



2023 AGM

Meeting Materials

December 2nd, 2023

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2023 Annual General Meeting

December 2 at 4:00pm PST

Held in person at Sun Peaks Grand Resort, Salon A, or via Zoom at:

<https://us02web.zoom.us/j/87021749389?pwd=Nmd6eW9Gc1k3OTNiYzBlc0J2Mk5lUT09>

AGENDA:

- Call to order and adoption of the agenda
- Ratification of the Minutes of the 2022 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
- Amendment to the bylaws Part 6 - Nominations and Elections section 6.1
- Election of directors

2022 ANNUAL GENERAL MEETING MINUTES (Draft)

Saturday, December 3rd, 2022

Held at Sun Peaks Grand Resort, as well as Zoom

AGM Attendees	
Ali Marriott (ASSP)	Allan Watson (EKAS)
Corinne Rislér (BCAS)	Ellen Fulton (BCAS)
Sarah Forster (ASSP)	Anne Bethune (VASS)
Sue Gardner-Clark (ASSP)	Keivan Hirji (BCAS – via Zoom)
John Shaw (Powderhounds)	Wendy Kavanagh (Powderhounds)
Heather Shaw (Powderhounds)	Zuzia Wodzynska (VASS)
Sasha Djurdjevic (BCAS – Zoom)	Sarah Morris-Probert (BCAS)
Chelsea Archer (PASS)	James Cooney (VISAS / WASP)
James Peters (VASS)	Hugh Faloon (Powderhounds)
Derek Tonkin (VASS)	Pieter Vorster (VISAS)
Brian Rode (WAS)	Adam Tynan (VASS)
Michele Schaefer (VISAS)	Ewa Holender (VASS)
Bob Hodgson (VISAS)	Steve Fairbairn (Fernie Adaptive)
Simon Cho (VASS)	Mark Davison (VASS)
Wylie Buchanan (WASP)	Darren Hepple (VASS)
Kikuo Otsuka (ASSP)	Veronica Connors (ASSP)
Neil Connors (ASSP)	Will Davis (BCAS)
Michele Danielov (BCAS via Zoom)	Heather Schoutens (BCAS via Zoom)
Donavan Tildesley (BCAS via Zoom)	Jenny Hawes (ASSP via Zoom)
Jeff Scott (BCAS via Zoom)	

Agenda Item	Minutes
Call to order and adoption of agenda	<p>President, Sarah Morris-Probert (Sarah) calls the 2022 AGM to order at 4:10PM PST. Sarah welcomes all to the meeting and wishes Will Davis a Happy Birthday!</p> <p>Quorum is established.</p> <p>MOTION: To approve the Agenda as distributed. MOVED BY: Jenny Hawes SECONDED BY: James Peters</p>

	<p>RESULT: Carried, unanimously.</p>
<p>Ratification of previous Minutes</p>	<p>There are no amendments suggested to the 2021 annual general meeting minutes circulated in advance of the meeting.</p> <p>MOTION: To adopt the minutes of the 2021 annual general meeting as distributed.</p> <p>MOVED BY: Ellen Fulton SECONDED BY: Sasha Djurdjevic RESULT: Carried, unanimously.</p>
<p>Nominations</p>	<p>Sarah draws everyone's attention to the Nominations Committee report circulated in advance of the meeting – committee consists of Ellen Fulton, Jeff Scott and Sarah Morris-Probert.</p> <p>The slate of directors (including term-expiration) are confirmed as follows: Standing members include:</p> <ul style="list-style-type: none"> • Fulford, Kay (2023) • Hirji, Keivan(2023) <p>The balance of the director's terms expire at today's AGM. All have agreed to stand for reelection. The nomination committee endorses all for reelection, with terms ending in 2024:</p> <ul style="list-style-type: none"> • Djurdjevic, Sasha (2022) • Fulton, Ellen (2022) • Morris-Probert, Sarah (2022) • Scott, Jeff (2022) <p>There are two positions open – bios were published and the nominations committee recommends the following to stand for election:</p> <ul style="list-style-type: none"> • James Cooney • Donovan Tildesley <p>Sarah proposes the election of all 6 board members in one motion and calls for objections.</p>

