GUARDIAN CAPITAL®

Amplify

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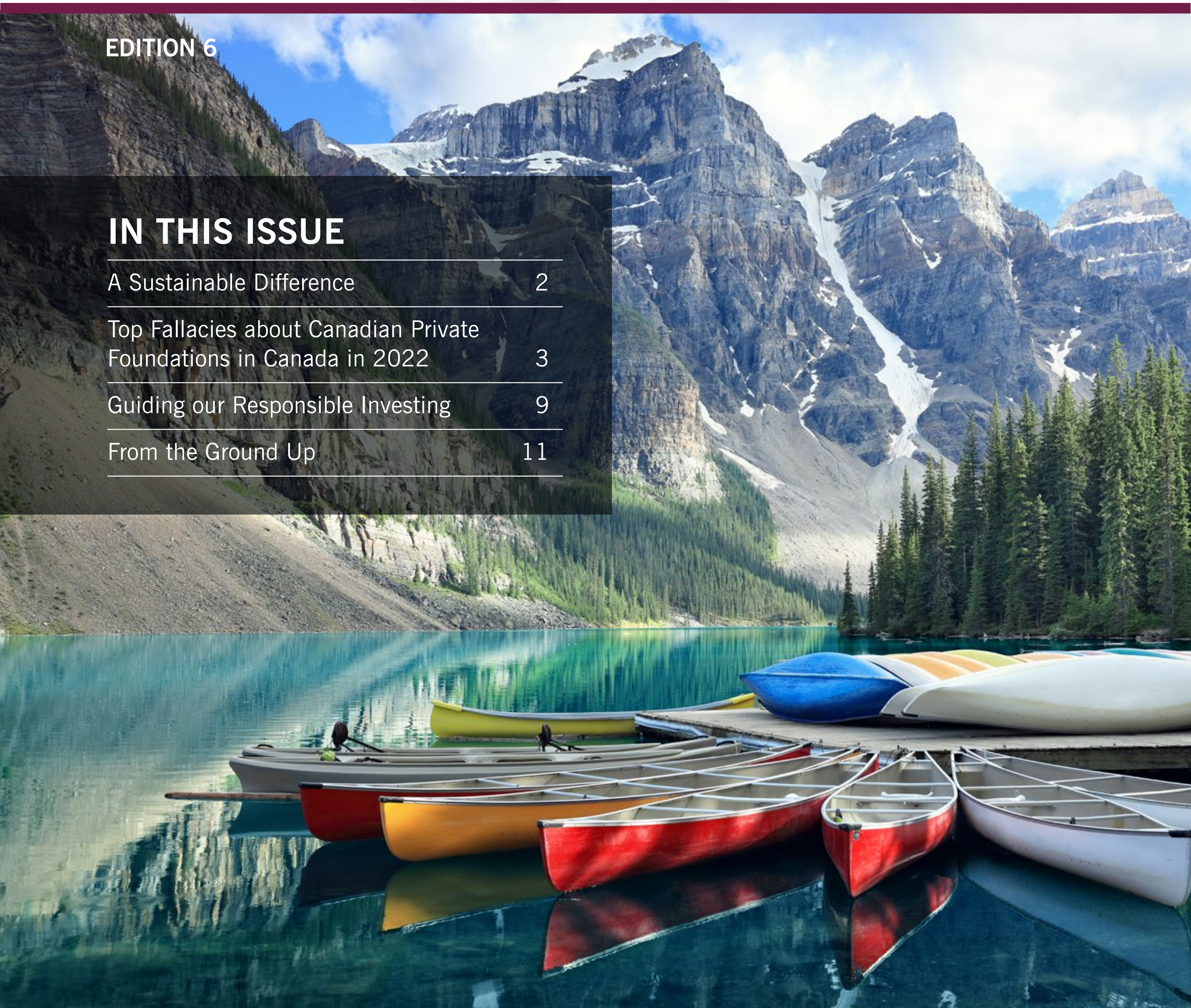

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Anthony J. Messina, CA, CPA, CFA
Managing Director, Guardian Capital Advisors LP
President, Guardian Partners Inc.
Board Member: Villa Colombo Vaughan

