fir and associated ecosystems	LPC	Subject to funding in future program budgets	By whether recommendations for planning tools have been prepared	LPC Second Priority. Project Charter expected to be presented to February 2018 LPC Meeting
L.1.7.1 Use land use planning tools to protect Coastal Douglas-fir and associated ecosystems through land use planning.	LTCs	Subject to operational and program budgets	By the amount of Coastal Douglas fir and associated ecosystems that have been protected.	Pending T.1.7.1

**1.8 Advocacy re protection of ecosystems**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.1.8.1 Hire biologist to do a fallow-deer management plan in cooperation with First Nations	EC	Funded by operational budget	By whether the Trust Council Chair has hired a biologist to do a management plan in cooperation with First Nations	Pending review

**2. PRESERVE, PROTECT and ADVOCATE for coastal shorelines and marine areas within the Islands Trust Area**

**2.1 Use land use planning tools for shoreline protection**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.2.1.1 Develop a project charter to guide the work of LPC regarding shoreline/marine planning advice for LTCs/BIM	LPC	Funded by Operational budget	By whether LPC has adopted a project charter regarding shoreline/marine planning advice for LTCs/BIM	Not initiated
T.2.1.2 Undertake work outlined in project charter regarding shoreline/marine planning	LPC	Subject to funding in 2016/17 program budget	By whether LPC has implemented project charter regarding shoreline/marine planning advice for LTCs/BIM	Not initiated
T.2.1.3 Develop an inventory of available local government land use planning marine protection tools and develop general categories as to the level of protection these tools can provide (i.e. low, medium, high levels of protection.)	EC		Reported to TC at June Council meeting	Complete
T.2.1.4 Compile an inventory of the marine protection tools each local trust committee/island municipality utilizes.	EC			In progress
L.2.1.1 Improve public knowledge about sensitive shorelines	LTCs/BIM	Funded by operational budget	By whether mapping and other documents have been made available to public	Complete
L.2.1.2 Amend OCPs to improve shoreline protection	LTCs/BIM	Subject to program budget	By whether LTCs have amended their OCPs to improve shoreline protection	Ballenas-Winchelsea OCP includes a Shoreline Development Permit Area Identified as a future project on Hornby
L.2.1.3 Amend LUBs to improve shoreline protection	LTCs/BIM	Subject to program budget	By whether LTCs have amended their LUBs to improve shoreline protection	BIM has adopted a bylaw that regulates dock size for a part of Bowen. South Pender LUB requires

						rezoning for any new docks Galliano is working on a review of dock regulations
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## 2.2 Encourage Voluntary Stewardship of Nearshore Ecosystems

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.2.2.1 Complete mapping of forage fish habitat for major islands	TFB	Funded by operational budget and external grants	By whether TFB has completed forage fish habitat mapping for major islands	Denman, Hornby, Thetis, N&S Pender, Gambier, Keats, Bowen, Lasqueti, Galliano, Salt Spring, Wallace and Valdes complete
T.2.2.2 Develop public outreach strategy including information about eelgrass and forage fish nearshore habitats to private landowners on selected i	TFB	Funded by operational budget	By whether TFB has provided information to private landowners	Due to start in December/January
L.2.2.1 Support Green Shores for Homes Program on Thetis Island	Thetis LTC/TFB	Subject to budget	By whether a pilot green shores for homes is undertaken on Thetis Island.	Complete

## 2.3 Advocate for oil spill prevention and response

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.2.3.1 Chair correspondence regarding shipping safety	EC	Funding by operational budget	By whether the Chair has sent correspondence to advocate for shipping safety	In progress
T.2.3.2 Chair participation through a letter of comment to hearings related to Kinder Morgan tanker traffic	EC	Funding by operational budget	By whether the Chair has sent a letter of comment regarding the Kinder Morgan pipeline proposal	Complete

## 2.4 Advocate for management of derelict and abandoned vessels

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.2.4.1 - Continue to advocate for senior government solutions to abandoned and derelict vessels	EC	Funded by operational budget	By whether the Islands Trust has continued to advocate for abandoned and derelict vessel solutions	In progress
T.2.4.2 - Staff participation in Joint Working Group for the Removal of Problem Vessels in BC	EC	Funded by operational budget	By whether staff are participating as members	Delayed pending federal Ocean Protection Plan announcement

**2.5 Advocate to reduce negative impacts of shellfish aquaculture practices**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.2.5.1 Develop project charter and budget requests to build organizational capacity (knowledge and time) related to shellfish aquaculture advocacy	EC	Funded by operational budget	By whether EC has adopted a project charter and budget request for the 2017/18 budget	In progress

**2.6 Advocate to reduce impacts of other industrial marine activities**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.2.6.1 Participate in Howe Sound Community Forum	EC	Funded by operational budget	By whether Chair has attended the Howe Sound Forum	Chair and CAO attended on May 5, 2017 Vice-Chair Grams attended Saanich Inlet Roundtable on May 24, 2017
T.2.6.2 Advocate to reduce impacts of freighter anchorage activities	EC	Funded by operational budget	By the number of contacts with regulatory agencies	Chair and two trustees attended Chamber of Shipping of BC roundtable meeting on April 18, 2017
T.2.6.3 Assist with community meetings about proposed anchorages near Gabriola Island and Plumper Sound	EC	Funded by operational budget	By whether staff have provided liaison support to Gabriola and Plumper Sound community	Trust-wide anchorage meeting held Nov 4, 2015. Staff will assist with

			members	community meeting on Gabriola if needed
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**Policy Statement Goal B: 'To ensure that human activity and the scale, rate and type of development in the Trust Area are compatible with maintenance of the integrity of trust area ecosystems'**

**3. REDUCE community ecological footprints**

**3.1 Develop Integrated Community Sustainability Plans**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.3.1.1 Create a community survey as a basis for future planning in the Satuma LTA	Satuma LTC	Funded by 2015/16 operational budget	By whether a Satuma community profile has been created	Completed
L.3.1.2 Create a project charter and cost estimates for development of an Integrated Community Sustainability Plan for one or more LTAs	LTCs	Funded by 2015/16 operational budget	By whether one or more LTCs has completed a project charter and cost estimates for development of an Integrated Community Sustainability Plan.	Funding denied
L.3.1.3 Develop one or more Integrated Community Sustainability Plan	LTCs	Subject to funding in 2016/17 program budget	By whether one or more LTC has developed an Integrated Community Sustainability Plan.	Not initiated

**3.2 Support efficient and sustainable transportation systems and infrastructure**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.3.2.1 Develop a toolkit to assist LTCs and BIM in using land use planning tools to reduce community ecological footprints	LPC	Subject to funding in future budget	By whether LPC has developed a toolkit regarding land use planning tools to reduce community ecological footprints	Priority for LPC
L.3.2.4 Develop land use regulations to encourage cycling and electric vehicles	LTCs/BIM	Subject to program funding	By whether LTCs/BIM have developed land use regulations	GB LTC includes DPA guidelines for electric

				to encourage cycling and electric vehicles.	vehicles and land use regulations for bicycle parking (applicable to multi-family and commercial uses)
L.3.2.6 Use land use planning tools to reduce community ecological footprint	LTCs/BIM		Subject to funding in future budget	By whether LTCs have developed bylaws or other measures based on the toolkit to reduce community ecological footprint.	Not initiated

#### 4. PROTECT quality and quantity of water resources

##### 4.1 Coordinate with other agencies to protect water quality and quantity

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.4.1.1 Coordinate implementation of the St. Mary Lake Integrated Watershed Management Plan	Salt Spring LTC	Funded by special tax requisition in future budgets	By whether the SSILTC is coordinating implementation of the St. Mary Lake Integrated Watershed Management Plan.	St Mary Lake Integrated Watershed Management Plan released Oct/15. Various agencies in process of implementing.