	<p>MOTION to elect all 6 members to the Board, with terms ending in 2024. MOVED BY: Allen Watson SECONDED BY: Anne Bethune RESULT: Carried Unanimously</p>
<p>Ratify Board of Directors activities for the previous year</p>	<p>Sarah directs delegates to her President's Report and reports she's happy we're (mostly) able to be there in person this year.</p> <p>Will asks Corinne to review the staff report. 2021/22 season dropped numbers, but we're almost back up to pre-Covid numbers, and expects this year to even exceed. Despite Covid, we were able to run a full slate of successful programs, although with reduced numbers. Talks of our high performance athletes.</p> <p>Will discusses our club conference in Whistler, how it was very powerful and built great momentum for the future.</p> <p>Keivan calls for introductions of new staff members. Will, who is very happy to take on the Executive Director position, Heather Schoutens who will be working with Corinne and event support, and finally, Michele Danielov, the new accountant now that Corinne is back on snow.</p>
<p>Financials</p>	<p>Sarah brings everyone's attention to the audited financials and thanks Sasha for his expertise as Treasurer, Sasha Djurdjevic (Sasha) gives a brief overview of another successful year, more typical to pre-covid, with slightly lower government revenue, but better membership revenue. We were able to make investments in equipment funding, on-snow programs, and new staff additions.</p> <p>All are encouraged to ask any questions regarding the financials during the meeting, or at any other time afterwards.</p> <p>MOTION: To accept the audited financial statements for the fiscal year ending April 30th, 2022 as prepared by Baker Tilly WM LLP. MOVED BY: Allan Watson SECONDED BY: James Cooney RESULT: Carried, unanimously.</p>

	<p><u>MOTION:</u> To appoint Baker Tilly WM LLP as the auditor for the fiscal period ending April 30th, 2023. MOVED BY: John Shaw SECONDED BY: Sasha Djurdjevic RESULT: Carried, unanimously.</p>
Other Business	<p>Sarah brings her attention to the missing Susan Hughes. We wish her husband all the best as he recovers from a stroke.</p> <p>Sport BC Presidents Award to be presented to Susan this year. She has been a huge part of BC Adaptive over the 39 years she was with us and we are grateful. Thank you to Wendy for the amazing cake at Susan's send off at the CADS festival. Presentation will be March 9th in Vancouver.</p> <p>Mark Davison mentions that today is the International Day of Persons with Disabilities (IDPD) and calls for a motion to formally recognize this day from now on.</p> <p><u>MOTION:</u> To formulate a plan to recognize IDPD in 2024 and forward MOVED BY: Mark Davison SECONDED BY: Donovan Tildesley RESULT: Carried, unanimously</p>
Adjournment	<p><u>MOTION:</u> To adjourn the 2022 BC Adaptive Snowsports annual general meeting. MOVED BY: Suzanne Gardner Clark SECONDED BY: Brian Rhodes RESULT: Carried, unanimously.</p> <p>The meeting is adjourned at 4:35PM PST.</p>

PRESIDENT'S REPORT 2023 ANNUAL GENERAL MEETING

As we start a new season, we welcome back new and old Club leaders, Course Conductors, Instructors, volunteers, athletes, and participants.

I am happy to report BCAS returned to full operations last year. BCAS continues to grow our membership and offer more services to our clubs across the Province of BC, with special thanks to all our Instructors and Volunteers.

New staff have settled into their roles and have been working hard on existing events such as All Mountain Camps and the Club Leaders Conference and Summit. Thank you Will, Corinne, Heather, and Michele for your dedication to ensure BCAS delivers on its mission to support adaptive snowsports clubs, volunteers, and participants in British Columbia through training, financial support, and advocacy.