A Sustainable Difference

On April 22 (Earth Day), our parent company, Guardian Capital Group Limited (Guardian), was proud to announce it had joined The Pond Foundation as a founding member. The Pond Foundation is a non-profit organization whose mission is to change the way the world acts on climate change. Over the last several months, Guardian has worked with The Pond Foundation to calculate and document our firm-wide annual carbon emissions and have committed to become carbon neutral effective this calendar year. Achieving carbon neutrality will come through a combined effort to introduce initiatives that can systematically reduce our annual emissions, while our membership with The Pond Foundation will allow us to make impact investments in projects that effectively remove carbon from the atmosphere. You can learn about the first four impact investments we have chosen to partner with Pond Foundation on in the full press release here.

While this partnership is certainly a major milestone for our firm, Guardian is also looking at implementing the full My Carbon Zero framework (The Pond Foundation's signature climate action program), and expects to have more to announce in the coming months.

Our approach to authoring our own unique climate action program is in keeping with our mission of Enriching Lives Together. We hope to create a path to inspire others, including clients, industry peers and colleagues, to join on their own My Carbon Zero journey.

We hope you enjoy this edition of Amplify.

Anthony J. Messina

Top Fallacies about Canadian Private Foundations in Canada in 2022[1]

By Mark Blumberg, Lynn Gluckman and Uma Karthigeyan (January 24, 2022)

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When a Canadian registered charity is established, it can be set up as a:

(i) charitable organization,
(ii) public foundation or
(iii) private foundation,

depending upon its structure, source of funding and operations.

There are approximately 6,300 private foundations in Canada. Private foundations have been growing at a higher rate than any other type of Canadian registered charity. Although there are some differences between a private foundation in comparison to charitable organizations and public foundations, over the last two decades those differences have diminished.

That being said, it is quite common in our practice to hear that there is confusion and misunderstanding relating to the operation of a private foundation and the rules that govern it.

Most of the confusion relating to the compliance requirements and the regulation of private foundations is a lack of knowledge or out-of-date information and not attempts at deliberate malfeasance. Our firm works with many private foundations to assist them to understand the regulatory framework and also the flexibilities that are available in the operations of private foundations.

Here is a list of some of the top fallacies we see about Canadian private foundations:

MYTH #1 - You need to donate millions of dollars to set up a private foundation (i.e. private foundations are for rich people only).

Not really. There has been a lot of media focus on the private foundations of wealthy philanthropists such as Bill Gates, Warren Buffet, and Li Ka-Shing, or large for-profit companies such as Mastercard or Walmart. However, most private foundations are set up by individuals, families or corporations with far less wealth or prominence. Some are used as an incorporated vehicle to conduct their philanthropic work and funds are only contributed when needed.

One example of a private foundation we established was for a family interested in conducting educational activities in Haiti. The incorporated private foundation provided limited liability protection and also a vehicle for the family to organize their philanthropic activities. However, total contributions of the family (and other donors) to the charity was only in the range of $30,000 per year and no long-term funds were contributed to the foundation.

MYTH #2 - Private foundations are expensive and complicated to establish and operate.

The cost of establishing a private foundation largely depends on how complicated the structure will be and who sets it up. For example, the private foundation could be set up as a simple foundation that simply makes grants to other Canadian registered charities, or it could be set up to conduct its own charitable activities, while also making grants to other Canadian registered charities. A simple private foundation can be established for as little as $5,000 - $6,000 and may only take three to four months to create. If the private foundation conducts its own charitable activities and if those activities are complicated or if foreign activities are involved, it can be more costly and time-consuming.

The actual operation of a private foundation is not any more complicated than that of a charitable organization and is, in fact, often much simpler to run when it is set up as a simple foundation, to only provide gifts to other registered charities/qualified donees. That being said, despite the 'simplicity' of running many private foundations, the degree of non-compliance in private foundations is high. This is largely because those who are responsible for running private foundations, (although they may be very successful and talented), often are very busy, don't understand the regulatory framework and its requirements and don't treat their charitable endeavours with the same serious mindset that they treat other matters in their lives.

MYTH #3 - Private foundations are set up to give money to other charities and cannot carry on their own activities.

