

2021 Annual General Meeting

December 6 at 6:00pm PST

Held online via Zoom at the following link:

<https://us02web.zoom.us/j/85640960219?pwd=NTdwZDRDU0xwWDE4dDFES1VtT3lIQT09>

AGENDA:

- Call to order and adoption of the Agenda*
- Ratification of the Minutes of the 2020 Annual General Meeting*
- Ratification of Board and Staff activities for the previous year
 - President's Report*
 - Staff Report*
- Acceptance of the Auditor's Report and Audited Financial Statements*
- Appointment of the auditor
- Election of directors
 - Nominations Committee Report*
- Other motions and/or special resolutions:
 - Name change
 - Bylaw changes*

* *Corresponding documents are listed below.*



2020 ANNUAL GENERAL MEETING MINUTES (Draft)

Thursday, December 10th, 2020

Held via Zoom

| AGM Attendees | |
|----------------------------|-----------------------------|
| Cal Currie (Powder Hounds) | Chelsey Archer (PASS) |
| Corinne Rislér (BCAS) | Ellen Fulton (BCAS) |
| Kay Fulford (BCAS) | James Peters (VASS) |
| Jeff Sauv  (BCAS) | Keivan Hirji (BCAS) |
| Mike Spooner (VISAS) | Nicolas Riopel (ASSP) |
| Peter Lawson (SSASS) | Sandy VanKleeck (CASS) |
| Sasha Djurdjevic (BCAS) | Sarah Morris-Probert (BCAS) |
| Susan Hughes (BCAS) | Tia Shuster (Whitewater) |

| Agenda Item | Minutes |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Call to order and adoption of agenda | <p>President, Sarah Morris-Probert (Sarah) calls the 2020 AGM to order at 6:33PM PST. Sarah welcomes all to the meeting and asks Jeff Sauv  (Jeff) to take a roll call of attendees and run through the voting procedures.</p> <p>Quorum is established.</p> <p>MOTION: To adopt the agenda as presented. MOVED BY: Sasha Djurdjevic SECONDED BY: Kay Fulford RESULT: Carried, unanimously.</p> |
| Ratification of previous Minutes | <p>There are no amendments suggested to the 2019 annual general meeting minutes circulated in advance of the meeting.</p> <p>MOTION: To adopt the minutes of the 2019 annual general meeting as distributed. MOVED BY: Sasha Djurdjevic SECONDED BY: Peter Lawson RESULT: Carried, unanimously.</p> |

| | |
|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Ratify Board of Directors activities for the previous year</p> | <p>Sarah directs delegates to her President's Report posted and distributed in advance of the meeting. Sarah thanks her fellow directors, staff, and clubs for their hard work and support, especially of late given the pandemic.</p> <p>Jeff directs delegates to the Staff Report posted and distributed in advance of the meeting. Jeff thanks the board of directors for their support and the BCAS staff. A brief overview of last season is provided, with highlights including the events and instructor training delivered, the revival of the adaptive equipment program, and the partnership and collaboration with club leadership.</p> |
| <p>Financials</p> | <p>Treasurer, Sasha Djurdjevic (Sasha) speaks to the audited financials as posted and distributed in advance of the meeting. Sasha provides a brief overview of a strong and stable financial year. All are encouraged to ask any questions regarding the financials during the meeting, or at any other time afterwards.</p> <p><u>MOTION:</u> To accept the audited financial statements for the fiscal year ending April 30th, 2020 as prepared by Baker Tilly WM LLP. MOVED BY: Kay Fulford SECONDED BY: Cal Currie RESULT: Carried, unanimously.</p> <p><u>MOTION:</u> To appoint Baker Tilly WM LLP as the auditor for the fiscal period ending April 30th, 2021. MOVED BY: Keivan Hirji SECONDED BY: Kay Fulford RESULT: Carried, unanimously.</p> |
| <p>Nominations</p> | <p>Sarah draws everyone's attention to the Nominations Committee report circulated in advance of the meeting. There is no necessity for a vote as positions are by acclamation. Regardless, Sarah provides a summary of those standing for re-election (Sasha Djurdjevic, Dina Genkin, Sarah Morris-Probert, Jeff Scott), and those who have a term that ends in 2021 (Kay Fulford, Keivan Hirji).</p> |

| | |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Additionally, Ellen Fulton is put forward to join the board by the Nominations Committee. Ellen is introduced and speaks briefly, after which time the slate of directors (including term-expiration) are confirmed as follows:</p> <ul style="list-style-type: none"> • Djurdjevic, Sasha (2022) • Fulford, Kay (2021) • Fulton, Ellen (2022) • Genkin, Dina (2022) • Hirji, Keivan (2021) • Morris-Probert, Sarah (2022) • Scott, Jeff (2022) |
| <p>Adjournment</p> | <p><u>MOTION:</u> To adjourn the 2020 BC Adaptive Snowsports annual general meeting. MOVED BY: Mike Spooner SECONDED BY: Kay Fulford RESULT: Carried, unanimously.</p> <p>The meeting is adjourned at 7:00PM PST.</p> |

PRESIDENT'S REPORT 2021 ANNUAL GENERAL MEETING

During a year that was difficult for so many, we reflect back on the importance of supporting one another. I am deeply appreciative of the volunteers who give their time and do their part to make our mountains accessible. Along with our volunteers, I am motivated to provide opportunity for our participants. Despite the pandemic last season, we were able to deliver many programs, 499 participants signed up, as did 829 volunteers and instructors. We did however witness a reduction in membership. We are optimistic that the upcoming season may allow us to return in full force. We will ensure delivery of the annual pre-course, our Summit, certification and volunteer training, and some of our amazing annual events for participants including the All Mountain Camp and Carving the Future (a new initiative held in partnership with Alpine Canada).

Despite the lack of activity on snow last season, our board and staff kept busy. We were fortunate to have a strong financial year, and we pursued with vigor any and all grants, partnerships, and relief funding available to us. With the pause in on-snow activity, we took the time to review our governance. The board will be adopting a new suite of policies and will inform all at our AGM. Of note, we are completing the final step in the name change at our AGM and will ask those in attendance to endorse a motion to formally change our name from "Disabled Skiers Association of BC" to "BC Adaptive Snowsports Association". This will require changes to our bylaws as well.

I would like to thank our staff, my colleagues on the board, and our club leaders for their perseverance and care over the 2020-21 season.