BCAS welcomes Chelsea Archer to work with Corinne this season. I am sure many of you have met Chelsea over the seasons at various events.

With our core events dialed in, new events have evolved. Look out for more information coming, regarding Ramp It Up an opportunity for youth CADS members from across the country to convene in Vancouver and explore adaptive snowsports and share lived experiences.

Shoulder 2 Shoulder has expanded in preparation for welcoming the first Hybrid Invictus Games in 2025.

Looking forward to a fun, exciting and safe season

Hope to see you out on the slopes, feel free to stop and say hi anytime!

Warm regards



Sarah Morris-Probert
President, BC Adaptive Snowsports

STAFF REPORT 2023 ANNUAL GENERAL MEETING

Please accept the following report on behalf of the staff at BC Adaptive Snowsports, for the period of May 2022 to April 2023 (aka: “last season”). This report is not a comprehensive summary of all activity, but rather a summary of key metrics and updates from 2022-2023.

Membership

After the struggles of the past two years, we’re happy to report that membership levels are back to pre-pandemic levels, with 2379 members registered within BC Adaptive Snowsports and across the 15 member clubs as listed below:

Membership Registration	2020-21 Season	2021-22 Season	2022-23 Season
Participants	499	925	1072
Volunteers, Instructors	829	1192	1307
Total	1,328	2117	2379

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
Friends of Mount Sima Society	FMSS	Whitehorse, YT
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

CADS National PreCourse

BCAS fully funded 14 course conductors to attend the National CADS Pre-Course held at Sun Peaks from Nov 25 – 27, 2022. 3 course conductors achieved their Ski Level 2 course conductor, 1 newly certified Snowboard level 1 course conductor, 1 newly certified Snowboard level 2 course conductor and 1 newly certified level 4. Nine level 2 ski course conductors did their level 2 CC maintenance. Course conductors from 6 clubs were present.

BCAS course conductors delivered the following certification courses:

CADS level 1 (Ski/SB)	Whitehorse	7 instructors certified
CADS Level 1 SB	Fernie	3 instructors certified
CADS Level 1 SB	Fernie	9 instructors certified
CADS Level 1 ASD / sit-ski	Prince George	9 instructors certified
CADS Level 1 ASD / sit-ski	Revelstoke	5 instructors certified
CADS SB Level 1(2 courses)	Big White	16 instructors certified
CADS Level 1 ASD	Whitewater	7 instructors certified
CADS Level 3	Sun Peaks/Grouse	6 instructors certified

Total CADS certification delivered by 12 clubs:

Level 1 (full or modular):	422
Level 2 (full or modular):	49
Level 3:	6
Total:	477

BCAS Summit:

Held at the Sun Peaks Grand, 47 participants and 17 on-snow facilitators (9 clubs were present). Summit sessions included: CSIA and CASI personal skill development, sit-ski improvement, assessment & development, VI guiding, tips & tricks, CADS Level 2 prep and CADS Level 3 prep. Instructors & session leaders get a chance to network, share information and learn from each other.

SheCan Camp:

Held at Silver Star, SheCan was attended by 20 instructors from 6 different clubs. The camp was facilitated by 3 CSIA Level 3 & 4 instructors from Whistler as well as a CASI Level 4 instructor from Big White who facilitated different sessions to foster personal skill development as well as leadership skills.

High Performance:

Two All-Mountain Camps were delivered in partnership with Rocky Mountain Adaptive, the first one was held at Sun Peaks in January and was attended by 19 athletes (3 snowboarders, 3 sit-skiers, 13 stand-up skiers) from British Columbia, Saskatchewan and Ontario. The second camp was held at Sunshine Village / Banff in April and was attended by 13 athletes (1 snowboarder, 2 sit-skiers and 10 stand-up skiers) from British Columbia and Alberta. We were able to deliver successfully on snow-sessions (race training and all mountain skill development) as well as indoor sessions and a group dinner. Alpine Canada's para-alpine coach was in attendance at both camps and engaged with our targeted athletes, which include Matthew Leach, a VI racer from Lumby and Samuel Peters, a sit-skier, from Kelowna.