What a private foundation can and cannot do is largely dictated by its legal objects and the Income Tax Act (Canada). If a private foundation has legal objects that only allow it to make gifts to registered charities (as a simple foundation), then it is prohibited from conducting its own charitable activities. However, if the legal objects are broader and worded in a manner to enable a private foundation to conduct its own charitable activities and programs, then the private foundation has more flexibility.

Whereas a charitable organization should spend more than 50% of its disbursements on its own charitable activities each year and a public foundation should spend more than 50% of its disbursements on gifts to other registered charities, a private foundation can, for example, spend 90% of its disbursements on gifts to charities in one year and spend 90% on its own charitable activities the next year, if its objects are broad enough to allow for that. We assist many private foundations with expanding their legal objects to allow for greater flexibility in terms of grantmaking and activities.

MYTH #4 - Private foundations cannot conduct foreign activities.

Canadian registered charities are allowed to conduct their activities both inside and outside of Canada. However, as mentioned above, private foundations can only conduct activities that fit within their legal objects. If a private foundation has narrow objects such as to only fund qualified donees, then it can only fund qualified donees. The largest group of qualified donees in Canada is registered charities followed by Canadian municipalities. There are very few foreign charities that are qualified donees and they are mostly about 600 foreign universities that are registered with CRA.

If a private foundation has objects that are not limited to a specific jurisdiction such as Canada and that allow for their own charitable activities, they should have the flexibility to be able to conduct foreign activities within the parameters set by the CRA. You might find this article on Canadian charities conducting International Activities helpful. Also, if your objects are not broad enough, you should consult your legal counsel on approaching CRA to expand your legal objects. You should also be aware of CRA's helpful guidance dealing with foreign activities; and we have a directory of resources on Canadian charities carrying out international activities.

MYTH #5 - A private foundation can only receive donations from the family establishing the private foundation.

While many private foundations are supported by a single donor or family, private foundations can generally fundraise and receive donations from the general public and issue charitable donation receipts for these donations in the same way as other registered charities.

There are, however, a small number of private foundations that preclude themselves from accepting outside funds in their constating documents or through operational policy. Some organizations may wish to avoid receiving external funds, to avoid becoming a soliciting corporation or to have great external accountability. This approach obviously limits fundraising opportunities. It is, however, a choice and can be generally changed by amending the constating documents or policy if the foundation decides later to receive outside donations.

A properly established private foundation should be able to carry out the same fundraising activities as charitable organizations and public foundations.

Myth #6 - Private foundations cannot fundraise.

Generally, a private foundation can conduct its fundraising in the same way as other registered charities. CRA has a "Fundraising by registered charities" guidance that applies to all registered charities, regardless of their designation. While some private foundations don't need to or don't want to fundraise, many others do fundraise.

Myth #7 - Private foundations can pay for children's wedding expenses or for gala fundraising tickets for their directors.

This is not acceptable and prohibited by CRA, as an undue private benefit.

This rule applies to all private foundations, all charitable organizations and all public foundations. Private foundations must be very careful to avoid providing any undue private benefits or using their funds for inappropriate expenditures or creating even the perception that they are applying their resources for improper purposes.

Myth #8 - Private foundations can carry on business activities.

One significant difference between private foundations and other registered charities is that private foundations are prohibited from conducting any business activities.

In contrast, public foundations and charitable organizations can carry on related business activities as set out in CRA's guidance, but private foundations cannot conduct any business activities. There is only one narrow exception in that private foundations are able to invest in limited partnerships, which is still considered a business activity, but a change to the Income Tax Act now allows for it.

To the extent a private foundation would like to carry on a business activity, the foundation can change its structure (sometimes not difficult to do at all) to be re-designated as a charitable organization or public foundation. Alternatively, another charity, for profit or non-profit that is not a charity could be established to carry on the business activity. Existing foundations should occasionally review their structures to ensure that they have enough flexibility to achieve their goals.

Myth #9 - All directors of a private foundation must be family members.