Thank you all and stay safe,



Sarah Morris-Probert
President, BC Adaptive Snowsports

STAFF REPORT 2021 ANNUAL GENERAL MEETING

Please accept the following report on behalf of the staff at BC Adaptive Snowsports, and for the period of May 2020 to April 2021 (or also known as “last season”). This report is not a comprehensive summary of all activity, but rather a summary of key metrics and updates from 2020-2021.

Membership

After a modest increase in membership from the 2018-2019 to the 2019-2020 season, the pandemic had a significant impact on our membership numbers in 2020-2021. However, we were fortunate to have 1,328 individuals registered within BC Adaptive Snowsports and across the 15 member clubs as listed below:

| Membership Registration | 2018-19 Season | 2019-20 Season | 2020-21 Season |
|-------------------------|----------------|----------------|----------------|
| Participants | 891 | 961 | 499 |
| Volunteers, Instructors | 1152 | 1209 | 829 |
| Total | 2043 | 2170 | 1,328 |

| Club | Acronym | Mountain(s) |
|---------------------------------------|-----------|---------------------|
| Adaptive Sports at Sun Peaks | ASSP | Sun Peaks |
| Baldy Blue Jays Adaptive Sports | Blue Jays | Baldy Mountain |
| Caledonia Snowsports Society | CASS | Caledonia Mountain |
| East Kootenay Adaptive Snowsports | EKAS | Kimberly |
| Fernie Adaptive Snow Program | FIRE | Fernie |
| Northern Adaptive Snowsports Club | NASS | Hudson Bay Mountain |
| Panorama Adaptive Sports Society | PASS | Panorama |
| Powderhounds Adaptive Snowsports | PAS | Big White |
| Red Adaptive Ski Program | RASP | Red Mountain |
| Revelstoke Adaptive Sports Program | RAD | Revelstoke |
| Sasquatch Mountain / Hemlock Ski Club | Sasquatch | Sasquatch Mountain |

| | | |
|---------------------------------------------|------------|---------------------|
| Silver Star Adaptive Snowsports | SSASS | Silver Star |
| Vancouver Adaptive Snowsports | VASS | N. Shore Mountains |
| Vancouver Isl. Soc. for Adaptive Snowsports | VISAS | Mount Washington |
| Whistler Adaptive Sports Program | WASP | Whistler Blackcomb |
| Whitewater Adaptive | Whitewater | Whitewater Mountain |

Courses & Events

With the pandemic and our provincial health officer orders for British Columbia, it was a challenging season to deliver training and certification for volunteer instructors. We were able to provide limited education in some areas (i.e. ASD L1 at Panorama), but our instructor training initiatives were forced to move online. This included regular sessions with our Level 3 candidates. In an effort to engage with our volunteers given the restrictions, BC Adaptive Snowsports hosted an online series known as “Lessons on Lessons” (<https://bcadaptive.com/lessons-on-lessons-series-available-for-viewing/>).

As with most sport related events in the 2020-2021 season, we were unfortunately unable to deliver our annual events. This included the cancellation of the Summit, SheCan, All Mountain Camps, and the Club Conference.

Partnership

BC Adaptive Snowsports was deeply appreciative of the partners who ‘stuck with us’ despite the lack of activity as a result of the pandemic. We welcomed The Fairmont Chateau Whistler and the Sun Peaks Grand Hotel & Conference Centre as new partners in the 2019-2020 season. The Fairmont Chateau Whistler will continue to serve as the lead sponsor of the new annual Provincial Club Conference. As well, the Sun Peaks Grand will be the presenting partner of the Summit for the next three years.

Last season, BC Adaptive Snowsports was fortunate to have brought on board the BC Rehab Foundation for a significant donation. As a result, we were able to have two rounds of funding made available for our adaptive equipment grant program, as delivered through our partner clubs.

In closing, we would like to thank our clubs, club leaders, and the amazing volunteers who deliver the services in our communities across British Columbia. It was a year of 'Return to Sport' plans and ongoing cancellations. However, we are excited for the 2021-2022 season – when we can return to the snow and ensure we get our participants back out on the hills and mountains. Thank you for all you do for our adaptive snowsports community.

Respectfully submitted,



Jeff Sauvé,
Executive Director

B.C. ADAPTIVE SNOWSPORTS

Vancouver, B.C.

FINANCIAL STATEMENTS

April 30, 2021



Baker Tilly WM LLP

900 - 400 Burrard Street
Vancouver, BC
Canada V6C 3B7
T: 604.684.6212
F: 604.688.3497

vancouver@bakertilly.ca
www.bakertilly.ca

INDEPENDENT AUDITOR'S REPORT

To the Members of B.C. Adaptive Snowsports:

Opinion

We have audited the financial statements of B.C. Adaptive Snowsports (the "association"), which comprise the statement of financial position as at April 30, 2021, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the association as at April 30, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the association 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 accounting standards for not-for-profit organizations, 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 association'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 association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

Auditor's 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 auditor's 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 these 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 association'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 association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the association 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.



We 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Baker Tilly WM LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, B.C.
October 5, 2021

B.C. ADAPTIVE SNOWSPORTS

STATEMENT OF OPERATIONS

For the year ended April 30, 2021

| | 2021 | 2020 |
|--------------------------------------------------------|----------------|----------------|
| | \$ | \$ |
| Revenues | | |
| Provincial government | 249,517 | 203,740 |
| Wage subsidies (Note 7) | 75,950 | 2,020 |
| Fundraising | 58,281 | 141,710 |
| Memberships, dues and association fees | 50,027 | 125,811 |
| Interest and investment income (Note 8) | 13,574 | 14,655 |
| CEBA loan forgiveness (Notes 6 and 7) | 10,000 | - |
| Gifts | 5,467 | 34,247 |
| Canada Emergency Rent Subsidy (Note 7) | 4,033 | - |
| | <u>466,849</u> | <u>522,183</u> |
| Expenditures | | |
| Amortization of property and equipment | 1,125 | 3,721 |
| Assistance funding | 28,665 | 26,500 |
| Bank charges and interest | 1,079 | 3,975 |
| Communications and marketing | 6,353 | 5,645 |
| Education and training | 1,982 | 2,701 |
| Entry fees | 3,555 | 18,496 |
| Equipment expense | 14,684 | 14,632 |
| Events | 6,934 | 71,552 |
| Honorariums | 750 | 7,550 |
| Insurance | - | 825 |
| Meals and entertainment | 135 | 997 |
| Meetings | 258 | 3,022 |
| Membership dues | 24,906 | 61,802 |
| Occupancy cost | 13,200 | 13,044 |
| Office | 4,702 | 5,146 |
| Professional services | 42,813 | 51,794 |
| Staffing | 168,652 | 182,519 |
| Telephone, data and IT | 6,427 | 7,975 |
| Travel | 134 | 8,545 |
| | <u>326,354</u> | <u>490,441</u> |
| Excess of revenues over expenditures before other item | 140,495 | 31,742 |
| Other income (expense) | | |
| Loss on donation of property and equipment | (3,792) | (8,175) |
| Excess of revenues over expenditures | <u>136,703</u> | <u>23,567</u> |