Canada Winter Games:

Three BCAS para-alpine athletes (Ronan Wiens, Matthew Leach and his guide Chase Ferguson, Samuel Peters) attended the Canada Winter Games in PEI. The alpine races took place at Crabbe Mountain near Fredericton, NB and our athletes participated in Slalom and Giant Slalom. Matthew and his guide won Gold in slalom and Silver in Giant Slalom. Samuel Peters won Bronze in Giant Slalom. Ronan successfully completed both races. The Games were an incredible experience for the athletes.

Mustang Powder

From April 6 – 9 we had 17 individuals from 4 of our adaptive clubs to do back-country Cat

skiing in the Monashee mountains. Hosted by the resort Mustang Powder and led by former board director Jeff Scott, it was a great experience for all and we also raised a little money as a result.

Club Leaders Conference:

The second annual CLC took place from May 5 – 7 at the Fairmont Chateau Whistler. Leaders from 9 clubs participated in meetings that allowed sharing of resources and insights into club growth and development. We welcomed two people from the department of OS&OT at UBC to deliver results and analysis of the Survey named SSLOPE (Supporting Snowsports Leisure Opportunities for People with Disabilities). This work was combined with moderated work in a combination of workshops and plain-air sessions on governance were rich in debate and discussion with opportunities for connection among peers.

Onward!

As we enter 2024, the team would like to thank our clubs, club leaders, and the amazing volunteers who deliver the services in our communities across British Columbia. The 2023-2024 season is a special year for BCAS as it is our 50th Anniversary. Lots of new and exciting programs are on the horizon for 23/24. Thank you for all you do for our adaptive snowsports community.

Respectfully submitted with input and support from Heather, Corinne and Michele,



Will Davis,
Executive Director



B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

Vancouver, B.C.

FINANCIAL STATEMENTS

April 30, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Members of B.C. Adaptive Snowsports Association:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of B.C. Adaptive Snowsports Association (the "association"), which comprise the statement of financial position as at April 30, 2023, 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, 2023, 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.
November 7, 2023

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

STATEMENT OF OPERATIONS

For the year ended April 30, 2023

	2023	2022
	\$	\$
Revenues		
Provincial government	247,301	169,853
Memberships, dues and association fees	96,452	80,014
Fundraising	95,832	63,454
Interest and investment income (Note 8)	24,138	12,034
Gifts	3,450	4,378
Wage subsidies (Note 7)	-	23,388
Canada Emergency Rent Subsidy (Note 7)	-	1,311
	<u>467,173</u>	<u>354,432</u>
Expenditures		
Amortization of property and equipment	942	1,490
Assistance funding	22,750	16,210
Bank charges and interest	3,151	1,641
Communications and marketing	9,179	1,413
Education and training	1,274	740
Entry fees	4,480	5,425
Equipment expense	49	138
Events	82,924	40,443
Honorariums	9,300	9,950
Meals and entertainment	7,140	6,981
Meetings	673	5,498
Membership dues	47,269	33,247
Occupancy cost	13,200	13,200
Office	7,407	5,165
Professional services	20,093	43,189
Staffing	219,469	161,843
Telephone, data and IT	8,025	8,285
Travel	34,973	26,504
	<u>492,298</u>	<u>381,362</u>
Deficiency of revenues over expenditures	(25,125)	(26,930)

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

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS

For the year ended April 30, 2023

	Unrestricted	Invested in property and equipment	Total 2023	Total 2022
	\$	\$	\$	\$
Balance, beginning	357,507	1,307	358,814	385,744
Deficiency of revenues over expenditures	(25,125)	-	(25,125)	(26,930)
Amortization	942	(942)	-	-
Balance, ending	333,324	365	333,689	358,814

