

ENGINEERS WITHOUT BORDERS. 2007 ANNUAL REPORT.



Proud



engineers without borders  
ingénieurs sans frontières  
Canada

» *COVER: Nafishetu runs a fruit stand in Tamale, Ghana. She earns her living selling papayas, mangoes, pineapples and avacados at the side of a busy road.*

For many of us in Canada, when we hear of African poverty, images of destitution and hopelessness spring to mind. But at EWB, we look at people like Nafishetu and know that this could not be further from the truth.

The Africans we work with are proud. They are determined. Whether they are selling papayas from dawn to dusk, adopting sorghum as a more drought-resistant crop, or newly employed in a rural cassava factory, they, like us, are working for a better world for tomorrow's generation.

Their challenges seem overwhelming. With rain that is infrequent, mosquitoes that carry malaria, governments that are unstable, and a history that is marked by exploitation, there is little to fall back on when times are tough.

Yet they soldier on. Their poverty is one of substance, not of spirit.

In our work we are inspired by, and learn from, countless Africans who we have the privilege to meet and work with.

Thank you for inspiring us.





**VISION** Engineers Without Borders envisions a world free from extreme poverty in which everyone has enough food to eat, clean water to drink, and the opportunity to lead lives that they value.

**CHANGE** EWB is determined to catalyze a global effort that will influence behaviour and attitude shifts in individuals, organisations, and governments to contribute to the end of extreme poverty.

**EWB OVERSEAS** p.4

We work with developing communities to drive change in agriculture, water and sanitation, and micro-enterprises.

**EWB IN CANADA** p.8

We engage the engineering profession, government, corporations, and the Canadian public to take steps to reduce extreme poverty.

**PEOPLE** p.12

**RIGOROUS  
APPROACH** p.13

**FINANCIAL  
INDEPENDENCE** p.14



*I was staying with a family in rural Zambia when the eldest daughter, Sophie, arrived home with her school marks. She and her parents spoke animatedly in Chichewa, the local language, and I could tell they had high standards.*

*Sophie was proud to be back at school and to have done well. Yet she was also dissatisfied, wanting to be top of her class. And she was determined to work hard to get there.*

*Proud, yet dissatisfied and determined.*

As we write this, we see how closely Sophie's sentiments mirror our feelings about Engineers Without Borders.

Why?

Because our vision is ambitious.

We believe in a vision of a transformed world twenty-five years from now. A world without extreme poverty. A Canada made up of people who see themselves as global citizens and take actions that align with that identity. A Canadian government that effectively supports development. An engineering profession in Canada that is dedicated to improving lives, both here and abroad. A thriving engineering profession and technical entrepreneur network throughout Africa.

We are **proud** of what we have accomplished. Yet we are **dissatisfied** by our contribution to this vision to date. And we are **determined** to do more.

## Proud

By any measure this past year was a success.

Overseas, we continued to help partner organisations improve the lives of people living in extreme poverty. Our volunteers helped a cassava factory function better, improved the monitoring and evaluation systems of the largest implementer of water and sanitation projects in Malawi, helped rural women's cooperatives better manage their technical workshops, and helped establish technical services for small-scale farmers.

In Canada, we continued to enable engineers to contribute to the global effort to end poverty. Our student members wrote to their representatives in government and stood on cold street corners to distribute over 75,000 newspapers to encourage Canadians to play their part to end extreme poverty; our professional members educated their colleagues about global citizenship and the role of engineers in poverty eradication; our generous donors across Canada supported this work and allowed us to not depend upon government funding.

Everyone in EWB who contributed time, financial resources, energy, passion, and belief should be proud of our accomplishments.

## Dissatisfied

However, there is a long way to go to achieve our vision of a world without extreme poverty.

During trips to Africa we are saddened and enraged by the slow pace of progress. Water pumps that no longer function in Ghana. Broken windmills in Mali. A school that was built but has no teachers in Zambia. We see great need for real change to occur.

We are equally saddened by Canada's slow progress. A media who paints the continent as singularly hopeless. A government that has not kept its promises on development assistance. Citizens who would like to do more, but lack the information and options they need to be global citizens.

While our work is terrific, we are dissatisfied by our impact to date. For our vision to be realized real change is needed.

We not only have to continue our work, but we need to push the development sector as a whole to improve. This is not simply a case of multiplying what we do by two or five or ten. Rather, we need to understand the root causes behind the failure of the development sector and the Canadian population to deliver and support lasting solutions to African poverty—and take action.

This is transformative change.

We have always talked about ending extreme poverty. But only now are we beginning to grasp the scale of what needs to be done—it is overwhelming and audacious, exciting and scary. To date, we have worked with organisations that work directly with developing communities—and this will remain our foundation. We will use our understanding of the daily challenges farmers face accessing markets and finding clean water to better inform a bigger fight to end extreme poverty.

## Determined

We will succeed.

Eight years ago, when we set out to engage a new generation of Canadians and the engineering profession in this fight against poverty, few thought it possible. Yet we have become one of the most effective grassroots development organisations in Canada.

Our vision is ambitious, but we are ready with a roster of terrific people. From our overseas volunteers to our chapter leaders and members, EWB is bursting with talent and passion. Together, we will succeed.

We will continue to build the EWB movement to harness the power of these individuals—the donors and the doers, the involved and the interested—and channel it toward transformative change.

As we venture forward, there will be ambiguity until we pinpoint our exact contribution. But it will be a journey undertaken with love in our hearts, genuine humility, a focus on the rural communities for whom we work, ruthless rigor, and unrelenting determination to drive transformative change.

Together we can build a movement for change,



George Roter and Parker Mitchell  
Co-CEOs, Engineers Without Borders Canada



EWB OVERSEAS

## Building a future on cassava

For the past forty years, N’Koss has farmed cassava. The 62-year-old has depended on the annual crop to feed his family. Like most small-scale farmers in Malawi, he had no other source of income and getting through each year was a struggle.