The board of directors of a private foundation can be structured in several different ways. Some boards may be composed of a majority of or all individuals from the same family. Some boards may be composed of individuals related by close business ties. These people are considered "non-arm's length" from each other. On the other hand, some private foundations have arm's length board members where no one is related by family or close business ties. If most of the people on the board of a registered charity are non-arm's length from one another (i.e., related to each other), then the organization must be a private foundation. However, a private foundation is not required to have most of its board at arm's length. With the increasing scrutiny of private foundations, some have brought in 'independent' arm's-length board members to increase the skill set and diversity of the board. Diverse boards of charities' tend to make fewer big mistakes.

Myth #10 - Private foundations cannot conduct political activities.

All Canadian registered charities, regardless of their designation, have the ability to engage in non-partisan political activities that are related to their stated purposes, as long as they comply with CRA guidance and other legal requirements for political activities.

If a private foundation wants to have great impact, it should carefully consider the possible involvement in non-partisan political activities. There were significant changes in late 2018 to the Income Tax Act (Canada) that allow registered charities, including private foundations, to conduct unlimited public policy dialogue and development activities (PPDDAs) connected to the stated purposes of the charity, as long as they do not support or oppose any political party or candidate for public office. If the private foundation has objects that only allow gifts to registered charities or qualified donees, then it is CRA's view that they generally cannot conduct their own PPDDAs. As we have discussed above, such foundations can go back to CRA and can broaden their objects.

Myth #11 - Private foundations are 'private'.

CRA requires that all Canadian registered charities complete a Form T3010 – Registered Charity Information Return on an annual basis. Most information contained in the T3010 and its schedules (which includes financial information of the charity, information on the directors and information on all grants made by the private foundation, etc.) is publicly available on CRA's website. Private foundations are not excluded from this transparency requirement. If you really want privacy and anonymity, there are other better options than private foundations, such as working with and donating directly to charitable organizations or public foundations or establishing a donor advised funds (DAF) at a community foundation or a commercial donor advised fund charity. If you are not familiar with donor advised funds, you might find our course on DAFs helpful.

Myth #12 - When a private foundation makes a gift to a registered charity, it should receive an official donation receipt.

This is incorrect.

When a Canadian registered charity (irrespective of its designation) provides funds to another Canadian registered charity or other qualified donee, it should not be issued an official donation receipt because the donor, being exempt from income tax, does not need the receipt. A private foundation should ensure that, when making a gift to a charity, the charity is currently registered with the Canada Revenue Agency and the private foundation should note the BN number and the amount of the donation, so that it can accurately complete its T3010 filing. It is inappropriate for a private foundation to request an official donation receipt and it is inappropriate for another Canadian registered charity to provide a private foundation with such a receipt. A charity can provide an acknowledgement or business receipt to the private foundation if it so desires or the private foundation requests it. Additional helpful information about receipting can be found in Blumbergs' Receipting Kit and our course on receipting.

Myth #13 - Once a private foundation is established and approved by the Canada Revenue Agency, it cannot change its objects or methods of operation.

This is a common myth.

Private foundations, just like other registered charities, typically can make changes to both their objects and methods of operation. If your private foundation is going to change its objects it will generally require CRA pre-approval for such a change. It is a good idea to speak to a charity lawyer familiar with CRA requirements to assist you with this process. The process can take between four to six months depending upon the complexity of the objects and activities, but CRA has been processing these requests at record speeds. You might find our article on changing charitable objects helpful.

Myth #14 - A private foundation is named after the main donor.

Private foundations, just like other charities, can use any name as long as it is not confusing and does not violate certain prescribed rules. While some private foundations have family names attached to them, it's common for a private foundation to use a name that focuses on its mission.

Myth #15 - A donation to a private foundation must be endowed.

Definitely not.

Before 2010, if a donor contributed, for example $100,000, to a private foundation and received an official donation receipt for the contribution, the foundation was required to spend $80,000 the following year on charitable activities or gifts to qualified donees. This was referred to as the "80/20 rule". If you wanted to avoid such a result, you would make a "10-year gift" to the foundation which meant that the capital needed to be endowed for at least 10 years, with generally only the income being spent each year. Some 10-year gifts were only restricted for 10 years and others were perpetual endowments.