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

B.C. ADAPTIVE SNOWSPORTS

STATEMENT OF CHANGES IN NET ASSETS

For the year ended April 30, 2021

| | Unrestricted \$ | Invested in property and equipment \$ | Total 2021 \$ | Total 2020 \$ |
|--------------------------------------|--------------------|------------------------------------------------|---------------------|---------------------|
| Balance, beginning | 244,153 | 4,888 | 249,041 | 225,474 |
| Excess of revenues over expenditures | 136,703 | - | 136,703 | 23,567 |
| Amortization | 1,125 | (1,125) | - | - |
| Purchase of equipment | (1,731) | 1,731 | - | - |
| Donation of equipment | 3,792 | (3,792) | - | - |
| Balance, ending | 384,042 | 1,702 | 385,744 | 249,041 |

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

B.C. ADAPTIVE SNOWSPORTS

STATEMENT OF FINANCIAL POSITION

April 30, 2021

| | 2021 | 2020 |
|------------------------------------|----------------|---------------|
| | \$ | \$ |
| Assets | | |
| Current | | |
| Cash (Note 3) | 455,298 | 279,164 |
| Receivables | 250 | 23,189 |
| Prepaid expenses | 6,027 | 12,863 |
| GST receivable | <u>1,298</u> | <u>2,497</u> |
| | 462,873 | 317,713 |
| Property and equipment (Note 4) | <u>1,702</u> | 4,888 |
| | 464,575 | 322,601 |
| Liabilities | | |
| Current | | |
| Payables and accruals | 28,158 | 10,940 |
| Deferred revenue (Note 5) | <u>20,673</u> | <u>62,620</u> |
| | 48,831 | 73,560 |
| CEBA loan payable (Note 6) | <u>30,000</u> | - |
| | <u>78,831</u> | <u>73,560</u> |
| Net Assets | | |
| Unrestricted | 384,042 | 244,153 |
| Invested in property and equipment | <u>1,702</u> | <u>4,888</u> |
| | 385,744 | 249,041 |
| | 464,575 | 322,601 |

Impact of COVID-19 (Note 11)

Approved by the Directors:





B.C. ADAPTIVE SNOWSPORTS

STATEMENT OF CASH FLOWS

For the year ended April 30, 2021

| | 2021 | 2020 |
|---------------------------------------------------|-----------------|----------------|
| | \$ | \$ |
| Cash flows related to operating activities | | |
| Excess of revenues over expenditures | 136,703 | 23,567 |
| Adjustments for items which do not affect cash: | | |
| Amortization of property and equipment | 1,125 | 3,721 |
| Loss on donation of property and equipment | 3,792 | 8,175 |
| Forgivable government assistance | <u>(10,000)</u> | <u>-</u> |
| | 131,620 | 35,463 |
| Changes in non-cash working capital: | | |
| Receivables | 22,939 | 2,378 |
| Prepaid expenses | 6,836 | (10,140) |
| GST receivable | 1,199 | (673) |
| Payables and accruals | 17,218 | (8,978) |
| Deferred revenue | <u>(41,947)</u> | <u>50,692</u> |
| | 137,865 | 68,742 |
| Cash flows related to investing activity | | |
| Purchase of property and equipment | (1,731) | (1,644) |
| Cash flows related to financing activity | | |
| Proceeds from CEBA loan payable | <u>40,000</u> | <u>-</u> |
| Net increase in cash | 176,134 | 67,098 |
| Cash, beginning | 279,164 | 212,066 |
| Cash, ending | <u>455,298</u> | <u>279,164</u> |

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

B.C. ADAPTIVE SNOWSPORTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2021

1. Nature of operations

B.C. Adaptive Snowsports (the "association") is a non-profit organization incorporated under the Society Act of British Columbia. The association promotes and provides skiing programs and services to all persons with a disability. Under the provisions of the Income Tax Act, the Association is a charitable organization and is exempt from Canadian federal and provincial income taxes.

2. Significant accounting policies

The association follows accounting principles generally accepted in Canada in preparing its financial statements. The significant accounting policies used are as follows:

Property and equipment

Property and equipment are carried at cost less accumulated amortization. Amortization is calculated annually as follows:

| | |
|-------------------|-----------------------|
| Equipment | 5 years straight-line |
| Computer hardware | 3 years straight-line |

Impairment of long-lived assets

When an item of property and equipment or an intangible asset no longer has any long-term service potential to the association, the excess of its carrying amount over any residual value is recognized as an expense in the statement of operations.

Revenue recognition

The association follows the deferral method of accounting for revenue. Restricted contributions are recorded 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.

Government funding for operating expenses under the Government of Canada's COVID-19 response programs is recorded as other income when the assistance is receivable.

Forgivable loans comprise government assistance that is forgiven on the condition that the association continues to meet certain requirements specified at the time of entitlement. Forgivable loans are recognized as other income. If conditions arise that would cause the forgivable loan to be repayable, the association recognizes a liability to repay the assistance in the period the conditions occurred. Loans from governments and their agencies having normal commercial characteristics are not considered to be government assistance.

B.C. ADAPTIVE SNOWSPORTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2021

2. Significant accounting policies (continued)

Financial instruments

Measurement of financial instruments

The association measures its financial assets and financial liabilities at fair value at the acquisition date, except for financial assets and financial liabilities acquired in related party transactions. Transaction costs related to the acquisition of financial instruments subsequently measured at fair value are recognized in excess of revenue over expenditures when incurred. The carrying amounts of financial instruments not subsequently measured at fair value are adjusted by the amount of the transaction costs directly attributable to the acquisition of the instrument.