This past year was marked by major change for N’Koss. In addition to growing cassava, for the first time in his life, N’Koss started to earn a stable income and was able to send his sons, Greyshom and Maksek, to school. He now works at the Masinda Starch Factory, the first of its kind in Malawi, the only local buyer of cassava, and the sole employer in the region. His job—procuring cassava from local farmers for processing at the factory—means everything to him, providing him with the opportunity to work his way out of poverty.



Last year, EWB partnered with the International Institute of Tropical Agriculture (IITA), a crop-research organisation that for decades has been promoting the growing of cassava in Malawi. Despite its widespread reputation as ‘the poor man’s crop,’ the IITA saw in cassava, because it can grow in Malawi’s sandy soils, the potential to sustainably improve the country’s food security. Recognizing that no market existed for surplus cassava, the IITA established the factory and the cooperative of farmers that owns it so that local cassava farmers would have a buyer for their crops. EWB contributed our managerial and technical skills to the fledgling factory. Danny Howard, an EWB volunteer, stepped in as manager to get the factory off the ground as a profitable venture.

## Simply put, the factory is reducing poverty in Masinda.

Malawi produces matches, batteries, and packaging for export, all of which require starch. By establishing a cassava processing factory in Masinda, the IITA is able to produce starch locally so that businesses no longer have to import it. The factory is a steady buyer of cassava from local farmers, supports local business development, and provides stable wages for the factory workers—all the result of an innovative, yet simple project.

Danny, seeing the potential in this modest factory, spent ten months establishing the foundation of a profitable venture. He has developed a just-in-time model that has cassava arriving at the factory within days of processing and avoids wasting the tuber, which rots in under a week. He has set quality standards for procured cassava and

entered into formal agreements with farmers. He has helped secure the factory’s largest order and, by adding processing equipment and a night shift, has increased the production capacity to meet demand. By installing a foot-powered pump, he has also been careful to ensure the factory can operate during power outages, and has facilitated local commitment to the efficient running of the factory by training local foremen to oversee operations.

Now, the factory produces 300 kg of starch per day, employs 47 people, buys cassava from dozens of farmers and, by extension, is spurring growth in the local economy. For the farmers of Masinda and the workers in the factory, this means a stable income for the first time. Danny does not take this lightly. “If the factory fails, I’m accountable to the farmers, to the cooperative, to the staff, and to the buyers.”

But according to N’Koss, it is working. He puts it simply, saying, “the factory is reducing poverty in Masinda.”

For Danny and the staff at the IITA, the potential in cassava extends far beyond Masinda. They are looking at the economic possibilities in replicating the factory elsewhere, and are sharing lessons learned with entrepreneurs throughout the country. In this way, they are helping others harness the potential of cassava, no longer the poor man’s crop, to transform lives throughout Malawi.

- » LEFT: EWB volunteer Danny Howard examines pricing models for cassava with Jaliel Phiri and Daveson Kuchiswe who are both members of the cooperative.
- » ABOVE: Danny in front of the Masinda Starch Factory.



**Danny is one of 75 EWB volunteers who worked in sub-Saharan Africa in 2007.** His work with the Masinda Starch Factory is but one example of how our volunteers are helping to change lives in rural communities and create opportunities for people to work their way out of poverty.

Other EWB volunteers are helping communities gain access to **safe water and sanitation**, strengthen local **agriculture**, and foster opportunities for **micro-enterprises** to grow and succeed.

Our work embodies the saying “Give a man a fish and you feed him for a day. Teach a man to fish and you feed him for a lifetime.” To ensure our contributions are sustainable, we undertake our work in partnership with local organisations. EWB volunteers spend 14 to 36 months overseas working alongside local development champions and helping their organisations become more effective.

Our strength is simple: we attract great people as volunteers; we provide them with the best training on how to contribute to development in Africa; and we ensure that our work focuses on solving the root causes of the problem, not merely the symptoms.

**BUILDING THE NEXT GENERATION**

In addition, our Junior Fellowship in International Development allows third and fourth year university students to spend four months overseas as part of their 16 month fellowship, contributing to our partners’ work and gaining invaluable experience as part of Canada’s leading Introduction to Human Development training program.

- » *TOP: Members of the Gomoré women’s collective stand proudly with the group’s multifunctional platform.*
- » *BOTTOM: In the village of Lumei in Zambia, Biemba herds his family’s cattle.*



## FEATURED PARTNERSHIPS

### MICRO-ENTERPRISE

In 2007, **27 EWB volunteers** worked to strengthen small-scale micro-enterprise.

#### Rural Enterprises Project (REP), Ghana

REP supports the growth of micro-enterprises in rural Ghana to foster income-generating opportunities.

##### Partnership:

For two years, EWB volunteers Gwen Henderson and Kathryn Oraas have worked with REP to:

- Provide technical training to women's groups so they can establish their own small businesses
- Manage 12 Business Advisory Centres that target small-scale entrepreneurs to improve their business and technical skills
- Evaluate and improve REP's entrepreneur training program

*"Kathryn learned quickly and established herself as a serious and purposeful staff [member]."*  
– Kwasi Amankwaah, Zonal Coordinator, REP

### WATER & SANITATION

In 2007, **18 EWB volunteers** worked on water & sanitation projects to improve health.

#### Concern Universal, Malawi

Concern Universal is Malawi's largest organisation dedicated to increasing rural access to clean water and adequate sanitation.

##### Partnership:

EWB volunteer Brett Stevenson worked with Concern Universal in 2007 to:

- Measure the results and impact of past programs
- Help staff integrate these findings into their projects at the community level
- Train staff to evaluate their own work to understand their impact on communities

*"We are tremendously happy with the work Brett has done and how well she has fit in with us."* – Samson Hailu, Country Director, Concern Universal

### AGRICULTURE

In 2007, **30 EWB volunteers** helped small-scale farmers improve their livelihoods.