In 2010, the Income Tax Act (Canada) was amended to remove the 80/20 rule. Consequently, there is now no reason when contributing to a private foundation to use 10-year gifts or to endow capital in the foundation, even if you want to keep the funds in the foundation for the long term. Some foundations may wish their boards to self-restrict funds, but creating a perpetual endowment can often undermine the value, flexibility and impact of the charitable funds in a private foundation.

Myth #16 - Private foundations take a long time to set up.

While there have been delays over the last few decades at the CRA when it comes to all types of charity applications, at the moment CRA is processing charity application far more quickly than over the last decade. In some cases, private foundations have been established in less than three months, although we typically advise they will take between four to six months. A private foundation that is only making grants to other registered charities or qualified donees is typically far quicker to establish than a charity conducting its own charitable activities.

Myth #17 - The directors of the private foundation control the foundation.

For incorporated foundations it is actually the members who have the ultimate control over the foundation, because they elect the directors and can make major changes, such as to the governing documents. While the directors of a private foundation have an important role, they can be replaced if the membership decides to have a different group. So, the real control of a private foundation is typically in the hands of the members and not the board.

Myth #18 - A private foundation can be tightly integrated with a family or for-profit corporation and it is like having another bank account.

A private foundation needs to be separate from non-qualified donees such as individuals, NPOs or for-profit corporations.

The private foundation should be separately established. Typically, with new foundations it is incorporated under the Canada Not-for-profit Corporations Act ("CNCA"). The private foundation should have its own books and records, a separate bank account and everything must be kept sufficiently separate from any non-qualified donees. If there is any confusion between the private foundation and the non-qualified donees such as for-profit entities or non-profits, then CRA can revoke the charitable status of the private foundation. CRA has recently revoked a number of charities for not being sufficiently separate from non-qualified donees.

Myth #19 - When we give funds to a registered charity, our private foundation needs to have an elaborate application process and lengthy grant agreements.

Many private foundations have put into practice a set processes, sometimes over decades and based on their experience and knowledge. Sometimes their processes can be cumbersome, burdensome, unnecessarily complicated and based on an incorrect understanding of their legal obligations. This results in wasted resources of the private foundation and also wasted resources on the part of grantees and prospective grantees. If you total up time spent by these grantees and prospective grantees, with some private foundations, it may be more than the amount actually granted. Obviously, this is not how the system is supposed to work.

Sometimes the objects of a private foundation are inadequate for their needs, but if the private foundation has an ability to make gifts to registered charities or qualified donees, then there usually are simple and straightforward ways to make grants. There is a movement entitled "trust-based philanthropy" which has a lot of important suggestions for how funders can more efficiently and effectively fund registered charities. We work with many private foundations on training and systems to improve grantmaking and to focus on the private foundation's real compliance.

Myth #20 - A donor advised fund and a private foundation are the same.

Both a donor advised fund (DAF) and a private foundation can issue an official donation receipt. That is where the similarities generally end.

With a private foundation, you can control the organization but that is not typically the case with the DAF. With a private foundation you can determine within the legal limits of a charity how to invest the funds, but DAFs often provide very limited opportunities to invest funds. With a private foundation your board can determine where funds will go, but with a DAF you can only recommend that the funds go to another registered charity or qualified donee. With a private foundation you are in control of your costs; with a DAF, the DAF decides on the fees you will be paying them.

There are many advantages to having a private foundation or a DAF, but they are certainly not the same thing. They also are not mutually exclusive in that a person can have both a private foundation and a DAF and many of our larger clients do. Also, as time moves on the private foundation or DAF may no longer suite your needs and we have worked with private foundations that wish to wind down to a DAF and also DAF funds that are granted out to a newly established private foundation.

Myth #21 - Our private foundation is set up as a trust and there is nothing we can do about that.

In the past, although far less today, some private foundations were established as trusts, rather than incorporated entities. While this may not in some circumstances be a problem, in other cases it can result in personal liability for the trustees. We have assisted a number of private foundations, with CRA approval, to move from being established as trusts to being incorporated entities. You will then be able to maintain your registered charity status but also obtain the limited liability protection of an incorporated non-profit corporation.