##### 4.2 Use land use planning tools to address issues of water quantity

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.4.2.1 Use land use planning tools to promote water conservation, such as through rainwater catchment and greywater recycling	LTCs/BIM	Funded by program budget in 2015/16. Subject to funding in 2016/17 program budget	By whether LTCs have amended land use regulations to promote water conservation.	Hornby OCP includes objectives and policies to promote water conservation; Hornby LUB includes DPA Guidelines.; SSILTC Watershed Management Project and SSIWPA includes addressing water quantity

**4.3 Advocate for and educate about water conservation measures (e.g. rainwater catchment, greywater recycling)**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.4.3.1 Develop project charter and budget requests to build organizational capacity (knowledge and time) related to advocacy and education re water conservation tools, such as through rainwater catchment and greywater recycling	TPC	Funded by operational budget	By whether TPC has adopted a project charter and budget request for building organizational capacity (knowledge and time) related to advocacy and education re water conservation tools	Well Water Workshops complete and brochure created
T.4.3.2 Develop project charter for water conservation advocacy and education	TPC	Subject to approval of budget request (see T.4.3.1)	By whether TPC has adopted a project charter for water conservation advocacy and education	Charter adopted to TPC in March 2017
T.4.3.3 Implement project charter for water conservation advocacy and education	EC	Subject to approval of budget request (see T.4.3.1)	By whether TPC has implemented a project charter for water conservation advocacy and education	11 workshops organized with associated communications products

**4.4 Use land use planning tools to protect water quality and quantity**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.4.4.1 Use land use planning tools to protect the quality of well water	LTCs/BIM	Funded by base budget in 2015/16	By whether LTCs have amended land use regulations to protect well water quality.	SSILTC - Grantville Neighborhood project Bylaw 484 adopted July 21, 2016 SSILTC gave first reading to bylaws and hosted several working groups to address potential impacts of agricultural activities in rural watershed zones

					GB LTC and GM LTC have considered restrictive covenants to address water issues in conjunction with major rezoning applications
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**Policy Statement Goal C: 'To sustain island character and healthy communities'**

**5. ENHANCE (protect/restore) community character, socio-economic sustainability**

*5.1 Use land use planning tools and decisions to improve the availability of affordable, accessible, appropriate housing (e.g. as described in Trust Council*

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.5.1.1 Develop a project charter to guide the work of LPC regarding affordable housing advice for LTCs/BIM	LPC	Funded by operational budget	By whether LPC has adopted a project charter regarding affordable housing advice for LTCs/BIM	Complete
T.5.1.2 Undertake work outlined in project charter regarding affordable housing (community housing forum held June 2016)	LPC	Subject to funding in 2016/17 program budget.	By whether LPC has implemented project charter regarding affordable housing (by holding a community housing workshop)	Complete
T.5.1.3 Implement a co-ordination role for housing needs assessments between the various local trust areas and island municipalities to achieve efficiencies and compatibility, and to allow for consolidation.	LPC	Funded by operational budget		Complete
T.5.1.4 Commissions one or more regional housing needs assessment(s) that follow consistent methodologies, and update with each census.	LPC/EC	Subject to funding in 2017/18 program budget		Complete
T.5.1.5 Explore and report back on the potential for Islands Trust entities to hold land for housing purposes.	LPC	Funded by operational budget		In progress Report to council expected before end of 2017/18 Fiscal

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.5.1.1 Amend OCPs to include affordable housing policies	LTCs/BIM	Funded by 2015/16 program budget. Subject to funding in future program budgets	By whether LTCs and BIM have amended their OCPs to include new affordable housing policies	Year Gabriola considering OCP and LUB amendments. The Salt Spring Island LTC drafting a bylaw permitting year round occupation of seasonal cottages; next priority likely to re-address bylaw 471 permitting use of TUPs for cottages and secondary suites Hornby OCP includes policies respecting affordable, rental and special needs housing North Pender reviewing policies and regulations to permit secondary suites
L.5.1.2 Amend LUBs to improve availability of affordable housing	LTCs/BIM	Funded by 2015/16 program budget. Subject to funding in future program budgets	By whether LTCs and BIM have amended their LUBs to improve availability of affordable housing.	Galiano secondary suites and cottage size bylaws adopted. North Pender has completed review of housing affordability re STVRs and is currently considering permitting secondary suites. SSIL TC drafting bylaw permiting year round occupation of seasonal cottages

## 5.2 Use land use planning tools to promote economic sustainability

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.5.2.1 Develop a project charter to guide the work of	LPC	Funded by	By whether LPC has adopted a	Not initiated

LPC regarding economic sustainability			operational budget	project charter regarding economic sustainability	
T.5.2.2 Undertake work outlined in project charter regarding economic sustainability	LPC		Subject to funding in future program budgets	By whether LPC has implemented project charter regarding economic sustainability	Not initiated
L.5.2.1 Review commercial land use requirements and issues in Mayne LTA	Mayne LTC		Funded by 2015/16 program budget	By whether Mayne LTC has completed a review of commercial land use requirements and issues.	Community consultation underway
L.5.2.2 Amend LUB to ensure an appropriate supply of land zoned for emerging industrial and /or commercial needs in the Salt Spring Island LTA	Salt Spring LTC			By whether SSILTC has amended one LUB to ensure an appropriate supply of land zoned for emerging industrial and commercial needs	SSILTC Industrial Advisory Planning Commission Report received. Bylaws out on agency referral
L.5.2.3 Improve planning for island villages	Salt Spring LTC		Funded by program budget in 2015/16	By whether SSILTC has completed one village planning project (Salt Spring Ganges Village Harbourwalk Project)	Project underway. Referrals for Bylaw 491 received, further community and First Nations engagement Denman LTC partnered with VIU Master of Community Planning Program to undertake a design charrette (community visioning) for the Denman DOWNTOWN/Village in September 2017.
L.5.2.4 Amend land use regulations in the Galiano LTA regarding home industry	Galiano LTC		Funded by program budget in 2015/16	By whether Galiano LTC has amended OCP and LUB to address home industry (Galiano Home-based Contractor Yards Review)	Complete Bylaw adopted June 6, 2016
L.5.2.7 Identify appropriate locations and scope for waste management facilities in the North Pender LTA	North Pender LTC		Funded by program budget in 2016/17	By whether North Pender LTC has determined appropriate locations and scope of waste management facilities (Land Use Planning for Waste Management Project)	Bylaws have received First Reading and are on referral

L.5.2.8 Amend land use regulations regarding waste management facilities in the North Pender LTA	North Pender LTC	Subject to funding in future program budgets	By whether North Pender LTC has amended land use regulations regarding waste management facilities	Bylaws have received First Reading and are on referral
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**5.3 Use land use planning tools to address challenges of an aging population**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.5.3.1 Create an age-friendly community plan in one LTA	North Pender LTC	Funded by grant and program budget in 2015/16	By whether North Pender LTC creates an age-friendly community plan	Completed December 2015

**5.4 Work with other agencies to promote economic sustainability**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.5.4.1 Develop project charter and budget requests to build organizational capacity (knowledge and time) regarding advocacy for sustainable and appropriate agricultural policies	TPC	Funded by operational budget	By whether TPC has adopted a project charter and budget request regarding advocacy for sustainable and appropriate agricultural policies	Not initiated
T.5.4.2 Develop project charter for sustainable and appropriate agricultural advocacy	TPC	Subject to approval of budget request (see T.5.4.1)	By whether TPC has adopted a project charter for sustainable and appropriate agricultural advocacy	Not initiated
T.5.4.3 Implement project charter for sustainable and appropriate agricultural advocacy	EC	Subject to approval of budget request (see T.5.4.1)	By whether TPC has implemented project charter for sustainable and appropriate agricultural advocacy	Not initiated

**5.5 Investigate whether relocation of some or all of the Islands Trust Victoria Head Office might better serve the interests of Trust Area constituents**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.5.5.1 Develop Terms of Reference and appoint a Select Committee to study options for Victoria Office and/or job locations	MGMT	Funded by operational budget	By whether Trust Council has adopted Terms of Reference for a Select Committee and appointed members	Complete
T.5.5.4 Undertake study regarding Victoria office and/or job locations and make recommendations to Trust Council	Select Committee	Subject to funding in 2016/17 program budget	By whether Select Committee has completed study regarding Victoria office and/or job locations	Complete
T.5.5.5 Implement Trust Council decision regarding Victoria office and/or job locations	EC	Subject to funding in future program budgets	By whether Trust Council has implemented decision regarding Victoria office and/or job locations	Office upgrades in progress