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

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

STATEMENT OF FINANCIAL POSITION

April 30, 2023

	2023	2022
	\$	\$
Assets		
Current		
Cash (Note 3)	434,078	468,139
Receivables	15,425	8,583
GST receivable	4,122	2,255
Prepaid expenses	<u>17,049</u>	<u>5,422</u>
	470,674	484,399
Property and equipment (Note 4)	<u>365</u>	<u>1,307</u>
	471,039	485,706
Liabilities		
Current		
Payables and accruals	24,450	28,831
Deferred revenue (Note 5)	82,900	68,061
CEBA loan payable (Note 6)	<u>30,000</u>	<u>-</u>
	137,350	96,892
CEBA loan payable (Note 6)	<u>-</u>	<u>30,000</u>
	137,350	126,892
Net Assets		
Unrestricted	333,324	357,507
Invested in property and equipment	<u>365</u>	<u>1,307</u>
	333,689	358,814
	471,039	485,706

Approved by the Board:

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

STATEMENT OF CASH FLOWS

For the year ended April 30, 2023

	2023	2022
	\$	\$
Cash flows related to operating activities		
Deficiency of revenues over expenditures	(25,125)	(26,930)
Adjustment for item which does not affect cash:		
Amortization of property and equipment	<u>942</u>	<u>1,490</u>
	(24,183)	(25,440)
Changes in non-cash working capital:		
Receivables	(6,842)	(8,333)
GST receivable	(1,867)	(957)
Prepaid expenses	(11,627)	605
Payables and accruals	(4,381)	673
Deferred revenue	<u>14,839</u>	<u>47,388</u>
	(34,061)	13,936
Cash flows related to investing activity		
Purchase of property and equipment	<u>-</u>	<u>(1,095)</u>
Net increase (decrease) in cash	(34,061)	12,841
Cash, beginning	<u>468,139</u>	455,298
Cash, ending	<u>434,078</u>	468,139

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

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2023

1. Nature of operations

B.C. Adaptive Snowsports Association (the "association") is a not-for-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

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Property and equipment

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

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

Property and equipment are tested for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount of an asset is not recoverable and exceeds its fair value or replacement cost. Write-downs are not reversed.

Revenue recognition

The association follows the deferral method of accounting for revenue. 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.

Government funding for operating expenses under the Government of Canada's COVID-19 response programs is recorded as revenue 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.

Memberships, dues and association fees are recognized in the year to which they apply.

Fundraising event revenue is recognized in the year in which the event takes place.

Interest income is recognized on a time proportion basis and investment income is recognized when received or receivable.

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2023

2. Significant accounting policies (continued)

Financial instruments

Arm's Length Transactions

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.

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

Related Party Transactions

Measurement of related party financial instruments

The association measures all related party financial instruments recognized in these financial statements at either the cost of the related party financial instrument, or at the cost of the consideration exchanged for the related party financial instrument. Measurement is based on the nature of the financial instrument, and depends on whether the instrument has repayment terms. The association has no related party financial instruments required to be measured at fair value.

When the instrument has repayment terms, the cost is determined using the undiscounted cash flows, excluding interest and dividend payments, and less any impairment losses previously recognized by the transferor.

When the related party financial instrument has no repayment terms, the cost of the instrument is determined using the consideration transferred or received.

Related party financial instruments initially measured at cost are subsequently measured using the cost method.

Transaction costs

Transaction costs related to the acquisition or issuance of financial instruments subsequently measured at fair value and to instruments originated or exchanged in a related party transaction are recognized in deficiency of revenues 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 or issuance of the instrument, and the adjustment is recognized in deficiency of revenues over expenditures over the life of the instrument using the straight-line method.

Impairment

Financial assets measured at amortized cost and related party financial assets measured using the cost method 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 deficiency of revenues 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 deficiency of revenues over expenditures.

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2023

2. Significant accounting policies (continued)

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 2023 and 2022.

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.

