

## Tides Canada and FD Element

From: [VIVIAN KRAUSE <vivian.krause@me.com>](mailto:vivian.krause@me.com)  
 To: [ross.mcmillan@tidescanada.org](mailto:ross.mcmillan@tidescanada.org)  
 Cc: [Don.Millar@fdelement.com](mailto:Don.Millar@fdelement.com)  
 Date: March 04, 2011 8:27:37 AM

Mr. McMillan,

On-line records show that during 2006 and 2007, Tides Canada was a client of The Element Agency. (See below).

According to my calculations based on Canadian tax returns, in 2009 Tides Canada paid \$10,333,363 for staff and consultants. Of that, \$5,588,810 was spent on professional and consulting fees.

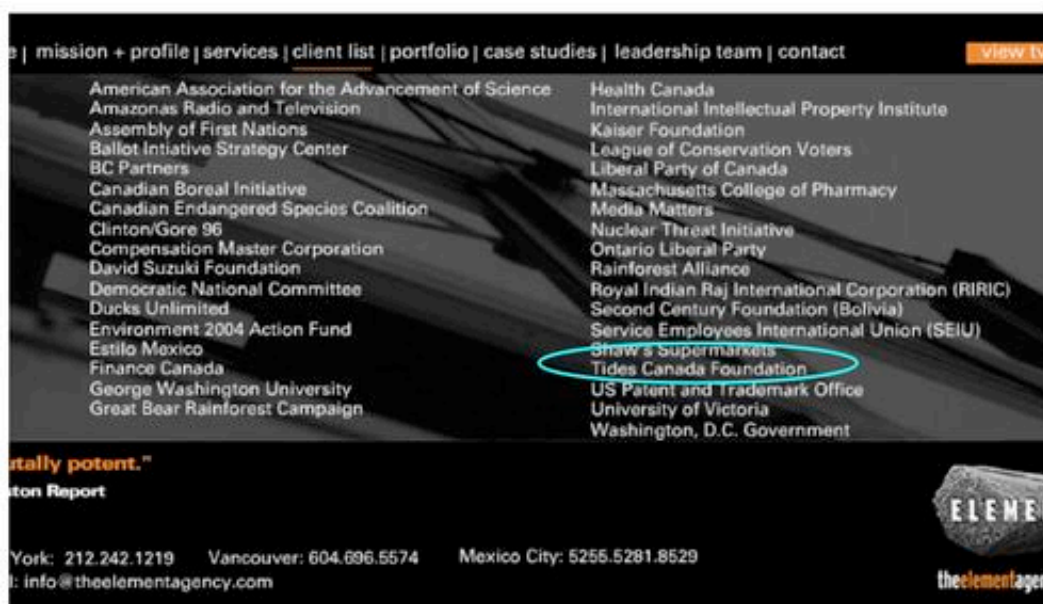
Considering that Tides Canada is a registered charity and that the amount of money paid for consultants is large, I believe that its fair to inquire about the services that are provided to Tides Canada by consulting firms. In particular, I would like to inquire about the involvement of Tides Canada with FD Element.

My questions are:

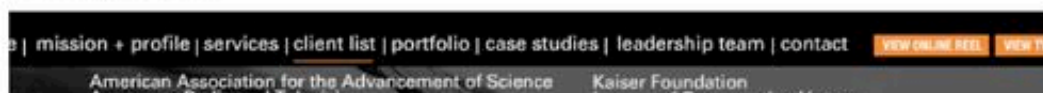
1. What did The Element Agency do for Tides Canada during 2006 and 2007?
2. Does Tides Canada continue to be a client of FD Element? If so, what type of work is FD Element currently doing for Tides Canada?