**5.6 Facilitate exploration of intra and inter-island transportation routes**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.5.6.1 Develop a project charter and budget request regarding facilitation of exploration of intra and inter-island transportation routes	TPC	Funded by operational budget	By whether TPC has adopted a project charter regarding facilitation of exploration of intra and inter-island transportation routes	Funding request in 2018/19 budget
T.5.6.2 Carry out project charter work regarding facilitation of exploration of intra and inter-island transportation routes	TPC	Subject to future funding (see 5.6.1)	By whether TPC has completed work identified in project charter regarding facilitation of exploration of intra and inter-island transportation routes	Pending 5.6.1

**5.7 Advocate for prevention of inter-islands bridges**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status

T.5.7.1 Develop response to Gabriola bridge study	EC	Funded by operational budget	By whether EC responds to the Gabriola bridge study	Complete
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**Policy Statement Goal D: 'Effective, efficient and collaborative governance'**

**6. STRENGTHEN relations with First Nations**

**6.1 Improve engagement with First Nations (please see section 9.1.4 - 9.1.7 for complementary activities)**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.6.1.1 Design and populate a contact database for staff and trustee use based on the provincial consultative database	EC	Funded by 2015/16 program budget \$10,000	By whether EC has created and populated a First Nations database.	Complete
L.6.1.1 Match UBCM Community to Community (C2C) funding for local meetings, including honoraria and travel for First Nation participation	LTCs	Funded by the 2015/16 program budget \$10,000	By whether one or more Community-to-Community meeting has been held.	Complete Gambier LTC and Squamish First Nation C2C Forum took place on March 31, 2016 Gabriola, Lasqueti and Denman received funding for C2C forum.
L.6.1.2 Develop an agreement with First Nations	LTCs/BIM	Subject to funding in future budgets	By whether an agreement with First Nations has been developed	Denman work program includes development of an agreement with the K omoks First Nation Thetis work program includes development of agreements with Penelakut Tribe and Lyackson First Nation

**6.2 Improve protection of archaeological and First Nations cultural resources (please see sections 9.1.4 - 9.1.7 for complementary activities)**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.6.2.1 Hold an educational Trust Council session about archeological site protection concerns.	EC	Funded by operational budget	By whether Trust Council has held an educational session about archeological site protection concerns.	Complete
L.6.2.1 Amend OCPs/LUBs to improve archaeological site protection in one LTA	LTCs	Subject to funding in future budgets	By whether the OCP/LUB has been amended to improve archaeological site protection in one LTA	Not initiated

## 7. IMPROVE organizational cost effectiveness and resilience

### 7.1 Improve cost-effectiveness and quality of Trust Council operations

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.7.1.1 Amend Trust Council Meeting Procedures Bylaw to enable electronic attendance at TC meetings (re Electronic Meetings Regulation)	EC	Funded by operational budget	By whether Trust Council has amended the Meeting Procedures Bylaw	Complete
T.7.1.2 Review and update Trust Council policies and procedures	EC	Funded by operational budget	By whether Trust Council has adopted a program for review and update of its policies and procedures	In progress
T.7.1.3 Undertake Information Technology system audit and performance review	FPC	Funded by operational budget	By whether FPC has completed an Information Technology System audit and performance review.	Complete
T.7.1.4 Increase opportunities for Trust Council to engage in in-depth discussion about its vision, goals, mandate and activities	EC	Funded by operational budget	By whether Executive Committee has been scheduled time for in-depth Trust Council discussions	Vision statement referred to December 2017 Trust Council meeting

### 7.2 Prepare Island Trust organization to adapt to the potential incorporation of Salt Spring Island

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.7.2.1 Identify Transition Plan, with principles, objectives and options	EC/FPC	\$5000 funding provided by Province. Balance of fun	By whether Trust Council has adopted a Transition Plan, including principles, objectives and options for an Adaptation Strategy regarding the potential incorporation of SSI	Complete
T.7.2.2 Develop detailed Islands Trust Adaptation Strategy to implement in the event of municipal incorporation of Salt Spring Island	EC/FPC	Subject to future budget	By whether EC/FPC have developed a detailed Adaptation Strategy	Not applicable
T.7.2.3 Finalize and adopt detailed Adaptation Strategy to implement in the event of municipal incorporation of Salt Spring	EC/FPC	Subject to future budgets	By whether Trust Council has finalized and adopted a detailed adaptation strategy	Not applicable
T.7.2.4 Review and update existing IT-MCSCD protocol agreement regarding incorporation of municipalities in the Islands Trust Area	EC	Funded by operational budget	By whether Trust Council and MCSCD have reviewed and updated protocol agreement regarding incorporation of municipalities in the Island Trust Area	Complete

## 8. Improve cooperation and integration with other levels of government

### 8.1 Negotiate new protocol agreement and letter of understanding with the Ministry of Forests, Lands and Natural Resources Operations in regards to Crown land tenures

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
<b>FY 2016/17</b> T.8.1.1 Revise and consolidate six agreements with the Province regarding Crown Land in the Islands Trust Area	EC/TPC	Funded by operational budget	By whether the Trust Council and the Minister responsible have amended and approved new protocol agreement and letter of understanding regarding Crown Land in the Islands Trust Area.	In progress

**8.2 Explore opportunities and benefits of cooperating with First Nations and others to seek nominations of the Trust Area as a UN Biosphere Reserve**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.8.2.1 Develop project charter and budget request re Biosphere Reserve	TPC	Funded by operational budget	By whether TPC has adopted a project charter re Biosphere Reserve	Funding requested in 2018/19 fiscal year budget
T.8.2.2 Implement project charter re Biosphere Reserve	TPC	Subject to funding in future program budget (See 8.3.1)	By whether TPC has implemented project charter re Biosphere Reserve	Pending T.8.2.1

**9. Improve community and agency understanding and support of the Islands Trust**

**9.1 Review the Islands Trust Policy Statement**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.9.1.1 Amend policies administering the Islands Trust Policy Statement	TPC	Funded by operational budget	By whether Trust Council has amended the policies administering the Islands Trust Policy Statement	Complete
T.9.1.2 Develop a project charter and budget request regarding a Phase 1 (State of the Islands report) of targeted update of the Islands Trust Policy Statement	TPC	Funded by operational budget	By whether TPC has recommended a project charter and budget request regarding a Phase 1 of targeted update of the Islands Trust Policy Statement	Complete
T.9.1.3 Implement project charter regarding Phase A (State of Island report) of the targeted update of the Policy Statement	TPC	Funded by Policy Statement project budget	By whether Trust Council has endorsed TPCs State of the Islands Report as Phase 1 of a targeted update of the Policy Statement	Report delivered in Sept 2016. Communications products in progress
T.9.1.4 Develop a project charter regarding Phase B	TPC	Funding by Policy	By whether Trust Council has	Complete

of targeted update of the Policy Statement (First Nations and public engagement process to prepare for Policy Statement amendment topics)			Statement project budget	endorsed TPCs project charter for a First Nations and public engagement process to prepare for Policy Statement topics amendment process	
T.9.1.5 Undertake a First Nations and public engagement process to prepare for Policy Statement amendment topics	TPC/EC		Funded by Policy Statement budget and base communications budget with some activities subject to 2017/18 program funding	By whether TPC/EC has undertaken a First Nations public engagement process	In progress
T.9.1.6 Develop a project charter and budget request regarding Phase C of the targeted update of the Policy Statement (Cooperative review with First Nations and planning of Policy Statement amendment process)	TPC		Subject to funding in 2016/17 program budget	By whether Trust Council has endorsed TPC	Complete
T.9.1.7 Implement project charter regarding Phase C (Cooperative review with First Nations and planning of Policy Statement amendment process)	TPC/EC		Subject to funding in 2017/18 program budget	By whether TPC/EC has undertaken a cooperative review with First Nations and planning of Policy Statement amendment process	In progress
T.9.1.8 Develop a draft bylaw to update selected Policy Statement topics	TPC/EC		Subject to funding in 2017/18 program budget	By whether EC and TPC have developed a draft bylaw to update selected Policy Statement topics	Due to start 2018/19, subject to TC decision re budget request
T.9.1.9 Develop a draft bylaw to update selected Policy Statement topics	TPC/EC		Subject to funding in 2017/18 program budget	By whether EC and TPC have undertaken a multi-stakeholder engagement process and developed a draft bylaw to update selected Policy Statement topics	Not initiated
T.9.1.10 Develop a bylaw for Trust Council third reading to update selected Policy Statement topics	TPC/EC		Subject to funding in 2017/18 program budget	By whether by Trust Council has given third reading to a bylaw and forwarded for ministerial approval	Not initiated
T.9.1.11 Adopt bylaw to update selected Policy	EC		Funded by	By whether Trust Council has	Not initiated