#### Production, Finance & Improved Technology (PROFIT), Zambia

PROFIT connects small-scale farmers with agricultural businesses to spur economic opportunities for both groups.

##### Partnership:

EWB has partnered with PROFIT for three years. In 2007, EWB volunteers Chad Hamre and Ka-Hay Law worked to:

- Develop a national strategy for PROFIT to connect farmers with agricultural businesses
- Link small-scale farmers with veterinary services to protect the health of their cattle
- Help farmers to diversify their crops and connect with buyers so they are less vulnerable to shifts in the market

*"After working with many volunteer organisations, I have never come across one who provides volunteers who consistently are as intelligent, quick learning, flexible, and overall such enjoyable people to work with."* – Mike Field, Senior Technical Advisor, PROFIT



## EWB IN CANADA

# Putting human development on the front page

On March 1, 2007, Mel Lefebvre, a student at McGill University, was up hours before the sun on the cold winter morning. For months she had planned for the day which promised to be EWB's single largest day of public engagement in our history. Mel coordinated training and logistics for 50 volunteers from four EWB chapters to descend on twelve of Montréal's busiest Metro stations, all to share a simple message: an end to extreme poverty is possible.

Between 6 and 9 a.m., these volunteers gave tens of thousands of commuters in Montréal a surprise. When they opened their newspapers, they saw a glimpse of a world 20 years in the future in which extreme poverty had been eradicated.

**The newspapers**, which Mel and her team had handed out, were really *The Canadian Horizon*, a publication created by EWB and dated March 1, 2025, that outlined the steps Canada and the world can take to end extreme poverty.

By 9 a.m., the Montréal team had run out of papers and were shocked by the overwhelming support and interest from the city's commuters. According to Mel, the event had stopped people in their tracks. "Countless individuals took the time to stop and talk with our volunteers. People seemed to genuinely care about reducing extreme poverty and were looking for information on how they can make a difference."

## Fostering a collective desire for a better world

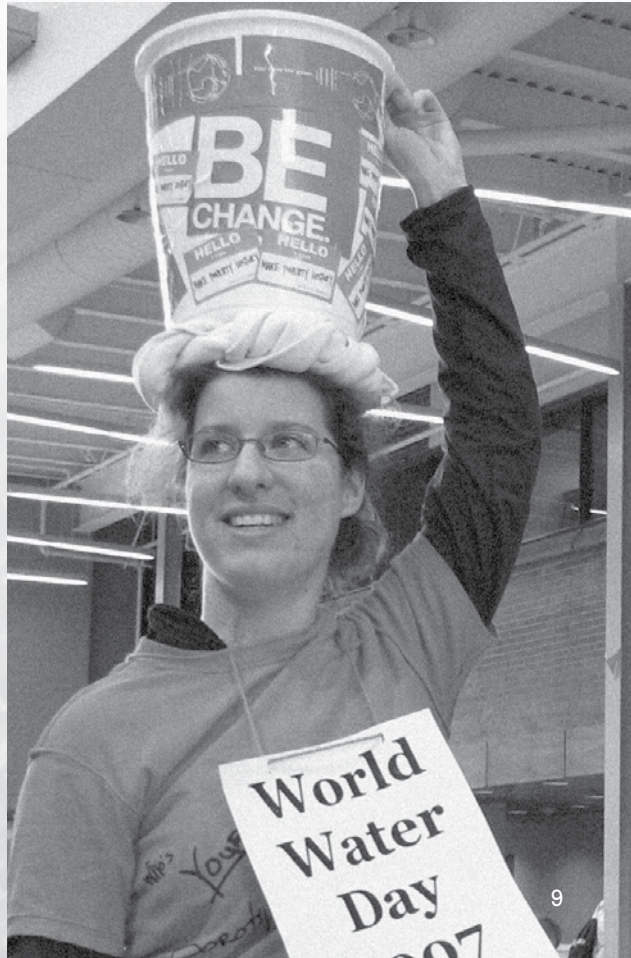
People were reacting similarly in cities across Canada, where hundreds of EWB volunteers took part in the national event, handing out 75,000 copies of the newspaper. Standing on street corners and in train stations, these volunteers captured the imagination of the public about how they, along with our government and corporations, have a role in ending extreme poverty.

This was one event among many in 2007 in which we shared with Canadians, from coast to coast, our vision for a world free from extreme poverty. By engaging directly with tens of thousands of Canadians, EWB volunteers educate and empower individuals to take action, and help drive change for the world's poor.

By playing their part, each of these individuals is helping Canada become a leader on the global stage and an example for how countries can respond to extreme poverty.

In 2007, EWB volunteers reached over 250,000 people across Canada, helping individuals realize how they can help alleviate poverty and building a broad base of global citizens in the process.

- » LEFT: A commuter in Toronto's Union Station reads *The Canadian Horizon*.
- » TOP RIGHT: Sarah Jane Riley (EWB-Manitoba) distributes *The Canadian Horizon* in Winnipeg.
- » BOTTOM RIGHT: Tess Baker (EWB-Carleton) raises awareness about access to water in Africa.



# Our Work in Canada

Canadians are proud of our country's tradition of leadership on international issues—from peacekeeping to the international campaign to ban landmines, to the International Criminal Court. In the past, we championed global initiatives for poverty eradication such as Lester B. Pearson's 0.7% target for foreign aid spending and the setting of the Millennium Development Goals in 2000.

We believe that Canadians want to continue this tradition of global citizenship. We are committed to maintaining this reputation as global leaders by increasing our contributions to development. EWB's 33 chapters, 30,000 members, and thousands of active volunteers are ensuring that Canadians understand how they can help drive change. We are connecting Canadians—from our country's youth to professional engineers, and from corporations to our government—to extreme poverty and mobilizing them to make a difference.

» ABOVE: EWB members collectively show their support for increasing Canada's foreign aid spending to 0.7% of GNP. Aerial photos like this one were taken at EWB chapters across Canada and sent to the government.