The association subsequently measures all of its financial assets and financial liabilities at amortized cost.

Impairment

Financial assets measured at amortized cost are assessed for indications of impairment at the end of each reporting period. If impairment is identified, the amount of the write-down is recognized as an impairment loss in excess of revenue over expenditures. Previously recognized impairment losses are reversed when the extent of the impairment decreases, provided that the adjusted carrying amount is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenue over expenditures.

Contributed materials and services

Contributed materials and services are not recognized in the financial statements unless they are substantial, a fair value can be reasonably estimated, and the materials and services are used in the normal course of operations and would otherwise have been purchased. No contributed materials and services of a material amount were recognized in the years ending 2021 and 2020.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

B.C. ADAPTIVE SNOWSPORTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2021

3. Restricted Cash

Cash includes funds in a separate bank account (the "Gaming account") that are externally restricted by the Province of B.C. Community Gaming Grants Branch (the "Branch") for specific programs applied for by the association and approved by the Branch. During the year, the association received funds for staff wages and other costs essential for the delivery of athletic programs, of which \$9,836 (2020 \$18) remained in the Gaming account as of April 30, 2021.

4. Property and equipment

| | Cost | Accumulated amortization | 2021 Net carrying amount | 2020 Net carrying amount |
|-----------------------------|----------------|-----------------------------|--------------------------------|--------------------------------|
| | \$ | \$ | \$ | \$ |
| Equipment | 121,496 | 121,496 | - | 3,792 |
| Technical Program Equipment | 2,918 | 2,918 | - | - |
| Computer hardware | 12,276 | 10,574 | 1,702 | 1,096 |
| | <u>136,690</u> | <u>134,988</u> | <u>1,702</u> | <u>4,888</u> |

5. Deferred revenue

| | Balance, beginning of year | Funding received | Revenue recognized | Balance, end of year |
|---------------------|----------------------------------|---------------------|-----------------------|-------------------------|
| | \$ | \$ | \$ | \$ |
| Via Sport BC grant | 56,870 | 56,870 | (113,740) | - |
| Gaming Funds | - | 90,000 | (80,327) | 9,673 |
| Fundraising revenue | 3,250 | 5,250 | - | 8,500 |
| WISE fund | 2,500 | - | - | 2,500 |
| | <u>62,620</u> | <u>152,120</u> | <u>(194,067)</u> | <u>20,673</u> |

B.C. ADAPTIVE SNOWSPORTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2021

6. Canada Emergency Business Account loan

During the year, the association received a \$40,000 loan under the Canada Emergency Business Account (“CEBA”) program. The loan is guaranteed by the Canadian government, unsecured, and interest-free through December 31, 2022. \$10,000 is eligible for forgiveness, contingent on the association repaying \$30,000 on or before December 31, 2022. During the year ended March 31, 2021, the association recognized \$10,000 (2020: \$Nil) as other federal government assistance. If \$30,000 is not repaid on or before December 31, 2022, \$40,000 (including the forgivable amount) will be converted to a three-year term loan maturing on December 31, 2025 and bearing interest at 5% per annum with monthly interest-only payments. As at March 31, 2021, the principal balance owing on the loan was \$40,000 (2020: \$Nil) including the \$10,000 (2020: \$Nil) forgivable amount.

The funds from the CEBA program must only be used to pay non-deferrable operating expenses such as payroll, rent, utilities, insurance, property tax and regularly scheduled debt service, and may not be used to fund any costs such as prepayment or refinancing of existing indebtedness, and/or increases in management compensation.

7. Government assistance

The association is entitled to funds under the Canada Emergency Wage Subsidy (CEWS) program. The subsidy under the CEWS program is 65% - 75% of eligible employee wages for certain pay periods. At March 31, 2021, CEWS of \$74,805 (2020: \$Nil) was recognized as revenue.

The association was also entitled to a reduction in its payroll remittances under the Temporary Wage Subsidy (TWS) program, which was a three-month program between March 2020 and June 2020. The subsidy under the TWS program was up to \$25,000 per employer. At March 31, 2021, TWS of \$1,145 (2020: \$2,020) was recognized as revenue.

The association is also entitled to funds under the Canada Emergency Rent Subsidy (CERS) program. The subsidy under the CERS program is up to 65% of commercial rent or other eligible property expenses. At March 31, 2021, CERS of \$4,033 (2020: \$Nil) was recognized as revenue.

At March 31, 2021, the forgivable portion of the Canadian Emergency Business Account (CEBA) loan of \$10,000 (2020: \$Nil) was recognized as revenue.

At October 5, 2021, there were no unfulfilled conditions nor outstanding contingencies with respect to CEWS, TWS, CERS, and CEBA.

B.C. ADAPTIVE SNOWSPORTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2021

8. Endowment fund

The B.C. Adaptive Snowsports Endowment Fund was established with the Vancouver Foundation on November 8, 1981 with a contribution from the association of \$100,000. The primary investment objective of this fund is to provide long-term continuance of the purpose of the association. The association does not reflect the fund in its financial statements because it lacks discretion over the investment of the capital of the fund. If the association ceases to exist, the Vancouver Foundation will disburse the funds based on the fund's primary objective, or, alternatively, for such other charitable purposes determined by the Directors of the Vancouver Foundation. The quoted market value of the securities underlying the fund's capital as at April 30, 2021 was \$274,013 (2020: \$230,471). Investment income received from the fund in the year totaled \$12,574 (2020: \$9,799).

9. Remuneration of employees, contractors and directors

The B.C. Societies Act requires the society to disclose the remuneration paid to employees and contractors whose remuneration during the year was at least \$75,000 and all remuneration paid to directors.

During the year, one employee was paid \$98,835 (2020: \$92,236). No remuneration was paid to directors in the years ended April 30, 2021 and 2020.

10. Financial instruments

Items that meet the definition of a financial instrument include cash, receivables, and payables and accruals, and CEBA loan payable.

The following is a summary of the significant financial instrument risks:

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. It is management's opinion that the association is not exposed to significant currency risk, interest rate risk, or other price risk.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The association is exposed to credit risk in connection with its receivables. The association provides credit to members and athletes in the normal course of operations.

B.C. ADAPTIVE SNOWSPORTS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2021

10. Financial instruments (continued)

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. It is management's opinion that the association is not exposed to significant liquidity risk.