Statement topics		operational budget	adopted a bylaw to update selected Policy Statement topics	
T.9.1.12 Raise public awareness of the role and importance of the Policy Statement in shaping the future of the islands	EC	Funded by operational program budget		See 9.1.6
T.9.1.13 Develop an effective and progressive program to establish a spirit of reconciliation with First Nations	EC	Funded by program budget	Variety of changes in first nations outreach implemented	In Progress

**9.2 Improve communications about the Islands Trust object and history**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.9.2.2 Implement adopted communications plan for 2015/16	EC	Funded by operational budget	By whether EC has implemented communications plan	Complete

**9.3 Engage communities and agencies in reviewing and updating planning bylaws**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
L.9.3.1 Update Land Use Bylaws	LTCs	Funded by operational budget and projects budget	By whether communities have been engaged in the review and updating of planning bylaws	By whether communities have been engaged in the review and updating of planning bylaws Bylaw reviews underway on Galiano, Gabriola, North Pender, South Pender. Five Galiano bylaws adopted June 2016 South Pender bylaw adopted October 2017 Hornby OCP and LUB adopted Lasqueti OCP review

					commenced (phase 1: Aging at home project SSI LTC Technical Updates to Land Use Bylaw adopted
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**9.4 Investigate the use of Alternative Dispute Resolution in Bylaw Enforcement**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.9.4.1 Review Bylaw Enforcement policy to consider potential amendments to recognize Alternate Dispute Resolution	EC	TBD	By whether EC has reviewed Trust Council	Preliminary report prepared for EC regarding Alternate Dispute Resolution

**10. IMPROVE community engagement and participation in Islands Trust work**

**10.1 Improve communications and availability of information about Islands Trust activities**

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
T.10.1.1 Enhance public engagement on 2016/17 budget consultations	EC/FPC	Funded by operational budget	By whether public engagement regarding the 2016/17 budget was increased	Public Consultation process approved by FPC January 19, 2016. The public submitted 13 emails and 121 surveys between January 22 and February 17, 2016 public. This represents a significant increase over the 35 email comments received in 2015.

**11. INVESTIGATE the principle of amending the Islands Trust Act**

**11.1 INVESTIGATE the principle of amending the Islands Trust Act**



Islands Trust

## Strategic Plan

Activity and Phase	Who would work on it?	Is funding required or in place?	Comment	Status
	EC	TBD	TBD	



Financial Statements of

**ISLANDS TRUST**

And Independent Auditors' Report thereon

Year ended March 31, 2019

# ISLANDS TRUST

Financial Statements

Year ended March 31, 2019

## Financial Statements

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## **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The accompanying financial statements of Islands Trust (the "Trust") are the responsibility of the Trust's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Trust's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Trust, acting through its Audit Committee, meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by Trust Council. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Trust's financial statements.



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*Chief Administrative Officer*



---

*Director of Administration Services*



KPMG LLP  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7  
Canada  
Telephone (250) 480-3500  
Fax (250) 480-3539

## INDEPENDENT AUDITORS' REPORT

To the Trustees of Islands Trust and the Minister of Municipal Affairs and Housing

### **Opinion**

We have audited the financial statements of Islands Trust which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations for the year then ended
- the statement of change in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Islands Trust as at March 31, 2019, and its results of operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, 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.

In preparing the financial statements, management is responsible for assessing Island Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Islands Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Island Trust's financial reporting process.



**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Islands Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Island Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Islands Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Victoria, Canada  
June 19, 2019

# ISLANDS TRUST

## Statement of Financial Position


March 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 1,473,052	\$ 846,842
Accounts receivable	64,636	53,917
Investments (note 3)	2,749,388	3,530,012
	<u>4,287,076</u>	<u>4,430,771</u>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	465,834	483,454
Wages and benefits payable	1,183,963	1,154,784
Deferred revenue	29,161	37,491
Employee benefit obligations (note 4)	136,206	119,140
Obligations under capital leases (note 5)	60,670	78,309
Cost recovery deposits (note 13(b))	27,177	22,979
	<u>1,903,011</u>	<u>1,896,157</u>
Net financial assets	2,384,065	2,534,614
<b>Non-financial assets:</b>		
Tangible capital assets (note 6)	388,159	204,083
Prepaid expenses	99,046	110,726
	<u>487,205</u>	<u>314,809</u>
Commitments (note 11)		
Contingent liabilities (note 12)		
<b>Accumulated surplus</b> (note 7)	<u>\$ 2,871,270</u>	<u>\$ 2,849,423</u>

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

Approved by the Trust Council:

  
\_\_\_\_\_  
Trustee

  
\_\_\_\_\_  
Trustee

# ISLANDS TRUST

## Statement of Operations

Year ended March 31, 2019, with comparative information for 2018

	Budget (note 9)	2019	2018
Revenue:			
Property tax - general	\$ 6,501,702	\$ 6,501,701	\$ 6,312,332
Property tax levy - Bowen Island municipality	293,933	293,933	242,680
Property tax - special requisition	98,500	98,500	98,500
Government transfers (note 8)	180,000	191,946	180,000
Fees and sales	120,000	166,154	139,199
Interest income	60,000	104,384	71,295
Other income	202,000	5,074	16,795
Total revenue	7,456,135	7,361,692	7,060,801
Expenses (note 10):			
Council services	1,462,153	1,357,324	1,117,190
Local trust committee services	5,917,737	5,313,437	5,311,724
Trust fund services (note 13)	746,245	669,084	702,951
Total expenses	8,126,135	7,339,845	7,131,865
Annual surplus (deficit)	(670,000)	21,847	(71,064)
Accumulated surplus, beginning of year	2,849,423	2,849,423	2,920,487
Accumulated surplus, end of year	\$ 2,179,423	\$ 2,871,270	\$ 2,849,423

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

# ISLANDS TRUST

## Statement of Change in Net Financial Assets

Year ended March 31, 2019, with comparative information for 2018

	Budget (note 9)	2019	2018
Annual surplus (deficit)	\$ (670,000)	\$ 21,847	\$ (71,064)
Acquisition of tangible capital assets	-	(264,055)	(104,684)
Acquisition of tangible capital assets through capital lease	-	-	(69,007)
Amortization of tangible capital assets	65,000	79,979	76,262
Loss on disposal of capital assets	-	-	16,457
	(605,000)	(162,229)	(152,036)
Acquisition of prepaid expenses	-	11,680	(53,356)
Change in net financial assets	(605,000)	(150,549)	(205,392)
Net financial assets, beginning of year	2,534,614	2,534,614	2,740,006
Net financial assets, end of year	\$ 1,929,614	\$ 2,384,065	\$ 2,534,614

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

# ISLANDS TRUST

## Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 21,847	\$ (71,064)
Items not involving cash:		
Amortization of tangible capital assets	79,979	76,262
Loss on disposal of tangible capital assets	-	16,457
Extinguishing of obligations under capital leases	-	(22,912)
Changes in non-cash operating assets and liabilities:		
Accounts receivable	(10,719)	133,904
Wages and benefits payable	29,179	38,083
Accounts payable and accrued liabilities	(17,620)	1,370
Deferred revenue	(8,330)	7,508
Employee benefit obligations	17,066	(19,724)
Cost recovery deposits	4,198	9,728
Prepaid expenses	11,680	(53,356)
Net change in cash from operating activities	127,280	116,256
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(264,055)	(104,684)
<b>Investing activities:</b>		
Redemption of investments	780,624	2,508
<b>Financing activities:</b>		
Principal payments on obligations under capital leases	(17,639)	(25,845)
Change in cash and cash equivalents	626,210	(11,765)
Cash and cash equivalents, beginning of year	846,842	858,607
Cash and cash equivalents, end of year	\$ 1,473,052	\$ 846,842
Supplemental cash flow information:		
Assets acquired under capital lease	\$ -	\$ 69,007

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

# ISLANDS TRUST

## Notes to Financial Statements

Year ended March 31, 2019

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Islands Trust (the "Trust") is incorporated under the Islands Trust Act of British Columbia (as amended). The objectives of the Trust are to preserve and protect the Trust area and its unique amenities and environment for the benefit of the residents of the Trust area and of the Province generally.