## OUR PROGRAMS

### » DEVELOPING LEADERS:

*EWB is dedicated to developing the skills of our leaders so they can be a powerful force in engaging others in development.*

We understand that driving change will require a cadre of passionate and informed leaders who help others contribute to human development. Our chapter leaders form the backbone of our work in Canada. They inspire those around them to care about development, build their own skills and knowledge, and ultimately become global citizens.

We are committed to the success of these leaders whose work is transforming the actions and attitudes of Canadians.

### » ENGAGING THE NEXT GENERATION:

*Through our innovative programs, EWB engages and empowers the next generation of leaders to contribute to a better world.*

EWB volunteers run our School Outreach program, which engages youth from Grades 6 to 12 in interactive workshops about water, food, and energy access worldwide. For many of the 25,000 students across Canada that we reached in 2007, EWB's workshops were a launching off point to increased involvement in global issues. We have

seen the impact of our youth engagement—nearly one third of our chapter leaders first connected with EWB as a high school student.

In 2007, EWB designed and supported the integration of human development curriculum into first year engineering design classes at ten Canadian universities, reaching 20% of all first year engineering students in Canada. Through this coursework, students learned how they, as engineers, will be able to contribute to development by applying their engineering education to build a better world.

» **EMPOWERING PROFESSIONAL ENGINEERS:**

*Through our work in Canadian engineering companies, EWB is engaging engineers in international development.*

In 2007, volunteers from our professional chapters ran interactive workshops in over 20 companies to 750 professionals about development and how engineers can contribute. These workshops are part of EWB’s new corporate engagement program run by our professional chapters in major cities across Canada.

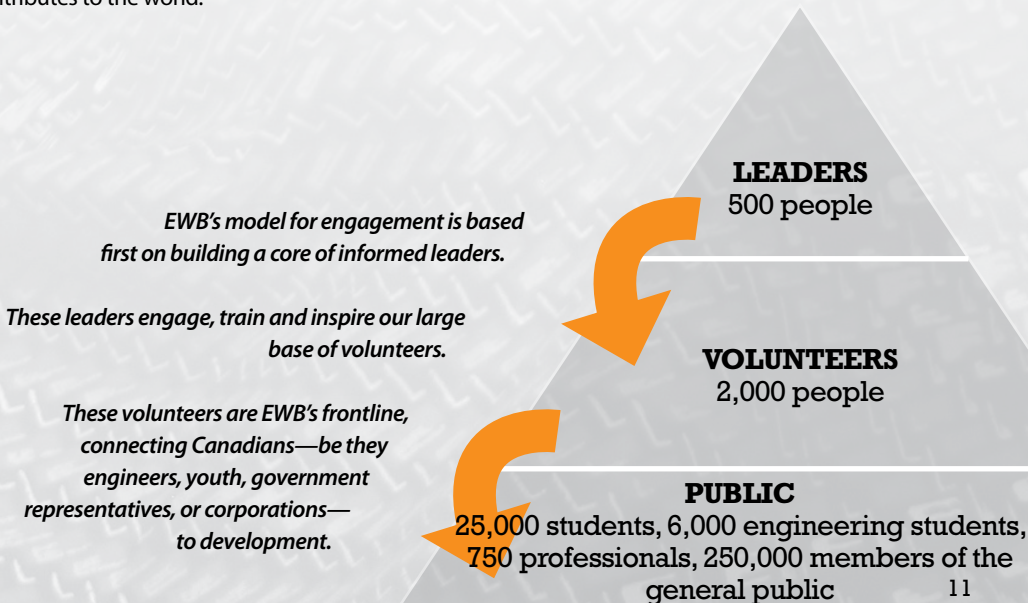
By engaging professional engineers in development, we are helping transform the way our profession relates and contributes to the world.

» **EMPOWERING CANADIANS TO MAKE A DIFFERENCE:**

*EWB’s mass of informed and passionate volunteers reached 250,000 Canadians in 2007 as part of one of Canada’s strongest grassroots movements engaging Canadians in international development.*

Canadians want to see an end to extreme poverty, yet often find it hard to know where to start. EWB volunteers connect with Canadians, sharing our vision for a better world and helping them take steps towards ending extreme poverty.

For each person, these actions may be different. It might mean choosing certified-Fair Trade coffee or chocolate—as nearly 40,000 people were encouraged to do when EWB distributed samples of Fair Trade products this year. Or it might mean using the information gained from one of the copies of *The Canadian Horizon* to urge government representatives to increase foreign-aid spending. For others, action could simply mean spreading the word—talking to family, friends, and co-workers about what they can each do to drive change.





# EWB's greatest asset: People

Our aspirations and approach set us apart from other organisations, but what makes EWB truly unique is our 30,000 members. Their dedication to our vision is unparalleled.

EWB members are exceptional people—from our overseas volunteers and paid staff, to our chapter leaders and members—whose unique combination of passion, intellect, and ownership of our work fuels our impact.

The passion is seen in a Dalhousie Chapter volunteer, busy engaging Halifax commuters in a discussion about development on a cold March day. The intellect shines through a volunteer in Malawi who refuses to accept the status quo, instead evaluating past projects and developing recommendations to increase her partner's impact on the lives of the poor. The ownership shows in the work of an engineering student from Calgary who sees an opportunity to engage his fellow classmates, sowing the seeds of what is now EWB's national Curriculum Enhancement program.

EWB is dedicated to these initiatives and to fostering the leadership of all members so that they can continue to drive change.

In 2007, the incredible leaders who make up EWB were recognized by the prestigious Future Leaders Award, which is conferred by Canada's Public Policy Forum, a prominent group of public- and private-sector figures. This award adds to a growing list of accolades that recognize the contributions of EWB members to civic engagement in Canada and their influence on government policy.