11. Impact of COVID-19

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the association's environment and in the global markets, possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the association's future operations.

To mitigate the impact of reduced revenues, the association applied for and received specific COVID-19 subsidies and relief funding totalling \$89,903 (2020: \$2,020) which includes \$10,000 forgiveness from the \$40,000 CEBA loan. As of the date of the approval of the financial statements on October 5, 2021, the association is planning to resume events and programs for the winter season 2021-2022 but these will be subject to recommendations from health and government authorities. While there is some uncertainty over future revenues, management expects the association will have adequate cash flow to fund its operations during this pandemic through existing revenue sources that have confirmed their funding intentions, continued application for CEWS and CERS as long as eligibility criteria are met, and tight controls over operating expenses. The excess of revenues over expenses is expected to decrease compared to 2021, however, operations are expected to be sustainable due to the association's reputation in the community and its precedent for attracting event sponsorship, once events re-commence.

The association cannot estimate the length and gravity of the COVID-19 pandemic. If the pandemic continues, it may have a material effect on the association's future results. The organization is continually monitoring and assessing new information and recommendations from health and government authorities as it becomes available, and will continue to respond accordingly.

12. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

NOMINATIONS COMMITTEE REPORT 2021 ANNUAL GENERAL MEETING

On behalf of the Board, please accept the following report from the Nominations Committee. The Nominations Committee is a standing committee appointed by the Board to manage and oversee the nominations and election process, and in accordance with the bylaws. The report herein includes a summary of: (1) Candidate eligibility, (2) Nomination Committee recommendation for the composition of the Board, and (3) Election procedures for the 2021 AGM.

BCAS Bylaw 6.2 – Nominations and Elections

There shall be a nominating committee appointed by the Executive prior to such Annual General Meeting for the election of Directors as in these Bylaws is provided and such committee shall consist of not fewer than three (3) persons. This committee shall at an appropriate and designated time during each such Annual General Meeting report to that meeting recommendations of persons to fill the forthcoming vacancies in the Board of Directors. Nominations for the Board of Directors must be received by the Association not less than fourteen (14) days prior to the Annual General Meeting. If no vote is necessary, the President shall declare the nominees duly elected for the period designated in the By-Laws.

1. CANDIDATE ELIGIBILITY

Any duly nominated and eligible candidates may run for any vacant positions on the Board of Directors. Candidates may only be nominated and seconded by a current BC Adaptive Snowsport member in good standing. Only individuals nominated and seconded by a current BC Adaptive Snowsport member in good standing is permitted to speak to the nomination at the AGM. As per the B.C. Societies Act, the minimum requirements to be eligible as a BC Adaptive Snowsport director are:

- At least 18 years of age;
- Not found by any court, in Canada or elsewhere, to be incapable of managing their own affairs;
- Is not the subject of an undischarged bankruptcy;
- Must be able to satisfy the requirement of the B.C. Societies ACT in relation to the eligibility to serve as a director of a registered society (i.e. relevant criminal offense)

New individuals putting their name forward to join the board are invited to submit a short biographical description and/or statement. A list of these nominees and their biographical statements shall be made available to the membership via the BC Adaptive Snowsports website prior to the AGM.

2. COMMITTEE RECOMMENDATION FOR THE COMPOSITION OF THE BOARD

2.1 Current Directors

The current list of directors and their terms are as follows:

- **Djurdjevic, Sasha** – Sasha is the current treasurer of BC Adaptive Snowsports and with term expiring at the 2022 AGM.
- **Fulford, Kay** – Kay was appointed to the Board for a two-year term expiring at the 2021 AGM. Kay has agreed to stand for re-election.
- **Fulton, Ellen** – Ellen is a current Director of BC Adaptive Snowsports and with term expiring at the 2022 AGM.
- **Hirji, Keivan** – Keivan was appointed to the Board for a two-year term expiring at the 2021 AGM. Keivan has agreed to stand for re-election.
- **Morris-Probert, Sarah** – Sarah is the current president of BC Adaptive Snowsports and with term expiring at the 2022 AGM.
- **Scott, Jeff** – Jeff is a current Director of BC Adaptive Snowsports and with term expiring at the 2022 AGM.

2.2 Nominations Committee Recommendation

Given the status of current directors and the nomination of a new director, the Nominations Committee puts forward the following recommendation:

- **Djurdjevic, Sasha** – Mid-term, expiring at the 2022 AGM.
- **Fulford, Kay** – Re-elect for a new term expiring at the 2023 AGM.
- **Fulton, Ellen** – Mid-term, expiring at the 2022 AGM.
- **Hirji, Keivan** – Re-elect for a new term expiring at the 2023 AGM.
- **Morris-Probert, Sarah** – Re-elected for a new term expiring at the 2022 AGM.
- **Scott, Jeff** – Mid-term, expiring at the 2022 AGM.

3. ELECTION PROCEDURES FOR THE 2021 AGM

1. All BC Adaptive Snowsports members in good standing (herein called “Member”) shall be entitled to one vote at the Annual General Meeting.
2. An individual may be authorized by a Member to cast a vote on their behalf, herein called the “Proxy Voter.” The Proxy Voter must also be a Member in good standing and may only cast one vote on behalf of each Member for which they have received authorization in writing.
3. The list of new candidates nominated prior to nomination deadline and their biographical statements shall be made available to the membership via the BC Adaptive Snowsports website.
4. The Nominating Committee will make a report at the AGM with recommendations for elections.
5. The Nominations Committee shall validate and tabulate all ballots cast. Any ballot that does not conform to the outlined procedures shall be considered invalid and that vote shall not be counted. The Candidates with the greatest number of votes shall be successful.
6. In the case of a tie, a 2nd secret ballot will be held with only tied names available for the vote.
7. The President shall announce the successful candidates. Successful candidates will meet following the AGM.