### 1. Significant accounting policies:

The financial statements of Islands Trust are prepared by management in accordance with Canadian public sector accounting principles for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Trust are as follows:

#### (a) Reporting entity:

The financial statements include a combination of all the assets, liabilities, revenues, expenses, and changes in fund balances and in financial position of the trust council and the local trust committees.

The Trust occasionally conducts work on behalf of development applicants on a cost-recovery basis. These trust activities are not included in the financial statements.

#### (i) Consolidated entities:

The Trust does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

#### (ii) Funds held in trust:

The Trust administers operations of The Islands Trust Fund. The annual expenses of The Islands Trust Fund are reported by the Trust in accordance with The Islands Trust Act (note 13).

#### (b) Basis of accounting:

The Trust follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

#### (c) Revenue recognition:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability under section PS 3200 of public sector accounting standards.

Revenue unearned in the current period is recorded as deposits or deferred revenue.

Tax revenue is recognized on an accrual basis.

# ISLANDS TRUST

## Notes to Financial Statements

Year ended March 31, 2019

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### 1. Significant accounting policies (continued):

(d) Cash and cash equivalents:

Cash and cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(e) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on restricted funds is added to the investment and forms part of the deferred revenue balance.

(f) Employee future benefits:

The Trust and its employees make contributions to the Public Service Pension Plan, which provides benefits directly to employees upon retirement. These contributions are expensed as incurred.

A gratuity is also available to employees upon retirement. The cost of this benefit is paid by the Public Service Pension Plan.

(g) Liability for contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Trust is directly responsible or accepts responsibility
- (iv) it is expected that future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(h) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

# ISLANDS TRUST

Notes to Financial Statements

Year ended March 31, 2019

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## 1. Significant accounting policies (continued):

(h) Non-financial assets (continued):

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Furniture and equipment	5
Computers	3
Leasehold improvements	lesser of remaining term of the lease and useful life

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Amortization is charged annually, including in the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Trust's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than the book value of the asset.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Works of art and historical treasures:

Works of art and historical treasures are not recorded as assets in these financial statements.

(iv) Interest capitalization:

The Trust does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(v) Leased tangible capital assets:

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

# ISLANDS TRUST

## Notes to Financial Statements

Year ended March 31, 2019

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### 1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities. Actual results could differ from these estimates.

### 2. Cash and cash equivalents:

	2019	2018
Bank account balances	\$ 1,473,052	\$ 846,842

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### 3. Investments:

Investments consist of guaranteed investment certificates with a cost plus accrued interest that approximates market value. The stated interest rates are between 2.25% and 2.59% and the maturity dates range from April 2019 to September 2019.

### 4. Employee benefit obligations:

	2019	2018
Vacation pay	\$ 109,174	\$ 90,190
Compensatory time off	27,032	28,950
	\$ 136,206	\$ 119,140

---

Vacation pay and compensatory time off represent the liability for accumulated banks for draw down at future dates and/or for payout on approved retirement, or upon termination or death.

# ISLANDS TRUST

Notes to Financial Statements

Year ended March 31, 2019

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#### 4. Employee benefit obligations (continued):

##### Other pension plans:

The Trust and its employees contribute to the Public Service Pension Plan (a jointly trustee pension plan). The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at March 31, 2018, the plan has about 62,000 active members and approximately 48,000 retired members.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The latest actuarial valuation as at March 31, 2017, indicated a funding surplus of \$1,896 million for basic pension benefits on a going concern basis. The next valuation will be as at March 31, 2020, with results available in early 2021. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

The Trust paid \$314,456 (2018 - \$308,487) for employer contributions to the plan in fiscal 2019.

#### 5. Obligations under capital leases:

The amounts due for obligations under capital leases are as follows:

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2020	\$	19,310
2021		18,169
2022		14,391
2023		14,391
2024 and thereafter		3,111
<hr/>		
Total minimum lease payments		69,372
Less amounts representing interest (at rates ranging from 4.70% to 5.25%)		8,702
<hr/>		
Present value of net minimum capital lease payments	\$	60,670

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Interest of \$2,367 (2018 - \$2,812) relating to capital lease obligations has been included in expenses on the statement of operations.

# ISLANDS TRUST

Notes to Financial Statements

Year ended March 31, 2019

## 6. Tangible capital assets:

	Denman Island Site	Furniture and equipment	Computers	Leasehold improvements	Total 2019	Total 2018
<b>Cost:</b>						
Balance, beginning of year	\$ 10,000	\$ 210,367	\$ 234,516	\$ 257,622	\$ 712,505	\$ 708,738
Additions	-	-	70,554	193,501	264,055	173,692
Disposals	-	-	(81,478)	(243,232)	(324,710)	(169,925)
Balance, end of year	10,000	210,367	223,592	207,891	651,850	712,505
<b>Accumulated amortization:</b>						
Balance, beginning of year	10,000	79,661	172,338	246,423	508,422	585,627
Additions	-	30,531	45,386	4,062	79,979	76,262
Disposals	-	-	(81,478)	(243,232)	(324,710)	(153,467)
Balance, end of year	10,000	110,192	136,246	7,253	263,691	508,422
Net book value, end of year	\$ -	\$ 100,175	\$ 87,346	\$ 200,638	\$ 388,159	\$ 204,083

Contributed tangible capital assets:

There were no contributed assets received during 2019 or 2018.

In fiscal 1994, the Denman Island Ratepayers' Association donated \$10,000 which was used by the Trust to purchase the Denman Island Old School Site from School District #71. The Trust agreed to facilitate the sale of the school site between School District #71 and the Ratepayers' Association and to hold title to the property on behalf of the community. The Denman Island Ratepayers' Association has leased the building on the site from the Trust for 99 years for a total fee of \$10.

Included in tangible capital assets is assets under capital leases with a net book value of \$60,670 (2018 - \$78,309).

## 7. Accumulated surplus:

Accumulated surplus consists of:

	2019	2018
Invested in tangible capital assets	\$ 327,490	\$ 125,774
General Revenue Fund	2,477,152	2,716,673
Local Trust Committee Project Specific Reserve Fund	42,287	-
Special property tax requisition fund	24,341	6,976
	\$ 2,871,270	\$ 2,849,423

# ISLANDS TRUST

## Notes to Financial Statements

Year ended March 31, 2019

### 8. Government transfers:

Government transfers recorded as revenue on the statement of operations are comprised of:

	2019	2018
Provincial operating grant	\$ 180,000	\$ 180,000
Salt Spring Island Water Protection Project	8,329	-
Transport Canada	3,617	-
Other	-	-
	\$ 191,946	\$ 180,000

### 9. Budget data:

The budget data presented in these financial statements is based upon the 2019 operating budget approved by Trust Council on March 15, 2018. The following reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Operating budget:	
Revenue	\$ 8,061,135
Less appropriation from surplus	(605,000)
	7,456,135
Expenses	8,061,135
Plus amortization expense	65,000
	8,126,135
Annual deficit	\$ (670,000)

### 10. Classification of expenses by object:

	2019	2018
Staff salaries and benefits	\$ 4,367,315	\$ 4,232,814
Traveling/training and recruitment	171,028	228,305
Council and trustee costs	911,090	844,643
Elections	140,865	-
Office operations	1,001,077	963,333
Programs	413,775	555,607
Legal	254,716	214,444
Amortization	79,979	76,262
Loss on disposal of assets	-	16,457
	\$ 7,339,845	\$ 7,131,865

# ISLANDS TRUST

Notes to Financial Statements

Year ended March 31, 2019

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## 11. Commitments:

The Trust is committed to leases for rented premises. Minimum future payments in the next five years are as follows:

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2020	\$ 364,234
2021	330,584
2022	333,680
2023	306,130
2024	243,013

---

## 12. Contingent liabilities:

In the normal course of operations, claims for alleged damages are made against the Trust. The Trust records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The Trust is covered through an independent insurance program against certain claims.