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 \$96,599 (2022: \$43,135) remained in the Gaming account as of April 30, 2023. Subsequent to the year-end, the association transferred \$96,599 from its Gaming account to its operating bank account for Gaming account expenditures that were paid through the operating bank account during the year ended April 30, 2023.

4. Property and equipment

	Cost	Accumulated amortization	2023 Net carrying amount	2022 Net carrying amount
	\$	\$	\$	\$
Equipment	122,592	122,227	365	730
Computer hardware	12,276	12,276	-	577
Technical program equipment	2,918	2,918	-	-
	<u>137,786</u>	<u>137,421</u>	<u>365</u>	<u>1,307</u>

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2023

5. Deferred revenue

	Balance, beginning of year \$	Funding received \$	Revenue recognized \$	Balance, end of year \$
Via Sport BC grants	-	183,740	(113,740)	70,000
Gaming funds	43,560	90,000	(133,560)	-
Fundraising revenue	<u>24,501</u>	<u>24,500</u>	<u>(36,101)</u>	<u>12,900</u>
	<u>68,061</u>	<u>298,240</u>	<u>(283,401)</u>	<u>82,900</u>

6. Canada Emergency Business Account loan

During the year ended April 30, 2021, 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, 2023. \$10,000 is eligible for forgiveness, contingent on the association repaying \$30,000 on or before December 31, 2023. The association recognized \$10,000 as revenue for the forgivable portion of the loan in the year ended April 30, 2021. If \$30,000 is not repaid on or before December 31, 2023, \$40,000 (including the forgivable amount) will be converted to a two-year term loan maturing on December 31, 2025 and bearing interest at 5% per annum with monthly interest-only payments. As at April 30, 2023, the principal balance owing on the loan was \$40,000 (2022: \$40,000) including the \$10,000 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 was entitled to funds under the Canada Emergency Wage Subsidy (CEWS) program in the prior year. For the year ended April 30, 2023, CEWS of \$Nil (2022: \$23,388) was recognized as revenue.

The association was also entitled to funds under the Canada Emergency Rent Subsidy (CERS) program in the prior year. The subsidy under the CERS program is up to 65% of commercial rent or other eligible property expenses. For the year ended April 30, 2023, CERS of \$Nil (2022: \$1,311) was recognized as revenue.

B.C. ADAPTIVE SNOWSPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2023

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, 2023 was \$266,166 (2022: \$277,795). Investment income received from the fund in the year totaled \$9,253 (2022: \$10,629).

9. Remuneration of employees, contractors and directors

The B.C. Societies Act requires the association 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 \$87,090 (2022: \$78,700). No remuneration was paid to directors in the years ended April 30, 2023 and 2022.

10. Financial instruments

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

Financial instrument transactions, such as collecting receivables, settling payables, and repaying debt obligations may result in exposure to significant financial risks and concentrations of risk. For the year ended April 30, 2023, the association was not exposed to significant risks arising from its financial instruments. There have been no changes to the significant risks from the prior year.

Proposal to Amend the bylaws of BC Adaptive Snowsports 2023 Annual General Meeting

Full BCAS bylaws are available here:

<https://bcadaptive.com/wp-content/uploads/2021/12/Bylaws-of-BC-Adaptive-Snowsports.pdf>

A proposal is submitted by the board of directors to amend Part 6 - Nominations and Elections in accordance to part 14 (14.2) of the bylaws of the BC Adaptive Snowsports, an ordinary resolution is proposed to increase the size of the board of directors in order to expand the opportunity to grow our network and volunteer base, it is proposed to modify the bylaws. Modification of Part 6 (6.1) as follows;

Motion:

To go from 7 members with a max of 8 when including the immediate past-chair

Going to 9 members with a max of 10 when including the immediate past-chair.

Former section:

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.

Proposed new section to read:

Part 6 - Nominations and Elections

6.1 The Board of Directors will be comprised of **ten (10) directors - nine (9) 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.