## AWARDS

- Future Leaders, *Public Policy Forum*
- Information Society ICT4D Award, *The United Nations World Summit*
- International Co-operation Award, *CIDA/CME*
- International Co-operation Award, *CCIC*
- Technology Benefiting Humanity Laureate, *Tech Museum*
- Social Impact Award, *CPEX*
- Grand Prize, *Forces Avenir*
- Global Junior Challenge Award, *Digital World Foundation*

- » ABOVE: Members of EWB's Concordia University Chapter in Montréal.
- » FACING: EWB overseas volunteer Trina Wushke with staff at her partner organisation Total Land Care, Malawi.



# EWB's Rigorous Approach

The best companies are those who understand that great ideas have no traction without management rigor. We share this belief, combining the best of private-sector management with a social focus. EWB's detailed annual plans, performance evaluations, and reports to our Board allow us to know how we are doing and where we need to improve.

In 2007, we improved our capacity to plan and evaluate our work overseas. We developed plans for our work in each of our four focus countries for the next five years. These strategies outline the sectors in which EWB can have the most substantial impact, and how this impact will be monitored and evaluated.

In Canada, we have developed mechanisms to measure opinion and behaviour change among those who interact with EWB. By surveying engineering and high school students, as well as members of the engineering profession and the wider communities in which we work, we will be able to better evaluate our programs, and be better informed on how we can improve our work.

EWB sets operational plans each year that outline our stretch goals, and against which we measure our achievements honestly. We share these with you in the table below, outlining our performance in each of our key operational areas against the ambitious goals set.

PROGRAM AREA	QUALITY IMPROVEMENT OBJECTIVES	PERCENTAGE OF QUANTITATIVE GOALS ACHIEVED	PERCENTAGE OF AMBITIOUS QUALITATIVE GOALS ACHIEVED					
			20%	40%	60%	80%	100%	
Junior Fellowship	9	100%				77%		
Long-term Overseas Program	12	90%				75%		
School Outreach	8	110%				81%		
Member Learning	10	90%				75%		
Curriculum Enhancement	12	100%				83%		
Public Engagement	12	100%				79%		
National Conference	6	95%					90%	
Chapter Leadership	6	100%					83%	
Administrative Processes	4	100%						100%
Communications	12	90%				77%		
Fundraising	12	85%				73%		
IT	9	100%						100%



# Independent: EWB's 2007 financial summary

EWB is dedicated to maintaining our independence. To do so, we are committed to having a diversified funding base that is not heavily reliant on any single source. In maintaining our independence we are able to stay cutting edge, share the realities we see through our work on the ground, continuously innovate, and set our priorities based on where we can best contribute, rather than shift our work in accordance with those of any single large funding agency.

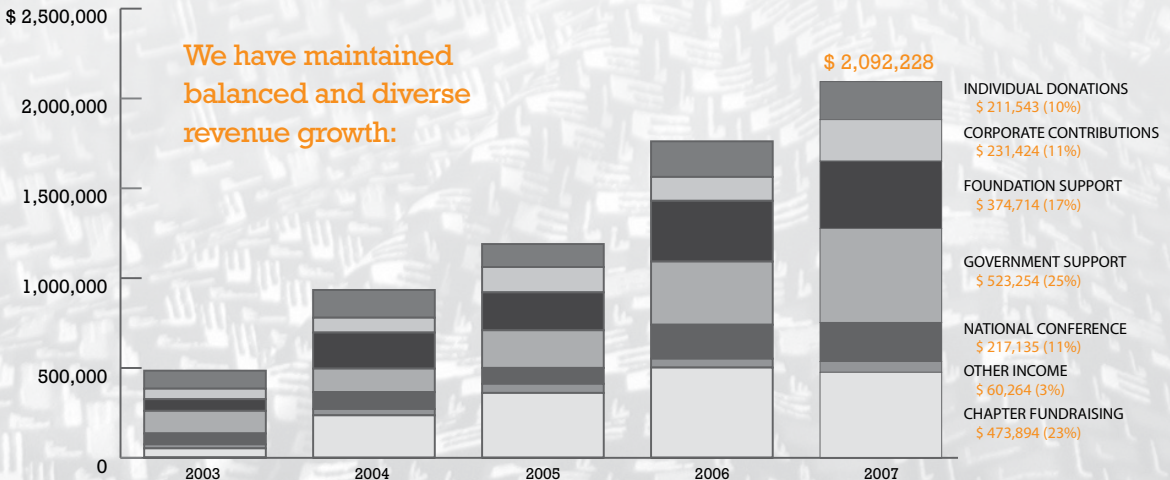
By supporting EWB financially, you are contributing to this independence and enabling us to have impact where it matters most: on the communities in which we work.

When you invest in EWB, you can be proud to be investing in change. We are focused on results—

understanding where and how we are affecting change in impoverished communities—so that your contribution will always have an impact. We have among the lowest-cost models for sending volunteers overseas of any Canadian organisation, yet remain one of the most effective, proving that we are able to do a lot with a little.

We value your donation as much as you do and we promise to remain transparent as to how your contribution is used. Our strong governance, rigorous financial checks on funds raised and spent, and our adherence to Imagine Canada's Ethical Fundraising and Accountability Code ensure that your gift to EWB will always be used responsibly.