## 13. Trust activities:

### (a) Trust Conservancy:

The Trust pays the administration expenses of The Islands Trust Conservancy (the "Conservancy") which is related through the composition of the Conservancy's Board. The Conservancy is empowered to accept donations, grants and bequests and to hold land and other property in compliance with a plan approved by the Ministry of Municipal Affairs and Housing. The Conservancy's Board is comprised of three members from Trust Council and up to three members appointed by the Minister of Municipal Affairs and Housing.

For financial reporting purposes, the Trust and the Conservancy are reported on separately. These financial statements present the financial position and results of operations of the Trust.

The Conservancy's annual expenses are funded by and reported as part of the Trust in accordance with The Islands Trust Act. These expenses are summarized as follows:

---

	2019	2018
Operations and Property Management	\$ 485,276	\$ 515,807
Board	18,409	23,098
Administration	165,399	164,046
	<hr/>	<hr/>
	\$ 669,084	\$ 702,951

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# ISLANDS TRUST

Notes to Financial Statements

Year ended March 31, 2019

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## 13. Trust activities (continued):

### (b) Cost-recoveries:

The Trust administers trust activities on behalf of development applicants on a cost-recovery basis. These activities are included in cost recoveries and are as follows:

	2019	2018
Cash received during the year	\$ 53,231	\$ 38,381
Cash paid during the year	49,034	29,177

---

The net payable from development applicants of \$27,177 (2018 - \$22,979) is included in cost recoveries on the statement of financial position.

# **Appendix C: Islands Trust Conservancy Financial Statements**

Financial Statements of

**THE ISLANDS TRUST  
CONSERVANCY**

Year ended March 31, 2019



KPMG LLP  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7  
Canada  
Telephone (250) 480-3500  
Fax (250) 480-3539

## INDEPENDENT AUDITORS' REPORT

*To the Trustees of The Islands Trust Conservancy Board, the Trustees of Islands Trust and the Minister of Municipal Affairs and Housing*

### **Opinion**

We have audited the financial statements of the Islands Trust Conservancy (the Entity) which comprise:

- the statement of financial position as at March 31, 2019
- the statement of operations for the year then ended
- the statement of changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the 'Basis for Qualified Opinion' section of our auditors' report, the financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, and its results of operations, its changes in fund balances and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, the Entity derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity.

Therefore, we were not able to determine whether any adjustments might be necessary to:

- the current assets reported in the statements of financial position as at March 31, 2019 and March 31, 2018
- the donations revenues and excess of revenues over expenses reported in the statements of operations for the years ended March 31, 2019 and March 31, 2018
- the fund balances, at the beginning and end of the year, reported in the statements of changes in fund balances for the years ended March 31, 2019 and March 31, 2018
- the excess of revenues over expenses reported in the statements of cash flows for the years ended March 31, 2019 and March 31, 2018.



Our opinion on the financial statements for the year ended March 31, 2018 was qualified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “**Auditors’ Responsibilities for the Audit of the Financial Statements**” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, 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.

In preparing the financial statements, management is responsible for assessing the Entity’s ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’s financial reporting process.

***Auditors’ Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants

Victoria, Canada  
July 16, 2019

# THE ISLANDS TRUST CONSERVANCY

Statement of Financial Position

March 31, 2019, with comparative information for 2018

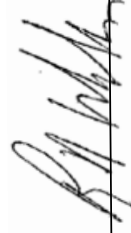
	Opportunity Fund	Restricted Fund	Capital Fund	Endowment Fund	2019 Total	2018 Total
<b>Assets:</b>						
Current assets:						
Cash	\$ 31,548	\$ 225,078	\$ -	\$ -	\$ 256,626	\$ 213,811
Short-term investments (note 2)	-	170,710	-	88,000	258,710	252,772
Inventory of fundraising items	-	-	-	-	-	667
	31,548	395,788	-	88,000	515,336	467,250
Investments (note 3)	-	68,227	-	-	68,227	66,522
Land (notes 4 and 6)	-	-	7,624,169	6,261,601	13,885,770	13,800,770
	\$ 31,548	\$ 464,015	\$ 7,624,169	\$ 6,349,601	\$ 14,469,333	\$ 14,334,542
<b>Liabilities:</b>						
Current liabilities:						
Property tax payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Islands Trust	2,704	(77)	-	-	2,627	-
Deferred revenue	-	-	-	-	-	-
	2,704	(77)	-	-	2,627	-
<b>Fund Balances:</b>						
Unrestricted	28,844	-	-	-	28,844	29,881
Investment in land (note 4)	-	-	7,624,169	-	7,624,169	7,624,169
Internally restricted (note 5)	-	23,525	-	-	23,525	23,439
Externally restricted (note 5)	-	440,567	-	-	440,567	392,452
Restricted for endowment purposes (note 6)	-	-	-	6,349,601	6,349,601	6,264,601
	28,844	464,092	7,624,169	6,349,601	14,466,706	14,334,542
	\$ 31,548	\$ 464,015	\$ 7,624,169	\$ 6,349,601	\$ 14,469,333	\$ 14,334,542

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

Approved by the Trust Conservancy Board:



Board member



Board member

# THE ISLANDS TRUST CONSERVANCY

Statement of Operations

Year ended March 31, 2019, with comparative information for 2018

	Opportunity Fund	Restricted Fund	Capital Fund	Endowment Fund	2019 Total	2018 Total
(Schedule 2)						
<b>Revenue:</b>						
Donations:						
Cash	\$ 3,610	\$ 27,398	\$ -	\$ -	\$ 31,008	\$ 470,230
Land	-	-	-	85,000	85,000	-
Grants	-	5,076	-	-	5,076	25,701
Rental income	-	10,200	-	-	10,200	10,200
Investment income	108	8,468	-	-	8,576	1,437
Sale of fundraising items	125	-	-	-	125	136
	3,843	51,142	-	85,000	139,985	507,704
<b>Expenses:</b>						
Repairs and maintenance - Alton property	-	2,598	-	-	2,598	1,962
Cost of sales of fundraising items	668	-	-	-	668	675
Bank charges	222	343	-	-	565	1,698
Donations to conservancy groups	3,990	-	-	-	3,990	5,000
Consultant fees	-	-	-	-	-	6,691
	4,880	2,941	-	-	7,821	16,026
<b>Excess (deficiency) of revenue over expenses</b>	\$ (1,037)	\$ 48,201	\$ -	\$ 85,000	\$ 132,164	\$ 491,678

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

# THE ISLANDS TRUST CONSERVANCY

Statement of Changes in Fund Balances

Year ended March 31, 2019, with comparative information for 2018

	Opportunity Fund	Restricted Fund	Capital Fund	Endowment Fund	Total
Fund balances, March 31, 2017	\$ 31,950	\$ 445,110	\$ 7,073,903	\$ 6,291,901	\$ 13,842,864
Excess of revenue over expenses	(2,069)	493,747	-	-	491,678
Interfund transfer (note 7)	-	(522,966)	550,266	(27,300)	-
Fund balances, March 31, 2018	29,881	415,891	7,624,169	6,264,601	14,334,542
Excess of revenue over expenses	(1,037)	48,201	-	85,000	132,164
Fund balances, March 31, 2019	\$ 28,844	\$ 464,092	\$ 7,624,169	\$ 6,349,601	\$ 14,466,706