NOMINATIONS COMMITTEE REPORT 2023 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 2023 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 2024 AGM.
- **Fulton, Ellen** – Ellen is current Secretary of BC Adaptive Snowsports and with term expiring at the 2024 AGM.
- **Hirji, Keivan** – Keivan is a current Director of BC Adaptive Snowsports and with term expiring at the 2023 AGM.
- **Morris-Probert, Sarah** – Sarah is the current president of BC Adaptive Snowsports and with term expiring at the 2024 AGM.
- **Cooney, James** – James is a current Director of BC Adaptive Snowsports and with a term expiring at the 2024 AGM.
- **Tildesley, Donovan** – Donovan is a current Director of BC Adaptive Snowsports and with a term expiring at the 2024 AGM.
- **Barnes, Brittany** – Brittany has filled Jeff Scott's current Director of BC Adaptive Snowsports, with a term expiring at the 2024 AGM.
- **Fulford, Kay** – Kay stepped down as Director of BC Adaptive Snowsports this year. Her term was expiring at the 2023 AGM. She now takes on the role of Past President Advisor
- **Scott, Jeff** – Jeff stepped down as Director of BC Adaptive Snowsports this year his term was expiring at the 2023 AGM

2.2 Nominations Committee Recommendation

The board has been working on diversifying the background within the board of directors, seeking new members with backgrounds in HR, Law, and/or Finance. Given the status of current directors and the nomination of new directors, the Nominations Committee puts forward the following recommendation:

- **Hirji, Keivan** – Re-elect for a new term expiring at the 2025 AGM
- **Brown, Tory** - Elect for a new term expiring at the 2025 AGM
- **Dawson, Brendan** - Elect for a new term expiring at the 2025 AGM

3. ELECTION PROCEDURES FOR THE 2023 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,

Sarah Morris-Probert, Keivan Hirji and Sasha Djurdjevic

BC Adaptive Snowsports Executive Acting Nomination Committee



Member at Large Nomination

Pursuant to Part 6 of BC Adaptive Snowsports Bylaws, Nominations and Elections

Good day Will,

After seeing the BCAS general call to action, it would be my pleasure to put my name forward to fill a Director at Large position.

Please find attached my professional bio which covers my time in the military up to retirement. After retirement in 2014 my family and I moved from St Albert, Alberta to Comox where we have remained. I have not taken on any full time employment since moving to BC as my kids and their activities keep me busy. I do a lot of volunteer work in the community to include; Instructor and day supervisor for Vancouver Island Society for Adaptive Snowsports; volunteer Cadet liaison officer for 888 Sqn Royal Canadian Airforce Association; co-chair for the Shoulder 2 Shoulder veterans and first responder ski retreat and was previously the registrar for the Comox Valley Aquatic Club and the secretary for the Comox chapter of the Canadian Military Engineer Association. I am also a member in good standing of CADs

Please let me know if you require any further information.

Regards,

Russ Vida

Nominations Committee recommended Board member bios for AGM:

Brendon Dawson

Brendon is a Manager with PricewaterhouseCoopers Canada (PwC) and works in sustainability as an Environmental, Social, and Governance (ESG) reporting professional for national and international clients.

Brendon grew up in Courtenay, British Columbia and learned to ski at Mount Washington. In elementary school he also started cross country skiing where he competed in provincial and national level competitions. Brendon's affinity for snow sports has been a defining part of his life and he looks forward to contributing to the mission and objectives of BC Adaptive Snowsports.

Brendon is a trained chartered professional accountant and holds a Masters of Business Administration from the University of British Columbia and a Bachelor of Economics from Queen's University. He currently works with national and international clients to help manage, implement, or design sustainability and financial reporting processes, controls, and governance mechanisms. Brendon specializes in assisting organizations manage specific environmental, social, and governance risks particularly in the areas of deforestation and sustainable supply chain management. Brendon's previous work experience includes the BC Provincial Legislature and Vancity Credit Union.

Brendon previously served as Treasurer for Mountain Mentors Society, a non-profit organization established to promote inclusion of self identifying women on trails, hills, and in the backcountry safely and with confidence.