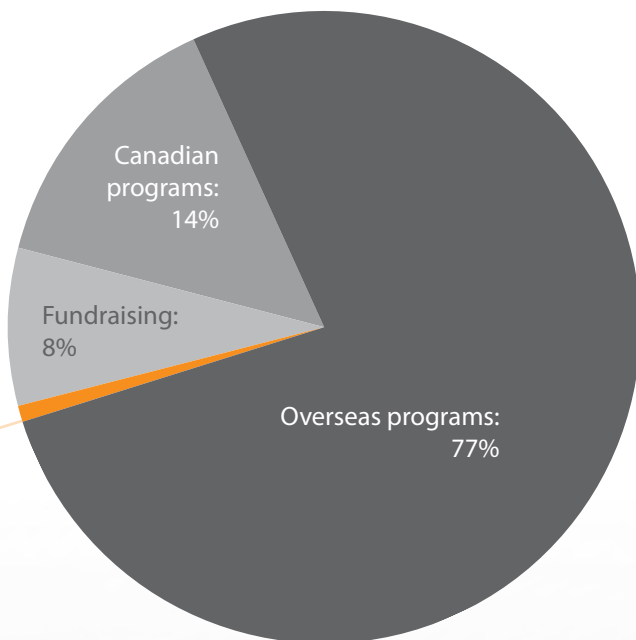
**Thank you for contributing to EWB.**



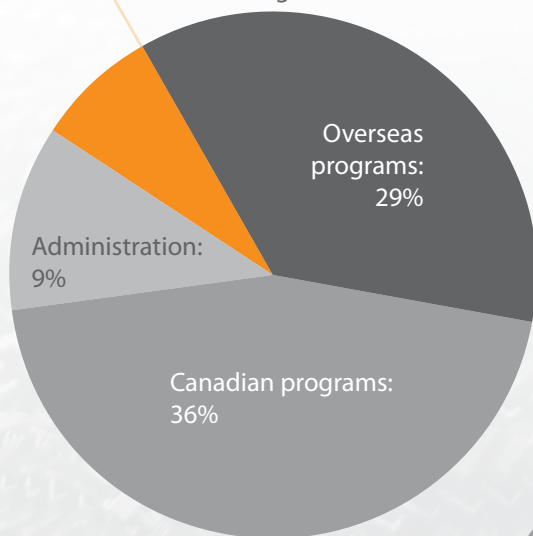


For every \$100 you contributed to EWB in 2007, we spent \$77 on our Overseas programs.

Administration: 1%



Fundraising: 6%

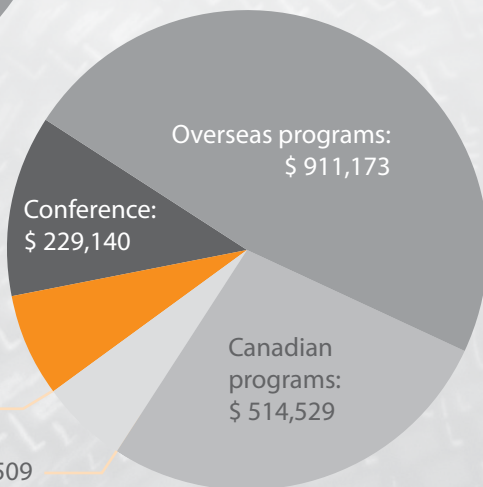


Contributions from directed grants and other 'tied' sources provide critical support for our Canadian programs.

We spent a total of \$1,893,251.

Fundraising: \$ 129,900

Administration: \$ 108,509



# Deloitte.

**To the Members of  
Engineers Without Borders (Canada) /  
Ingénieurs Sans Frontières (Canada)**

We have audited the balance sheet of Engineers Without Borders (Canada) / Ingénieurs Sans Frontières (Canada) as at October 31, 2007 and the statements of operations and changes in fund balances for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of revenue from this source was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, assets and unrestricted fund balance.

In our opinion, except for the effects of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donations referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Organization as at October 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Deloitte & Touche LLP*

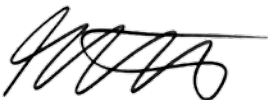
Chartered Accountants  
Licensed Public Accountants

Toronto, Ontario  
December 7, 2007

## BALANCE SHEET

October 31, 2007	2007	2006
		(Note 7)
<b>ASSETS</b>		
CURRENT		
Cash	\$ 237,979	\$ 173,396
Accounts Receivable	302,805	95,056
Prepaid Expenses	32,776	10,148
	<u>573,560</u>	<u>278,600</u>
CAPITAL ASSETS (Note 4)	7,807	14,434
INTANGIBLES (Note 5)	102,700	43,167
	<u>\$ 684,067</u>	<u>\$ 336,201</u>
<b>LIABILITIES</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 126,996	\$ 57,416
Deferred revenue (Note 6)	109,185	76,476
	<u>236,181</u>	<u>133,892</u>
DEFERRED REVENUE	46,600	–
	<u>282,781</u>	<u>133,892</u>
<b>FUND BALANCES</b>		
INVESTED IN CAPITAL ASSETS	7,807	14,434
UNRESTRICTED	393,479	187,875
	<u>401,286</u>	<u>202,309</u>
	<u>\$ 684,067</u>	<u>\$ 336,201</u>

## APPROVED BY THE BOARD



George Roter  
Director



Patrick Pichette  
Director

## STATEMENT OF OPERATIONS

Year ended October 31, 2007	2007	2006
		(Note 7)
<b>REVENUES</b>		
Government support	\$ 523,254	\$ 351,685
Foundation support	374,714	338,014
Individual donations (Note 11)	211,543	198,175
National conference	217,135	188,743
Corporate contributions	231,424	90,704
Other income	31,094	28,508
Membership fees	29,170	21,115
Chapter fundraising		
Donations (Note 11)	243,428	257,383
Canadian University support	223,888	240,981
Other chapter income	6,578	2,000
	<b>2,092,228</b>	<b>1,717,308</b>
<b>DIRECT PROJECT COSTS</b>		
Overseas programs (Note 9)	911,173	787,775
Canadian programs (Note 10)	514,529	503,638
National conference	229,140	193,748
	<b>1,654,842</b>	<b>1,485,161</b>
<b>OPERATING EXPENSES</b>		
Management and general	108,509	89,633
Fundraising	129,900	53,975
	<b>1,893,251</b>	<b>1,628,769</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 198,977</b>	<b>\$ 88,539</b>