Obtaining charitable status as a private foundation is a privilege that comes with many obligations and responsibilities. It is important that private foundations understand their regulatory obligations and comply with the rules. An important part of understanding the regulatory system is being aware of these fallacies, which can, in some cases, significantly impede a private foundation's activities and effectiveness.

If you are planning on establishing a private foundation, it is best to obtain appropriate legal and practical advice before you donate large amounts of money, in a way that could significantly hinder the effectiveness of your philanthropic work. The same argument can be made when it comes to depositing large amounts of money in a donor advised fund.

We have seen many donors provide large contributions to donor advised funds without fully understanding all the funds' terms and conditions, and then a few years later become extremely disappointed that they cannot do what they now want to do with the funds. Private foundations are not appropriate for everyone, and it is best to establish them only if you really understand how they operate and can be used. For those who want to have a great degree of control over their philanthropic funds and strategy, private foundations provide a useful vehicle.

Those who are considering establishing a private foundation may find this course to be helpful. For corporations that wish to establish a corporate foundation, this course may be more appropriate.

For those running existing private foundations, we have a full-day course on foundation compliance requirements.

For Canadians who don't have children or who have more wealth than they wish to provide for their children, private foundations may be a useful tool for dividing your wealth between family and public causes that you care about. There are certainly very generous tax incentives for donating to a private foundation; however, those tax incentives can be achieved through other mechanisms and a private foundation is certainly not the best approach for many philanthropists. If you are going to establish a private foundation, make sure you obtain appropriate advice from counsel who is knowledgeable in this area. More importantly, if you have a private foundation that you are responsible for, make sure that it is compliant with its legal requirements.

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[1] This republication is adopted from articles entitled *Top Fallacies about Private Foundations in Canada* by Mark Blumberg, Kate Robertson and Lynn Gluckman (April 11, 2016) and *Top Fallacies about Private Foundations in 2019* by Mark Blumberg. Lynn Gluckman and Taylor Teasdale (January 13, 2019).

Guiding our Responsible Investing

In May 2021, Michele Robitaille was named Managing Director, Head of Responsible Investing (RI) at Guardian Capital LP (GCLP), an exciting new role at the firm. After serving as a Portfolio Manager and Managing Director for GCLP for many years, her responsibilities now include the oversight and direction of consistent incorporation of ESG factors within the firm's investment processes, expanding RI thought leadership, product input and the internal coordination of responsible investing activities across Guardian.

Michele Robitaille

We sat down with Michele to discuss what this role means to her, how she got here, and who she is off the clock.

Q What first drew you to Finance, and what sparked your interest?

A I grew up in Vancouver, where finance, particularly at that time, was not a particularly big industry, and my parents were immigrants to Canada, so I didn't actually get much exposure to the business world. After I received my Bachelor of Commerce degree from the University of British Columbia, I went into accounting simply because it was practical and I knew I would always have a job (laughing).

After that I worked in auditing at Price Waterhouse Coopers for a few years before moving to their Business Valuations and Financial Services group, where I started working on business valuations and a bit of M&A. At that point, I decided to get both my Chartered Financial Analyst (CFA) designation as well as my Chartered Business Valuator (CBV) designation, the latter of which is more like the private market version. From there, I was offered a job at an investment dealer doing sell-side equity research and started analyzing "special situations," which was a catch-all for a wide variety of industries; and that's where I became really engaged with analyzing different companies, understanding how value was reflected in share prices and more. That's what led me to Guardian Capital LP (GCLP) and ultimately my role as a Portfolio Manager.

Q Can you tell us a little bit about your path in the industry, and what drew you to the Responsible Investing aspect of it? Not everyone makes that transition the way you did.

A I became a Portfolio Manager on the Canadian Equity Income team at GCLP because I wanted to see a more direct impact from my research and analysis. Our investment process was very focused on companies with long-term sustainable business profiles – good corporate governance, strong and well-aligned management teams, operational excellence and strong corporate culture and prudent financial management – so many of the factors that are now encompassed by environmental, social and governance "ESG" analysis. So as the focus on Responsible Investing (RI) grew, I became more involved in helping to develop GCLP 's RI policies and a more structured approach to ESG Integration and Active Ownership. Over time, it became clear that we needed a senior professional to lead the firm's RI efforts, and it just felt like a natural fit for me, and is something which I was passionate about. Not only was I really excited to lead this effort and make sure that RI was being considered across all of GCLP strategies, but I also felt that my investment background would allow me better insight into working with our investment teams to implement and integrate ESG considerations into all of our investment processes.