Tory Brown:

Tory is a Career Advisor at the University of British Columbia's law school, where she leverages her legal experience to help law students achieve their professional goals. She received her B.A. from St. Francis Xavier University and her J.D., with a specialization in social justice, from the University of Ottawa. Prior to joining UBC, Tory worked as a lawyer in both the Toronto and Vancouver offices of a large national law firm, with a focus on complex commercial litigation and labour and employment matters. Before diving into the world of law, Tory spent several years working in the social impact space. She provided philanthropic advisory services to high net worth clients and managed a scholarship program helping young people facing systemic barriers pursue their academic and employment goals.

Tory is passionate about skiing and is happiest cruising down the slopes with her friends and family. Her favourite ski hill is Whitewater in Nelson, BC. While originally from Ontario, in 2021 Tory and her partner packed their life into a camper van and moved to BC to be closer to the mountains. She is committed to BC Adaptive Snowsports' mission to increase opportunities for people with physical or cognitive differences to get outside and experience the joy of skiing or snowboarding. Tory's deep belief in the power of sport and play started during her volunteer experience with Right to Play and was cemented when volunteering at Families for Children in India where she ran sport and performing art programming for children and adults with physical and cognitive differences.



CHIEF WARRANT OFFICER VIDA, MMM, CD

CWO R.F. Vida enrolled in the Canadian Armed Forces in June of 1989, as a reservist, in 8 Fd Engr Regt, Edmonton AB. After a component transfer to the Regular Force he served as a Patricia in 1 and 3 PPCLI. Upon completion of a tour in Croatia in 1994 Cpl Vida was posted to the Canadian Airborne Regiment where he served in 2 CDO. Upon completion of an occupational transfer to Combat Engineer he continued to serve the Regt in Engr Pl until disbandment in March 1995.

Upon disbandment of the Airborne Regt he was posted to 1 Tp, 23 Fd Sqn, 2 CER Petawawa. While a member of 2 CER he filled the positions of Recce Driver, Section 2 ic, Section Commander and Sqn Ops NCO. During this time he was promoted through the ranks to WO prior to being posted to 2 Fd Engr Regt in Toronto to fill the Regt Ops position. In APS 2004 WO Vida was posted to 4 Tp, 13 Fd Sqn, 1 CER in Edmonton. During his first tour in 1 CER, CWO Vida filled the positions of Fd Tp WO and Regimental Operations WO. WO Vida was attached posted to 1 CMBG HQ in 2006 and deployed to Afghanistan with TF Aegis, Regional Command South HQ. While deployed to Afghanistan, WO Vida was instrumental in creating the first Canadian Counter IED team. Upon return from Afghanistan in the fall of 2006 he was promoted to MWO and took up the position of 13 Fd Sqn SM, 1 CER. In June of 2008 MWO Vida was posted to 1 CMBG HQ and filled the position of G3 plans and G3 plans 2. During this time 1 Bde was busy mounting TF-309 and conducting the planning and preparations for the deployment to Whistler BC, for Op Podium, the Vancouver 2010 Olympic Games. During APS 2010, MWO Vida was posted to the Advanced Training List and commenced SLT on the yearlong French course. CWO Vida was promoted to his present rank on 17 May 2011 and assumed the appointment of Regimental Sergeant Major, 1 CER in June of the same year. After completing two years in the RSM position at 1 CER CWO Vida decided that it was time to retire.

CWO Vida has completed tours in Cyprus, Croatia (2), Bosnia (4) and Afghanistan under Op Enduring Freedom and Op Athena. CWO Vida has also been awarded the CDS Commendation and 2 Commander Land Force Command Commendations. In November 2008, CWO Vida was appointed a member of the Order of Military Merit.

CWO Vida is married to Karla who continues to provide unwavering support to his crazy decisions and a steady hand at home. They have 3 children, Gionna, Ella and Maximus.