## STATEMENT OF CHANGES IN FUND BALANCES

Year ended October 31, 2007	2007			2006
	Invested in Capital Assets	Unrestricted	Total	Total (Note 7)
<b>BALANCE, BEGINNING OF YEAR, AS RESTATED (Note 7)</b>	\$ 14,434	\$ 187,875	\$ 202,309	\$ 113,770
<b>EXCESS OF REVENUES OVER EXPENSES (EXPENSES OVER REVENUES)</b>	(6,627)	205,604	198,977	88,539
<b>BALANCE, END OF YEAR</b>	<b>\$ 7,807</b>	<b>\$ 393,479</b>	<b>\$ 401,286</b>	<b>\$ 202,309</b>

# NOTES TO THE FINANCIAL STATEMENTS

October 31, 2007

## 1. DESCRIPTION OF BUSINESS

Engineers Without Borders (Canada) / Ingénieurs Sans Frontières (Canada) (the "Organization") commenced operations in 1999. Subsequently, the Organization was incorporated without share capital under the Canada Corporations Act on December 28, 2000. The Organization was registered as a Charity on November 23, 2001 under the Income Tax Act. While registered, the Organization is exempt from income taxes, and may issue tax deductible receipts to donors.

The Organization was established to improve the quality of life of people in developing communities by helping them gain access to appropriate technology. This work involves building capacity among local organizations and individuals so that solutions are locally generated and available. It also involves working in Canada on policy and attitudinal change to benefit human development overseas.

These financial statements include the assets and liabilities and revenues and expenses of the organization's 26 (2006 - 25) university-based and 7 (2006 - 6) professional chapters across Canada. These chapters undertake fundraising activities in order to run local education and outreach programs, and to contribute to overseas programs.

## 2. CHANGE IN ACCOUNTING POLICY

On November 1, 2006, the Organization adopted the Canadian Institute of Chartered Accountants' revised standards on recognition and measurement and presentation of financial instruments for not-for-profit organizations.

In accordance with these revised standards, the Organization has classified each of its financial instruments into accounting categories effective November 1, 2006. The category for an item determines its subsequent accounting under the revised standards. The Organization has classified its cash as "held-for-trading". "Held-for-trading" items are carried at fair value, with changes in their fair value recognized in the Statement of Operations in the current period. Accounts receivable has been classified as "loans and receivables". "Loans and receivables" are carried at amortized cost, using the effective interest method, net of any impairment. Accounts payable and accrued liabilities have been classified as "other liabilities". "Other liabilities" are carried at amortized cost, using the effective interest method. As required, the revised standards have been applied retrospectively as at November 1, 2006 without restatement of the comparative amounts.

As a result of adopting the revised standards as at November 1, 2006, the carrying values of all of the Organization's financial instruments have remained the same as the carrying values recorded as at October 31, 2006.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### Revenue recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### Capital assets

Computer equipment is stated at cost less accumulated amortization and is amortized on a straight-line basis over three years.

### Donations-in-kind

The work of the Organization is dependent on the services of many volunteers. Because these services are not normally purchased by the Organization and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

Other donations-in-kind are recognized in the financial statements if they are normally purchased and their fair value can be established. The amount recognized for 2007 is as follows:

	2007	2006
Aeroplan points	<b>\$ 87,251</b>	\$ 31,392
Other	<b>2,397</b>	1,570
	<b>\$ 89,648</b>	\$ 32,962

### Organizational and development costs

Organizational and development costs are amortized on a straight-line basis over four years, commencing in 2003.

### Aeroplan points

In accordance with an agreement, the Organization has the right to redeem Aeroplan points in return for airline flights. The points are recorded based on the agreed upon unit value as an intangible asset and corresponding deferred revenue and are recognized as revenue and expenses as the points are used. The points that are not expected to be used within the next year are presented on the balance sheet as long-term deferred revenue.

**4. CAPITAL ASSETS**

	2007			2006
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer Equipment	\$ 26,079	\$ 18,272	\$ 7,807	\$ 14,434

Capital asset additions during the year amounted to \$nil (2006 - \$12,223), while amortization amounted to \$6,627 (2006 - \$4,800).

**5. INTANGIBLES**

	2007			2006
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Organizational and development Costs	\$ 21,000	\$ 21,000	\$ —	\$ 875
Aeroplan points			102,700	42,292
			\$ 102,700	\$ 43,167

Organizational and development costs were incurred in creating, registering, and developing the organization.

Amortization of Organizational and development costs for the year amounted to \$875 (2006 - \$5,250).

The balance of the Aeroplan points consists of:

Balance, beginning of year	\$ 42,292
Additions	107,126
Redemptions	(46,718)
Balance, end of year	\$ 102,700

**6. DEFERRED REVENUE**

	2007	2006
Aeroplan	\$ 56,100	\$ 42,292
Harrison-Cooper Foundation	15,000	—
Canadian Water Network	—	25,000
Canadian International Development Agency (CIDA)	38,085	8,164
Other	—	1,020
	\$ 109,185	\$ 76,476

CIDA amounts include funds for specific grants: International Youth Internship Program and Stand Alone Public Engagement Fund.

**7. RESTATEMENT**

The Organization changed its policy in 2007 with respect to the recognition of revenue related to Aeroplan points. Previously, revenue was recognized at the time of receipt of the points. The current policy recognizes revenue when the points are used.

As a result of the new policy, corporate contributions revenues for 2006 included \$42,292 related to Aeroplan points which should have been included in deferred revenue. The 2006 amounts have been restated to reflect the change in accounting policy. The effect of the restatement is as follows:

	<u>Effect on 2006</u>
Decrease in corporate contributions revenue	\$ 42,292
Decrease in excess of revenues over expenses	\$ 42,292
Increase in deferred revenue	\$ 42,292
Decrease in closing unrestricted and total fund balances	\$ 42,292
Decrease in opening unrestricted and total fund balances	—

**8. LEASE COMMITMENTS**

The Organization is committed under an operating lease for the rental of premises expiring June 2011. The following is a schedule of future lease payments, including both common costs and GST.