Respectfully Submitted,

Kay Fulford, Sarah Morris-Probert & Keivan Hirji
BC Adaptive Snowsports Nomination Committee

BYLAWS OF BC Adaptive Snowsports Association

Part 1 – Interpretation

- 1.1 (a) In these By-laws, unless the context otherwise requires: “**Directors**” or “**Board**” means the Board of Directors of the Association for the time being; “**Societies Act**” means the Societies Act of British Columbia from time to time in force and all amendments to it; “**registered address**” of a member means the member’s address as recorded in the register of members.
- 1.1 (b) The definitions in the Societies Act on the date these By-laws become effective, apply to these By-laws.
- 1.1 (c) Whenever the word “**Association**” is used in these By-laws, it shall mean “BC Adaptive Snowsports Association”, which may do business as “BC Adaptive Snowsports (BCAS)”.
- 1.2 Words importing the singular include the plural and vice versa.
- 1.3 Whenever the words “**the Executive**” are used in these By-laws, it shall mean the Chair, Vice-Chair, Secretary, and Treasurer of the Association. The Executive will be elected by the Board of Directors, from among the Directors elected at the Annual General Meeting.
- 1.4 Whenever the words “**special resolution**” are used in these By-laws, it shall mean a resolution passed at a general meeting by at least 2/3 of the votes cast by the voting members, whether cast in person or by proxy.
- 1.5 The operations of the Society are to be chiefly carried out in Greater Vancouver, in the Province of British Columbia, and elsewhere in the said Province.
- 1.6 The purposes of the Society shall be carried out without purpose of monetary gain for its Members, and any profits or accretions to the Society shall be used for the promoting of its purposes. This provision was previously unalterable.
- 1.7 In the event of the dissolution of the Society, the funds and assets of the Society shall be given or transferred to such organizations with purposes similar to the purposes of the Society, as may be determined by the Members of the Association at the time of dissolution, provided that such organization or organizations shall be a recognized charity or charities recognized by Canada Revenue Agency as being qualified as such under the provisions of the Income Tax Act of Canada. This provision was previously unalterable.

Part 2 – Membership

- 2.1 The members of the Association are the applicants for incorporation of the Association, and those persons who subsequently become members, in accordance with these By-laws and, in either case, have not ceased to be members.
- 2.2 Every member must uphold the constitution and comply with these By-laws.
- 2.3 The amount of the annual membership dues must be determined by the Board.
- 2.4 A person ceases to be a member of the Association:
 - (a) by delivering their resignation in writing to the Secretary of the Association or by mailing, electronic mailing or delivering it to the address of the Association,
 - (b) on their death or, in the case of a corporation, on dissolution,
 - (c) on being expelled, or
 - (d) on having failed to pay the annual membership fee, or fails to pay any other subscription of indebtedness to the Association, the executive may cause the name of such member to be removed from the register of members in good standing.
- 2.5 (a) A member may be expelled by a special resolution passed at a disciplinary committee hearing called specifically for that purpose.

- (b) The notice of special resolution for expulsion must be accompanied by a brief statement of the reasons for the proposed expulsion.
 - (c) The person who is the subject of the proposed resolution for expulsion must be given an opportunity to be heard at the disciplinary committee meeting before the special resolution is put to a vote.
- 2.6 All members are in good standing except a member who has failed to pay their current annual membership fee, or any other subscription or debt due and owing by the member to the Association, and the member is not in good standing so long as the debt remains unpaid.

Part 3 – Meetings of Members

- 3.1 The Annual General Meetings of the Association must be held at the time and place, in accordance with the Association Act, that the Directors decide.
- 3.2 The Executive may, when they think fit, convene a Special General Meeting. A Special General Meeting can also be set at the written request of one-quarter of the active members of the Association.
- 3.3 Notice of all Annual and Special General Meetings of the Association shall be mailed or delivered via post or electronic mail to each member by the Executive or by the persons calling the meeting at least fourteen (14) days prior to the date on which the meeting is called and shall specify the place and the hour of any such meeting, and, in case of special business, the general nature of that business. Emergency meetings excepted.
- 3.4 The accidental omission to give notice of a meeting to, or the non-receipt of a notice by, any of the members entitled to receive notice does not invalidate proceedings at that meeting.
- 3.5 The first Annual General Meeting of the Association must be held not more than 15 months after the date of incorporation and after that, an Annual General Meeting must be held at least once in every calendar year and not more than 15 months after the holding of the last preceding Annual General Meeting.

Part 4 - Management of the Association

- 4.1 The affairs of the Association shall be managed by the Directors.
- 4.2 The Directors shall have power to enter into or on behalf of, and to bind, the Association in respect of any contract, agreement arrangement made with any persons or body which they deem advisable in the conduct of the affairs of the Association and in furtherance of its aims and objects, and otherwise to transact such business of the Association as may come before it.

Part 5 – Proceedings at Special General Meetings

- 5.1 Special business is
- (a) all business at a Special General Meeting except the adoption of rules of order, and
 - (b) all business conducted at an annual General Meeting, except the following:
 - (i) the adoption of rules of order;
 - (ii) the consideration of the financial statements;
 - (iii) the report of the Directors;
 - (iv) the report of the auditor, if any;
 - (v) the election of Directors;
 - (vi) the appointment of the auditor, if required;
 - (vii) the other business that, under these By-laws, ought to be conducted at an annual General Meeting, or business that is brought under consideration by the report of the Directors issued with the notice convening the meeting.
- 5.2 (a) Business, other than the election of a Chair and the adjournment or termination of the meeting, must not be conducted at a Special General Meeting at a time when a quorum is not present.

- (b) If at any time during a Special General Meeting there ceases to be a quorum present, business then in progress must be suspended until there is a quorum present or until the meeting is adjourned or terminated.
 - (c) A quorum is 3 Directors and 10 members of the Association.
- 5.3 If within 30 minutes from the time appointed for a Special General Meeting a quorum is not present, the meeting, if convened on the requisition of members, must be terminated, but in any other case, it must stand adjourned to the same day in the next week, at the same time and place, and if, at the adjourned meeting, a quorum is not present within 30 minutes from the time appointed for the meeting, the members present constitute a quorum.
- 5.4 In the absence of the Chair of the Association, the Vice-Chair must preside as Chair of a Special General Meeting.
- 5.5 If at a Special General Meeting
 - (a) there is no Chair, Vice-Chair or other Director present within 15 minutes after the time appointed for holding the meeting, or
 - (b) the Chair and all the other Directors present are unwilling to act as the Chair, the members present must choose one of their number to be the Chair.
- 5.6
 - (a) A Special General Meeting may be adjourned from time to time and from place to place, but business must not be conducted at an adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.
 - (b) When a meeting is adjourned for 10 days or more, notice of the adjourned meeting must be given as in the case of the original meeting.
 - (c) Except as provided in the By-laws, it is not necessary to give notice of an adjournment or of the business to be conducted at an adjourned Special General Meeting.
- 5.7
 - (a) A resolution proposed at a meeting must be seconded, and the Chair of a meeting may move or propose a resolution.
 - (b) In the case of a tie vote, the Chair does not have a casting or second vote in addition to the vote to which they may be entitled as a member, and the proposed resolution does not pass.
- 5.8
 - (a) A member in good standing present at a meeting of members is entitled to one vote.
 - (b) Voting is by show of hands, or any other way as determined by the Chair.
 - (c) Votes may be by proxy, provided the proxy holder has evidence in writing of their appointment, and is also a member in good standing of the Association. Proxy holders shall notify the Secretary via post or electronic mail and give evidence of their appointment prior to any meeting at which they desire to vote, and the Secretary shall so record.
- 5.9 A corporate Member may vote by its authorized representative, who is entitled to speak and vote, and in all other respects exercise the rights of a member, and that representative must be considered as a member for all purposes with respect to a meeting of the Association.