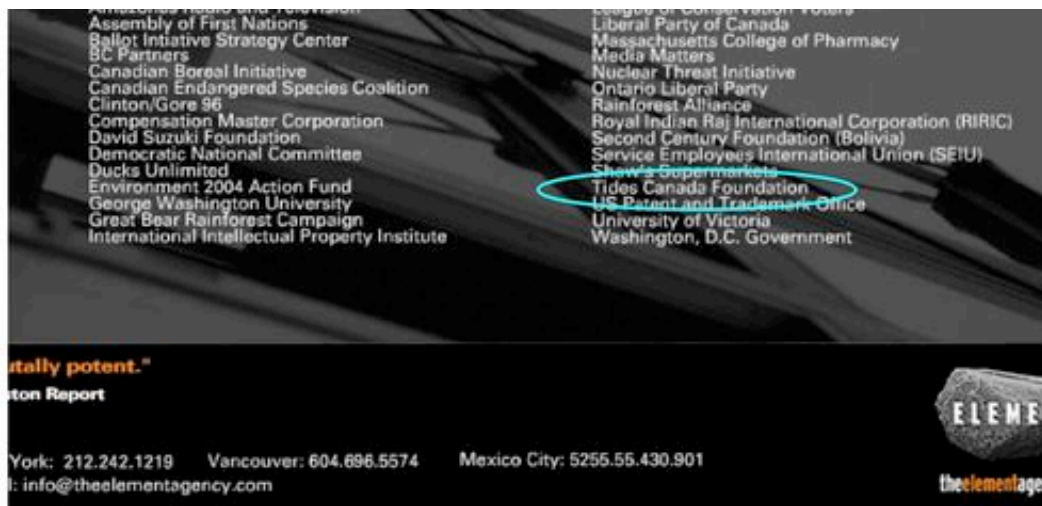
As before, I can be reached at 604.618.8110.

Sincerely,  
 Vivian Krause  
[www.fair-questions.com](http://www.fair-questions.com)



As of August 13, 2006.





As of October 8, 2007.

**TCF  
2009**

**Expenditures:**

Advertising and promotion	<b>4800</b>	\$ 27,835
Travel and vehicle expenses	<b>4810</b>	\$ 58,166
Interest and bank charges	<b>4820</b>	\$ 129,802
Licenses, memberships, and dues	<b>4830</b>	\$ 12,224
Office supplies and expenses	<b>4840</b>	\$ 38,602
Occupancy costs	<b>4850</b>	\$ 141,184
Professional and consulting fees	<b>4860</b>	\$ 575,408
Education and training for staff and volunteers	<b>4870</b>	\$ 17,029
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3 if applicable)	<b>4880</b>	\$ 1,067,347
Fair market value of all donated good used in charitable programs	<b>4890</b>	
Total cost of all purchased supplies and assets	<b>4891</b>	
Amortization of capitalized assets	<b>4900</b>	\$ 248,813
Total expenditure for research grants and scholarships as part of charitable programs	<b>4910</b>	\$ 7,500
Other expenditures not included in the amounts above	<b>4920</b>	
Specify type(s) of expenditures included in the amount reported at 4920	<b>4930</b>	
<b>Total expenditures before gifts to qualified donees (add lines 4800 to 4920)</b>	<b>4950</b>	<b>\$ 2,323,910</b>

**TCIS  
2009**

**Expenditures:**

Advertising and promotion	<b>4800</b>	\$ 263,024
Travel and vehicle expenses	<b>4810</b>	\$ 383,458
Interest and bank charges	<b>4820</b>	\$ 72,714
Licenses, memberships, and dues	<b>4830</b>	
Office supplies and expenses	<b>4840</b>	\$ 885,708
Occupancy costs	<b>4850</b>	\$ 264,339
Professional and consulting fees	<b>4860</b>	\$ 5,013,402
Education and training for staff and volunteers	<b>4870</b>	\$ 17,903
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3 if applicable)	<b>4880</b>	\$ 3,677,206
Fair market value of all donated good used in charitable programs	<b>4890</b>	
Total cost of all purchased supplies and assets	<b>4891</b>	
Amortization of capitalized assets	<b>4900</b>	\$ 27,066
Total expenditure for research grants and scholarships as part of charitable programs	<b>4910</b>	\$ 44,485
Other expenditures not included in the amounts above	<b>4920</b>	
Specify type(s) of expenditures included in the amount reported at 4920	<b>4930</b>	
<b>Total expenditures before gifts to qualified donees (add lines 4800 to 4920)</b>	<b>4950</b>	<b>\$ 10,649,305</b>