Q What are you most excited about regarding your new role?

A Responsible Investing is still in its infancy and is rapidly evolving – which means there are lots of moving parts and many elements that need to be developed from scratch and then continually evolved. Asset managers are in a position to make a meaningful difference and contribute to creating positive societal change on so many levels – while still focused on achieving the financial returns that clients rely on. It's really exciting and engaging to be leading this effort on behalf of GCLP and also to work with other asset managers and organizations in developing best practices and approaches that aim to help to create and support this change and to support a better world for all.

Q Turning to the world outside of business now. When you're not working, what do you like to do?

A I love to travel – in particular adventure travel! I've visited 53 countries, with some personal highlights including trekking to see gorillas in Rwanda, kayaking with orcas in Johnstone Straight in British Columbia, seeing the polar bears in Churchill, Manitoba, swimming with sharks in South Africa and The Bahamas, climbing Mount Kilimanjaro, visiting the temples at Angkor Wat, attending the Pushkar Camel Fair in Rajasthan, and many more.

I also really enjoy spending time with family and friends – particularly at our cottage in the Kawarthas. I love being outdoors and active; skiing, snowshoeing, hiking, paddle boarding, biking, walking – really anything that allows me to get outside!

Q Finally, what would you say is the most surprising thing about you (that most people who interact with you on a professional basis wouldn't expect)?

A I might have a few things that surprise my colleagues. I quit my job at 30 to take a year off and travel around the world! In university, I worked as a border security guard at the Canada/US Peace Arch border crossing in BC, and I've gone skydiving twice! The first time was on a static line and the second was a freefall dive!

You can learn more about Guardian Capital LP's approach to Responsible Investing here.

FROM THE GROUND UP:

Local Forest Stewardship for Halton Youth

With the morning sun still low in the sky, Grade 9 students from Milton District High School carry trees and shrubs to their planting site along Sixteen Mile Creek, October 2021.

Welcome to our first charity spotlight, where we are featuring Conservation Halton's From the Ground Up program.
If you want to learn more about the great work being done by Conservation Halton, you can do so at: conservationhalton.ca/foundation. If your charity has a new or exciting initiative you would like us to feature in a future Amplify charity spotlight, let us know!

Written by Stephanie Demetriou and Sandra Turner, Conservation Halton, for Ontario Arborist Magazine. This article has been reproduced with the permission of Conservation Halton.

Through one of Conservation Halton's newest education programs, middle school and high school students are invited to learn firsthand about the importance of native forests and forest health in Ontario. Since the program was first piloted in 2018, over 850 students have participated in virtual and hands-on outdoor learning activities to help steward local forests in Halton Region. From the Ground Up has its roots in the successful Halton Forest Festival, having evolved into a regular, curriculum-linked offering to provide school groups with engaging introductions to arboriculture.

On a sunny morning in late October, middle school students from Anne J. MacArthur Public School met at nearby Sunny Mount Park to transform an old meadow into newly planted urban forest. This event marked the first large-scale, in-person offering of From the Ground Up since the start of the pandemic. White pine, bur oak, silver maple, shagbark hickory, tamarack, and red osier dogwood were some of the fifteen native species introduced to participating classes (and planted) over the course of three days. Led by Sandra Turner of Conservation Halton's Community Engagement Team, the program trained nine classes of Grades 6, 7 and 8 students on the principles of planting safety and good forest stewardship before inviting participants to pick up a shovel and get their hands dirty at Sunny Mount Park.