Part 6 - Nominations and Elections

- 6.1 The Board of Directors will be comprised of eight (8) directors - seven (7) elected or appointed directors plus the immediate Past-Chair. Directors and Officers shall be elected at each Annual General Meeting of the Association to fill the vacancies created by the expiry of terms at such meeting. Elected or appointed Directors and Officers shall be elected for a term of two (2) years and each person elected as Director will assume the duties of Director immediately following the Annual General Meeting at which such Director is elected and will remain in office until the second Annual General Meeting of the Association has been held after the election unless such Director resigns in writing, dies, or is removed pursuant to these By-laws. In the event the immediate Past-Chair retires, the position shall remain vacant.
- 6.2 There may be a nominating committee appointed by the Directors prior to such Annual General Meeting for the election of Directors as in these By-laws is provided and such committee shall consist of not fewer than three (3) persons. This committee shall at an appropriate and designated time during each such Annual General Meeting report to that meeting recommendations of persons to fill the forthcoming

vacancies in the Board of Directors. Nominations for the Board of Directors must be received by the Association not less than fourteen (14) days prior to the Annual General Meeting. If no vote is necessary, the Chair shall declare the nominees duly elected for the period designated in the By-Laws.

At such Annual General Meeting after new Directors have been elected, the Directors shall elect from among themselves Officers of the Association, that is a Chair, Vice-Chair, Secretary and Treasurer, who shall be known as the Executive. The Officers of the Executive shall be elected by secret ballot and the results of such ballot shall be reported to the meeting immediately subsequent to the balloting.

- (a) The minimum number of Directors must be four (4).
- (b) The maximum number of Directors must be eight (8)

- 6.3 A designation, election or appointment of an individual as a director is invalid unless
 - (a) the individual consents in writing to be a director of the society, or
 - (b) the designation, election or appointment is made at a meeting at which the individual is present and the individual does not refuse, at the meeting, to be a director.
- 6.4
 - (a) The elected or appointed Directors must retire from office at each Annual General Meeting that their 2-year term is completed if nominations are received, and when their successors are elected.
 - (b) An election may be by acclamation, otherwise it must be by secret ballot.
 - (c) If a successor is not elected, the person previously elected or appointed continues to hold office if they choose to do so.
 - (d) If no nominations are made, a Director at the end of their term may remain.
 - (e) An individual may hold a position as a Director for no more than four consecutive two-year terms (8 years in total). A Director may be re-elected for further terms after at least one year away from the Board.

Part 7 – Directors and Officers

- 7.1 (a) The Directors are required to abide by:
 - (i) all laws affecting the Association,
 - (ii) all Association By-laws, and
 - (iii) policies, not being inconsistent with these By-laws, that are made from time to time by the Association.
- 7.2 (a) The Chair, Vice-Chair, Secretary, Treasurer and one or more other persons are the Directors of the Association.
- 7.3
 - (a) If a Director resigns their office or otherwise ceases to hold office, the remaining Directors must appoint a member to take the place of the former Director.
 - (b) An act or proceeding of the Directors is not invalid merely because there are less than the prescribed number of Directors in office.
 - (c) A Director so appointed holds office for the remainder of the unexpired term.
- 7.4 A Director must not be remunerated for being or acting as a Director, but a Director must be reimbursed for all expenses necessarily and reasonably incurred by the Director while engaged in the affairs of the Association.
- 7.5 A Director may be removed from office and a qualified person named to replace them by a special resolution of the Association passed at a Special General Meeting provided that notice in writing has been given to all active members at least fourteen (14) days prior to the date of the meeting specifying an intention to propose such a resolution and provided that the mover of such a resolution states to the meeting the cause or reason for its presentation.
- 7.6 The Directors themselves may fill any vacancy occurring in the Board other than by reason of a special resolution of the members enacted at a Special General Meeting to remove a Director, in which case such vacancy shall be filled by a person qualified to be a Director who is elected at such meeting to complete the term of the Director removed. Any person appointed by the Directors to fill a vacancy otherwise

occurring in the Board must be a person then qualified under these By-laws to be elected to such post, and shall hold office for the balance of the term of the replaced Director.

Part 8 – Proceedings of Directors

- 81 Meetings of the Directors may be held at any time and place upon reasonable notice at the call of the Chair. Four (4) Directors present shall constitute a quorum. The Chair is the Chair of all meetings of the Directors, but if at a meeting the Chair is not present within 30 minutes after the time appointed for holding the meeting, the Vice-Chair must act as Chair, but if neither is present, the Directors present may choose one of their number to be the Chair at that meeting. Each Director shall have one vote on any question considered by the Board of Directors and the presiding officer at any meeting of the Board of Directors shall be entitled to one vote. All questions shall be determined by a majority vote of the officers present. In the event of a tie vote the issue is defeated.
- 82 Meetings of the Executive may be held at any time and place upon reasonable notice at the call of the Chair. Three Officers present shall constitute a quorum. Each Officer shall have one vote on any question considered by the Executive. All questions shall be determined by a majority vote of the Officers present. Resolutions decided at meetings of the Executive must be ratified at the next meeting of the Board or they cease to take effect.
- 83 (a) The Directors may delegate any, but not all, of their powers to Committees consisting of a Director or Directors as they think fit.
(b) A Committee so formed in the exercise of the powers so delegated must conform to any rules imposed on it by the Directors, and must report every act or thing done in exercise of those powers to the earliest meeting of the Directors held after the act or thing has been done.
- 84 A Committee must elect a Chair of its meetings, but if no Chair is elected, or if at a meeting the Chair is not present within 30 minutes after the time appointed for holding the meeting, the Directors present who are members of the Committee must choose one of their number to be the Chair of the meeting.
- 85 The members of a Committee may meet and adjourn as they think proper.
- 86 (a) Questions arising at a meeting of the Directors and Committee of Directors must be decided by a majority of votes. Each Director has one vote.
(b) In the case of a tie vote, the Chair does not have a second or casting vote.
- 87 A resolution proposed at a meeting of Directors or Committee of Directors need not be seconded, and the Chair of a meeting may move or propose a resolution.
- 88 A resolution in writing, or by electronic mail, signed by all the Directors and placed with the minutes of the Directors, is as valid and effective as if regularly passed at a meeting of Directors.