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

# THE ISLANDS TRUST CONSERVANCY

## Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
<b>Cash provided by (used in):</b>		
<b>Operating activities:</b>		
Excess of revenue over expenses	\$ 132,164	\$ 491,678
Item not involving cash:		
Donation of land	(85,000)	-
Changes in non-cash operating working capital:		
Inventory of fundraising items	667	675
Accounts receivable	-	27,300
Property tax payable	-	(498)
Due to Islands Trust	2,627	(2,921)
Deferred revenue	-	(541)
	<u>50,458</u>	<u>515,693</u>
<b>Capital activities:</b>		
Cash paid to acquire land	-	(550,266)
<b>Investing activities:</b>		
Increase (decrease) in short-term investments	(1,705)	680
(Decrease) in long-term investments	(5,938)	(1,652)
	<u>(7,643)</u>	<u>(972)</u>
<b>Increase (decrease) in cash</b>	<b>42,815</b>	<b>(35,545)</b>
Cash, beginning of year	213,811	249,356
<b>Cash, end of year</b>	<b>\$ 256,626</b>	<b>\$ 213,811</b>

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

# THE ISLANDS TRUST CONSERVANCY

Notes to Financial Statements

Year ended March 31, 2019

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The Islands Trust Conservancy (the “Trust Conservancy”) is incorporated under The Islands Trust Act of British Columbia and is empowered to accept donations, grants and bequests on behalf of The Islands Trust and to hold land and other property in compliance with a Trust Conservancy plan approved by the Ministry of Municipal Affairs and Housing.

The Islands Trust (the “Trust”) is also incorporated under The Islands Trust Act of British Columbia (as amended). The objectives of the Trust are to preserve and protect the Trust area and its unique amenities and environment for the benefit of the residents of the Trust area and of the Province generally.

The Trust Conservancy is administered by the Trust and for financial reporting purposes, the Trust and the Trust Conservancy are reported on separately. The Trust Conservancy’s annual expenses are funded by and reported as part of the Trust in accordance with The Islands Trust Act. These financial statements present the financial position and changes in fund balances of the Trust Conservancy.

On May 31, 2018, The Islands Trust Conservancy changed its legal name from Islands Trust Fund to The Islands Trust Conservancy.

## 1. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards including the 4200 standards for government not-for-profit organizations:

### (a) Fund accounting:

The Trust Conservancy follows the restricted fund method of accounting for contributions.

The Opportunity Fund reports unrestricted resources.

The Restricted Fund reports the assets, liabilities, revenue and expenses related to internally and externally restricted assets.

The Capital Fund reports the assets, liabilities, revenue and expenses related to the Trust Conservancy’s capital assets.

The Endowment Fund reports resources that are contributed for endowment purposes.

### (b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has elected to record all investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

# THE ISLANDS TRUST CONSERVANCY

Notes to Financial Statements

Year ended March 31, 2019

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## 1. Significant accounting policies (continued):

### (b) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses. When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations. During the years presented, there are no unrealized gains and losses, and as a result, no statement of remeasurement gains and losses has been included in these financial statements. All investments held by the Trust Conservancy are classified as Level 2 investments for fair value measurement and there were no changes in classification in the years presented.

### (c) Land:

Purchased land is recorded at cost. Contributed land is recorded at estimated fair value at the date of contribution.

### (d) Revenue recognition:

Restricted contributions are recorded as revenue of the appropriate restricted fund when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured.

Unrestricted contributions are recorded as revenue of the Opportunity Fund in the year received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Contributions for endowment are recorded as revenue in the Endowment Fund balance.

Interest income earned on Endowment Fund resources is restricted for the purpose of maintaining certain specified property and is recorded in the Restricted Fund. Interest income of internally restricted funds is recorded as revenue of the Restricted Fund. Other interest income is recorded as revenue of the Opportunity Fund when earned.

All other forms of income are recorded as revenue of the Opportunity Fund when received or receivable.

# THE ISLANDS TRUST CONSERVANCY

Notes to Financial Statements

Year ended March 31, 2019

---

## 1. Significant accounting policies (continued):

### (e) Liability for contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Trust Conservancy is directly responsible or accepts responsibility;
- (iv) it is expected that future economic benefits will be given up; and
- (v) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

### (f) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Significant estimates include assumptions used in estimating the fair value of contributed land at the date of contribution. Actual results could differ from those estimates.

## 2. Short-term investments:

Short-term investments consist of an endowment fund with the Victoria Foundation and Municipal Finance Authority of British Columbia ("MFA") Short Term Bond and Money Market Funds. Investments in MFA Funds are recorded at market value.

## 3. Investments:

Investments consist of a guaranteed investment certificate that matures on April 16, 2019. It has an interest rate of 2.55%.

# THE ISLANDS TRUST CONSERVANCY

Notes to Financial Statements

Year ended March 31, 2019

## 4. Land:

	Acquisition date	2019	2018
Inner Island Nature Reserve, Denman Island	1992	\$ 70,000	\$ 70,000
Coats Millstone Reserve, Gabriola Island	1994	100,000	100,000
Medicine Beach Nature Sanctuary, North Pender Island	1996	477,000	477,000
Cunningham Reserve, Salt Spring Island	1994	265,000	265,000
Deep Ridge Reserve, Salt Spring Island	1992	255,000	255,000
Lower Mt. Erskine Nature Reserve, Salt Spring Island	1996	284,000	284,000
Kwel Nature Sanctuary, Lasqueti Island	1997	195,497	195,497
Singing Woods Nature Reserve, Bowen Island	1999	157,000	157,000
Trincomali Nature Sanctuary, Galiano Island	2001	242,406	242,406
Horton Bayviary Nature Reserve, Mayne Island	2002	210,000	210,000
Morrison Marsh Nature Reserve, Denman Island	2006	438,000	438,000
Brigade Bay Bluffs Nature Reserve, Gambier Island	2006	150,000	150,000
Long Bay Wetland Nature Reserve, Gambier Island	2006	305,000	305,000
Elder Cedar Nature Reserve, Gabriola Island	2007	658,000	658,000
Mount Artaban Nature Reserve, Gambier Island	2009	1,177,000	1,177,000
Fairy Fen Nature Reserve, Bowen Island	2011	1,817,000	1,817,000
Laughlin Lake Nature Reserve, Galiano Island	2013	56,000	56,000
Vanilla Leaf Land Nature Reserve, Galiano Island	2014	217,000	217,000
Fairy Slipper Forest Nature Reserve, Thetis Island	2017	550,266	550,266
		\$ 7,624,169	\$ 7,624,169

## 5. Restricted Fund balances:

	2019	2018
Internally restricted:		
McFadden Creek management fund	\$ 23,525	\$ 23,439
Externally restricted:		
Alton Nature Reserve - maintenance fund	129,934	115,080
Morrison Fund	20,140	20,070
Covenant Defense Fund	111,453	105,534
Lasqueti Acquisition Fund	57,360	34,114
Gambier Acquisition Fund	120,392	116,368
Thetis Island Acquisition Fund	1,288	1,286
	440,567	392,452
	\$ 464,092	\$ 415,891

# THE ISLANDS TRUST CONSERVANCY

Notes to Financial Statements

Year ended March 31, 2019

## 6. Restricted for endowment purposes:

	Acquisition date	2019	2018
Short-term investments			
Alton Nature Reserve - maintenance	2002	\$ 88,000	\$ 88,000
Land:			
Lindsay Dickson Nature Reserve, Denman Island	2001	\$ 2,200,000	\$ 2,200,000
Alton Nature Reserve, Salt Spring Island	2002	454,000	454,000
McFadden Creek Nature Sanctuary, Salt Spring Island	2015	422,601	422,601
Properties acquired under the Federal Government Ecological Gifts program:			
Mt. Trematon Nature Reserve, Lasqueti Island	2006	320,000	320,000
David Otter Nature Reserve, Bowen Island	2007	620,000	620,000
John Osland Nature Reserve, Lasqueti Island	2012	890,000	890,000
Valens Brook Nature Reserve, Denman Island	2013	280,000	280,000
Burren's Acres Nature Reserve, Gabriola Island	2014	210,000	210,000
Moore Hill Nature Reserve, Thetis Island	2017	780,000	780,000
Valens Brook Nature Reserve, Denman Island	2018	85,000	-
		6,261,601	6,176,601
		\$ 6,349,601	\$ 6,264,601

Investment gains (losses) on endowment funds for the year of \$1,914 (2018 - (\$157)) have been recorded in the Restricted Fund.