Year ending October 31, 2008	
2009	\$ 65,455
2010	70,709
2011	74,210
2012	50,569
Total lease payments	<u>\$ 260,943</u>

**9. OVERSEAS PROGRAMS**

The Organization had 82 volunteers overseas during 2007 (76 during 2006). Overseas program expenses were as follows:

	<u>2007</u>	2006
Overseas volunteer costs	<b>\$ 586,465</b>	\$ 567,866
Program management, evaluation and common expenses	<b>324,708</b>	219,909
	<u><b>\$ 911,173</b></u>	<u>\$ 787,775</u>

**10. CANADIAN PROGRAMS**

Canadian program expenses relate to international development education programs at the Organization's 33 chapters across Canada. Canadian program expenses were as follows:

	<u>2007</u>	2006
Education and Outreach	<b>\$ 281,438</b>	\$ 277,790
Program support and development, and common expenses	<b>233,091</b>	225,848
	<u><b>\$ 514,529</b></u>	<u>\$ 503,638</u>

**11. DONATIONS**

Chapter donations are reported net of fundraising costs of \$79,113 (2006 - \$67,024). Fundraising costs include event expenses such as banquet and gala costs as well as the cost of materials sold.

Individual donations are reported net of material costs of \$8,175 (2006 - \$6,799). Material costs include printing costs of annual calendars and holiday cards.

**12. GUARANTEE**

Indemnity has been provided to all directors and officers of the Organization for various items including, but not limited to, all costs to settle suits or actions due to their involvement with the Organization, subject to certain restrictions. The Organization has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The maximum amount of any potential future payments cannot be reasonably estimated.

**13. STATEMENT OF CASH FLOWS**

A statement of cash flows has not been presented since the information it would contain is readily available from these financial statements.

**14. COMPARATIVE AMOUNTS**

Certain of the prior year's amounts have been restated to reflect the change in accounting for Aeroplan points (Note 7).

# Thank you

We would like to extend our gratitude to everyone who gave to EWB in 2007. Your collective generosity enabled us to reach more people than ever before and bring us closer to our goal of ending poverty.

## Thank you.

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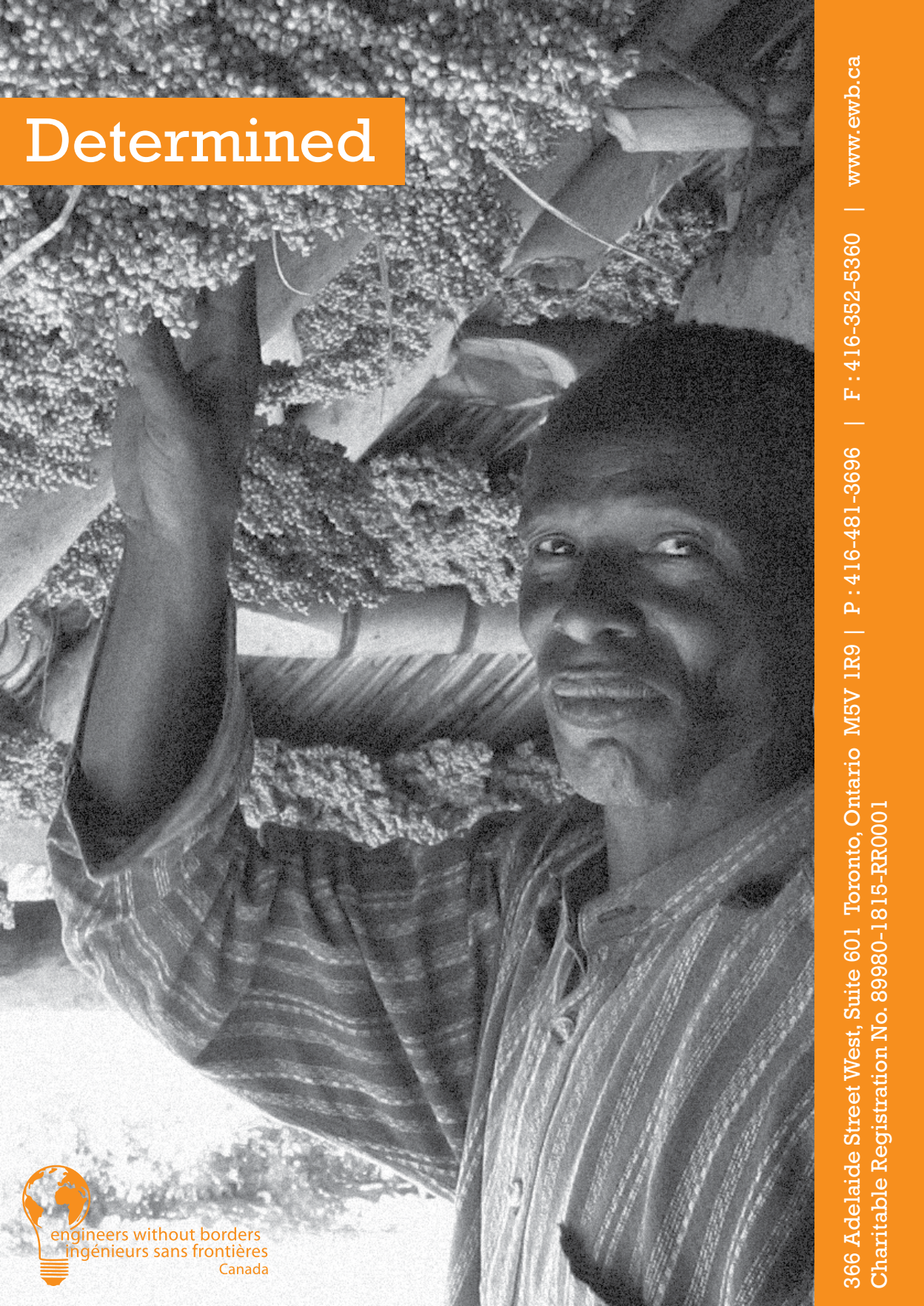
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