"With each school we work with, it's inspiring to see how engaged students are throughout the whole program—they're just as enthusiastic about digging and planting trees as they are about taking the time to learn the names and distinct qualities and contributions of native species," said Turner. Plant identification is a vital part of student learning that sparks curiosity and connection each time the program is delivered. "From the Ground Up is very much about cultivating lifelong eco-stewards," added Turner, "and that often starts with building local connections and helping students learn to identify native plants that grow nearby." Turner and her colleagues reflected on feedback received from teachers and students about the feelings of confidence and empowerment that accompany seeing a native tree sapling and knowing its common name or watching a seedling that one hand-planted grow into a mature tree over time. "When we pointed out mature specimens in a woodlot across the road from their school [Anne J. MacArthur P.S.], it was exciting for a lot of the students because they saw the impact their planting can have."

While some of the trees planted by Anne J. MacArthur students are shorter-lived pioneering species, others such as oaks, maples, and hickories can live for hundreds of years in the best conditions. As the school commented on their social media: "Some of these trees will last for 250 years, leaving our "roots" here at AJM for many years to come!". Across From the Ground Up's different programming sites, the native shrubs and trees planted form part of a legacy growing out of the greening efforts and environmental awareness of today's youth. And although From the Ground Up is geared to middle school and high school students, it has not failed to attract a keen younger audience of observers. Turner shared that 50 enthusiastic kindergarteners visited the Anne J. MacArthur program site in 2021. In 2020, a kindergarten class from Ethel Gardiner Public School stopped by a program site at Gellert Park during an invasive species pull, which is one of the program's three unique educational modules: Species Invaders, Riparian Rescue, and Enhancing the Urban Forest.

Along with Enhancing the Urban Forest, Species Invaders is one of the program's original offerings. The invasives module focuses on improving forest integrity through invasive plant removal, documentation and underplanting, while Enhancing the Urban Forest concentrates on building forests and forest biodiversity through native tree and shrub plantings. Riparian Rescue is the newest addition; it was introduced in 2021 to offer a flexible virtual learning option with a complementary in-class component. It explores the role that native shrub buffers play in protecting local waterways and includes a 'rescue' kit with everything required for students to grow Red Osier Dogwood shrubs from cuttings. When the plants become established, Conservation Halton staff collect them for planting. In fact, Riparian Rescue is one of the ways the program team effectively adapted to programming restrictions during the pandemic. From the Ground Up—with its emphasis on in-person activities—faced unique challenges in 2020. Conservation Halton staff used this time to envision alternative offerings (like Riparian Rescue) and prepare for future activities. "We carried out site-prep days with volunteers from our Volunteer Core, and volunteers from local high schools as restrictions eased. Together, we removed invasive species from sites identified for future planting." Turner included that native seed collection was another priority for the team during this time. Staff and volunteers collected close to 70 lbs of seed from black walnut, hickory, and native wildflowers.

Between site preparation activities and the eventual relaunch of in-person programming in 2021, From the Ground Up engaged 354 students from 14 middle school and high school classes over the past two years, planting a total of 675 native trees and shrubs and clearing invasive plants, like common buckthorn and non-native honeysuckle, from 2,980m² of area along Gellert Park Trail and McCraney Creek Trail. "It's amazing to see how much has been accomplished already with such a new program—and it is exciting to think about what new students will achieve for local forest health and ecosystem restoration this year and beyond." Turner shared that the program is already at an impressive 75% booking capacity for 2022 spring and fall seasons.

Showing their enthusiasm, students from Milton District High School strike poses beside the How to Plant a Tree sign in the Sixteen Mile Creek lowlands, October 2021.

From the Ground Up may be a relatively new program at Conservation Halton, but it has roots in both the Halton Forest Festival—a multi-day forest learning and stewardship event that Conservation Halton hosted annually from 2011 to 2017—and the Halton Watershed Report Card. This report card is published every five years to assess local forest health and water quality, and in 2018 it identified challenges to ecosystem health that From the Ground Up is helping to address. The program's action-oriented and results-based learning model also supports Conservation Halton in meeting growing demand for local curriculum-linked and community-based experiential programming. "A more effective way to teach students about the importance of forests is to teach them about their neighbourhood forests and get them directly involved—teachers know this, and that's what our program aims to deliver," said Turner. Through neighbourhood-based programming, From the Ground Up forms part of a rich learning roster at Conservation Halton that aims to educate and inspire youth to become lifelong environmental stewards and champions of local forests—one tree at a time.

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For further information on Guardian Capital Advisors LP, please click here

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