Two properties owned by the Trust Conservancy, the Lindsay Dickson property on Denman Island, and the Alton property on Salt Spring Island, were donated on the condition that the properties be used and managed in certain ways. The Lindsay Dickson property was donated "for so long as the land is used as a nature reserve for the use, benefit and enjoyment of the residents of B.C.". The Alton property is to be held, managed and preserved for its ecological environment and scenic features and not as a recreational park. The residence, gardens and driveway are to be preserved and managed for non-profit purposes.

In the event that these properties are not managed accordingly, the properties could revert to the Province of British Columbia in the case of the Lindsay Dickson Nature Reserve and to the Executors of the donor's estate in the case of the Alton Nature Reserve.

In 2015, the McFadden Creek Nature Sanctuary on Salt Spring Island was donated to the Trust Conservancy on the condition that the property was to be protected, preserved and maintained in its natural state. Should a disposition of this property ever be triggered, there is a Right of First Refusal on the property in favor of the Wild Bird Trust of BC.

Certain properties as listed in the preceding table were acquired under the Federal Government Ecological Gift program. Recipients of ecological gifts are responsible for maintaining the biodiversity and environmental heritage values of the property in perpetuity.

# THE ISLANDS TRUST CONSERVANCY

Notes to Financial Statements

Year ended March 31, 2019

## 7. Interfund transfer:

During the year, there were no interfund transfers. In prior year, there was an interfund transfer of \$550,266 from the Restricted Fund to the Capital Fund, representing cash paid to acquire the Fairy Slipper Forest Nature Reserve on Thetis Island, and \$27,300 from the Endowment Fund to the Restricted Fund representing grant monies received for the purchase of Moore Hill Nature Reserve in the previous fiscal period.

## 8. Related party:

The Trust is related to the Trust Conservancy through the composition of the Trust Conservancy's Board. The Trust Conservancy's Board is comprised of three members from the Trust's Council and up to three members appointed by the Minister of Municipal Affairs and Housing.

The Trust Conservancy's annual expenses are funded by and reported as part of the Trust in accordance with The Islands Trust Act. The expenses are summarized as follows:

	2019	2018
Operations and property management	\$ 485,276	\$ 515,807
Board	18,409	23,098
Administration	165,399	164,046
	<u>\$ 669,084</u>	<u>\$ 702,951</u>

For the year ended March 31, 2019, amounts payable to Islands Trust were \$2,627 (2018 - nil).

## 9. Financial risks and concentration of risk:

The Trust Conservancy's financial instruments consist of cash, short-term investments, accounts receivable, investments, property tax payable and due to Islands Trust. It is management's opinion that the Trust Conservancy is not exposed to significant interest, currency or credit risk arising from these financial instruments. The maximum exposure to credit risk at March 31, 2019 is the carrying value of cash, accounts receivable, short-term investments and investments. The Trust Conservancy deals with creditworthy counterparties to mitigate credit risk. The Trust Conservancy manages its liquidity risk by monitoring its operating requirements. Interest rate risk is not significant due to the short term nature of investments held. There have been no significant changes to risk exposure in the years presented.

## 10. Contingencies:

The Conservancy is finalizing an agreement to transfer an 11.47 hectare parcel of land on Lasqueti Island to the Conservancy. The land was appraised in June 2017 at a value of \$300,000. The future receipt of this asset is dependent on a purchase sale agreement with a third party being assigned to the Conservancy and the Conservancy and the land owner meeting the requirements of the purchase and sale agreement. The land transfer is not reflected in these financial statements and will be recognized when control of the land transfers to the Conservancy.

# THE ISLANDS TRUST CONSERVANCY

Statement of Financial Position

Schedule 1

March 31, 2018

	Opportunity Fund	Restricted Fund	Capital Fund	Endowment Fund	2018 Total
<b>Assets:</b>					
Current assets:					
Cash	\$ 29,214	\$ 184,597	\$ -	\$ -	\$ 213,811
Short-term investments (note 2)	-	164,772	-	88,000	252,772
Accounts receivable	-	-	-	-	-
Inventory of fundraising items	667	-	-	-	667
	29,881	349,369	-	88,000	467,250
Investments (note 3)	-	66,522	-	-	66,522
Land (notes 4 and 6)	-	-	7,624,169	6,176,601	13,800,770
	\$ 29,881	\$ 415,891	\$ 7,624,169	\$ 6,264,601	\$ 14,334,542
<b>Liabilities:</b>					
Current liabilities:					
Property tax payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Islands Trust	-	-	-	-	-
Deferred revenue	-	-	-	-	-
	-	-	-	-	-
<b>Fund Balances:</b>					
Unrestricted	29,881	-	-	-	29,881
Investment in land (note 4)	-	-	7,624,169	-	7,624,169
Internally restricted (note 5)	-	23,439	-	-	23,439
Externally restricted (note 5)	-	392,452	-	-	392,452
Restricted for endowment purposes (note 6)	-	-	-	6,264,601	6,264,601
	29,881	415,891	7,624,169	6,264,601	14,334,542
	\$ 29,881	\$ 415,891	\$ 7,624,169	\$ 6,264,601	\$ 14,334,542

# THE ISLANDS TRUST CONSERVANCY

Statement of Operations

Schedule 2

Year ended March 31, 2018

	Opportunity Fund	Restricted Fund	Capital Fund	Endowment Fund	2018 Total
<b>Revenue:</b>					
Donations:					
Cash	\$ 3,475	\$ 466,755	\$ -	\$ -	\$ 470,230
Land	-	-	-	-	-
Grants	2,041	23,660	-	-	25,701
Rental income	-	10,200	-	-	10,200
Investment income	20	1,417	-	-	1,437
Sale of fundraising items	136	-	-	-	136
	5,672	502,032	-	-	507,704
<b>Expenses:</b>					
Repairs and maintenance - Alton property	-	1,962	-	-	1,962
Cost of sales of fundraising items	675	-	-	-	675
Bank charges	61	1,637	-	-	1,698
Donations to conservancy groups	5,000	-	-	-	5,000
Consultant fees	2,005	4,686	-	-	6,691
	7,741	8,285	-	-	16,026
<b>Excess (deficiency) of revenue over expenses</b>	\$ (2,069)	\$ 493,747	\$ -	\$ -	\$ 491,678

## Declaration on Climate Change Emergency

At its March 2019 meeting on Gabriola Island, the Islands Trust Council declared a climate change emergency in the Islands Trust Area.

In addition the declaration, Trust Council committed itself to a series of actions, including:

1. Declare a climate change emergency in the Islands Trust Area;
2. Add climate change mitigation, resilience, and adaptation policies to the Islands Trust Policy Statement amendment project;
3. Direct the Trust Council Chair to write to the chairs of regional districts in the Islands Trust Area asserting Trust Council's full support for declarations of a climate emergency;
4. Direct the Trust Council Chair to write to the Provincial Minister of the Environment, asserting the Islands Trust Council's support to help the Province close the 25% emissions gap in the CleanBC Plan, and calling on the Province to provide the powers and resources to local governments;
5. Direct the Trust Council Chair to write to the Federal Minister of the Environment, asserting the Islands Trust Council's support to help Canada meet its Nationally Determined Contribution target made in the Paris Agreement and call on the federal government to provide the powers and resources to local governments.
6. Direct staff to report back to the June 2019 Trust Council meeting on measures and land-use planning actions that the Islands Trust can take to advance progress toward local trust committee climate reduction targets and achieve further reductions in carbon from Trust operations.
7. Direct staff to include a central focus on equitable climate change mitigation, adaptation, and resilience into strategic planning to provide guidance and support for the Trust Area's efforts to transition away from fossil fuels in ways that consider those most vulnerable to climate impacts and most in need of support in transitioning to renewable energy.
8. Trust Council directs staff to work with First Nations and First Nations government agencies to seek support for the climate change emergency and to engage to coordinate climate action strategies with First Nations within the Islands Trust Area.

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ISLANDS TRUST CONSERVANCY



Islands Trust