Part 9 – Duties of Officers

- 9.1 (a) The Chair of the Association is Chairperson of the elected board of directors and must supervise the other Officers in the execution of their duties.
(b) The Chair presides at all executive meetings of the Association and of the Directors. The Chair shall be ex-officio a member of all Committees.
(c) The Chair shall be empowered to order all Officers and Committees to perform their duties strictly in accordance with the Constitution and By-laws.
(d) Any orders of the Chair may be overruled by a resolution passed by a majority of not less than three-fourths of the Directors
- 9.2 (a) The Vice-Chair must carry out the duties of the Chair during the Chair's absence.
(b) The Vice-Chair shall perform such other duties as may be assigned to them by the Directors.
- 9.3 The Secretary must do the following:
(a) Keep proper records of all meetings of the Association and the Board and shall be empowered to carry out such instructions as he receives from the Board.

(b) The Secretary shall perform such other duties as may be assigned by the Board.

9.4 The Treasurer must:

- (a) In conjunction with any such body or persons approved by the Executive, keep the financial records of the Association, including books of account, necessary to comply with the Societies Act, and
- (b) Render financial statements to the Directors when required, including books, records, receipts and bills, etc.
- (c) Shall act as a Signing Officer, along with designated members of the Executive, as determined by the Executive.
- (d) The Executive, shall determine from time to time whether and to what extent and at what times and places and under what conditions or regulations the following records shall be open to the inspection of members not being Directors:
 - (i) the minutes of each meeting of directors, including a list of all of the directors at the meeting, and the text of each resolution passed at the meeting;
 - (ii) a copy of each consent resolution of directors and a copy of each of the consents to that resolution; and
 - (iii) accounting records for each of the society's financial years, including a record of each transaction materially affecting the financial position of the society.

9.5 (a) The offices of Secretary and Treasurer may be held by one person who is to be known as the Secretary Treasurer.

(b) If a Secretary Treasurer holds office, the total number of Directors must not be less than four (4).

9.6 The Immediate Past-Chair shall:

- (a) Serve in an advisory capacity to the Chair and the Board.
- (b) Perform other duties as may be designated by the Board or these By-laws.

Part 10 – Seal

10.1 The Directors may provide a common seal for the Association, which shall be under the control of the Executive, and may destroy a seal and substitute a new seal in its place.

10.2 The common seal must be affixed only when authorized by a resolution of the Directors and then only in the presence of the persons specified in the resolution, or if no persons are specified, in the presence of the Chair and Secretary or Chair and Secretary Treasurer.

Part 11 – Borrowing

11.1 In order to carry out the purposes of the Association, the Directors may, on behalf of and in the name of the Association, raise or secure the payment or repayment of money in the manner they decide, and, in particular but without limiting that power, by the issue of debentures.

11.2 A debenture must not be issued without the authorization of a special resolution.

11.3 The members may, by special resolution, restrict the borrowing powers of the Directors, but a restriction imposed expires at the next Annual General Meeting.

11.4 None of these powers shall be exercised except in accordance with the By-laws of the Association.

Part 12 – Auditor

12.1 This Part applies only if the Association is required or has resolved to have an auditor.

12.2 The first auditor must be appointed by the Directors. At each Annual General Meeting the Association must appoint an auditor to hold office until the auditor is re-elected or a successor is elected at the next Annual General Meeting.

12.3 The Chair or an Officer designated by him shall submit a copy of the audited statement of the Association's financial affairs each year to a Special General Meeting of the Association, such statement

to be submitted as soon as practicable following the close of the financial year of the Association

- 12.4 An auditor may be removed by ordinary resolution.
- 12.5 An auditor must be promptly informed in writing of the auditor's appointment or removal.
- 12.6 A Director or employee of the Association must not be its auditor.
- 12.7 The auditor may attend General Meetings.
- 12.8 The financial year of the Association shall end, April 30th and begin May 1st.

Part 13 – Notices to Members

- 13.1 A notice may be given to a member, either personally or by mail to the member at the member's registered address, or by electronic mail.
- 13.2 A notice sent by mail is deemed to have been given on the fourth day following the day on which the notice is posted, and in proving that notice has been given, it is sufficient to prove the notice was properly addressed and put in a Canadian Post Office receptacle.
- 13.3 (a) Notice of a Special General Meeting must be given to
 - (i) every member shown on the register of members on the day notice is given, and
 - (ii) the auditor
- (b) No other person is entitled to receive a notice of a Special General Meeting.

Part 14 – By-laws

- 14.1 On being admitted to membership, and if requested, a copy of the Constitution and By-laws of the Association will be made available to each member, without charge.
- 14.2 These By-laws may be amended, revised, repealed or added to:
 - a) By Ordinary Resolution of the Board. Any By-laws amendments will be submitted to the Members at the next meeting of Members and the voting Members may confirm or reject the By-laws amendment by Special Resolution; or
 - b) By a Member in the form of a Member Proposal. Member Proposals that amend the By-laws will be submitted to the Members at the meeting of Members and the voting Members may confirm or reject the By-laws amendment by Special Resolution.
- 14.3 A Member Proposal, submitted to the Society at least seven (7) days before notice of the meeting of the Members is sent to the Members, must include the proposal itself, the names and signatures of at least 5% of the voting Members, and, optionally, a statement of support for the proposal (consisting of fewer than 200 words). A Member Proposal may not be substantially similar to Member Proposal that was proposed at a meeting of the Members in the past two calendar years.
- 14.4 By-laws amendments take effect when the bylaw amendment is filed with BC Registry Services.

