



ANNUAL GENERAL MEETING
Wednesday, September 21st, 2022
WCCSC Wax Room and via virtual attendance

MINUTES OF THE MEETING

Jean Paul Molgat, President and Chair of this meeting, welcomed members attending the AGM. Ten (10) ski club members were in attendance physically including 3 of 7 board members and both managers. Five (5) members, including board member (Treasurer) Leslie Gomm were in attendance virtually via Zoom.

The Monique Waterreus Award was announced by Alain Masson. The Monique Waterreus Award is an award given to a Junior skier (or Junior skiers) who competed at the National or International level the previous season. Derek Deuling and Sasha Masson were co-recipients of this award for their achievements in 2021-2022. Derek is currently skiing at the University of Alaska and Sasha is training in Quebec.

AGM Agenda

1. Call To Order

Jean Paul Molgat called the meeting to order at 7:07 pm.

2. Adoption of AGM Agenda

The Annual General Meeting (AGM) agenda was presented by Jean Paul Molgat.

Ski club member Grant Abbott requested that a Question and Answer period be added to the Agenda. It was added to the Agenda as item 7.

Motion: "That the AGM agenda be adopted."
Moved by Deb Higgins, seconded by Kirk Potter. **CARRIED**

3. Approval of Minutes of the 2021 Annual General Meeting

Jean Paul Molgat presented the draft minutes from the 2021 AGM.

No changes were requested.

Motion: "That the minutes of the October 13th, 2021 AGM be accepted as presented."
Moved by Sue Meikle, seconded by Matthias Purdon. **CARRIED**



4. Financial Report (Leslie Gomm, Treasurer)

4.1 2021/2022 Financial Report

Leslie Gomm was out of the Territory however she presented the Club's Financial Report for the 2021/2022 fiscal year remotely via Zoom. Leslie stated that financially the ski club is "doing really well".

A page titled Historical Financial Summary provided historical financial information dating back to the 2012/2013 season which showed the club has had surpluses eight (8) of the last ten (10) years and every year since 2016 when the club last hosted the Ski Nationals. The Operating Surplus for the 2021/2022 season was \$59 233.42.

Printed Copies of the draft Financial Statement as prepared by Ordish & Ordish (received on 2022-09-21) were distributed and discussed and given the capital assets valuation system used by accountants Ordish and Ordish a \$14,480 net surplus for 2021/2022 was reported.

4.2 Motion to Waive Financial Review

Jean Paul Molgat introduced a motion to request waiving the review of the Club's financial statements, ending June 30th, 2023.

Motion: " That the Whitehorse Cross Country Ski Club requests the Registrar to waive the requirement set out in 9.(3) of the Societies act Regulations that the financial statement of the club for the fiscal year ending June 30th, 2023 be reviewed and signed by a professional accountant.

Moved by Sue Meikle, seconded by Deb Higgins. All in favour. **CARRIED**

4.3 Motion to appoint Ben Robinson as the WCCSC accountant for the 2022-2023 fiscal year.

Jean Paul Molgat explained to the members in attendance that the board had decided to change accountants and had chosen to hire Ben Robinson based on his work and positive review from other Societies such as Cross Country Yukon.

Matthias Purdon recommended the motion "to appoint Ben Robinson as the WCCSC accountant for the 2022-2023 fiscal year. The motion was seconded by Deb Higgins. All in favour. **Carried.**



4.4 The 2022/2023 Operating and Capital Budget

Leslie Gomm presented the Club's Operating and Capital Budget for 2022/2023.

Printed copies of 2022-2023 Fiscal Year Budget were available for members to review.

After Capital Expenditures a Net Deficit of \$46 400.00 (-\$46 400.00) is projected.

5. Reports

5.1 President's Report

Jean Paul Molgat prepared a written report, copies of which were available for members to read.

Reading from his prepared report Jean Paul informed the membership of the following highlights of the 2022/2023 season:

- Jean Paul thanked departing board of directors members Stu Hamilton and Sue Johnson;
- Jean Paul thanked staff and volunteers who contributed to another successful year during which most of the core services were maintained despite some Covid-19 pandemic restrictions;
- The board focused on advancing objectives from the club's 2020-2023 Strategic Plan including the following;
- **Improving security of our land tenure:** the land tenure sub-committee met with Yukon government to discuss a more secure form of land tenure than our current License of Occupation. A lease over our trail network is desired. The board wrote to Whitehorse City Council in support of an extension of the mining claim moratorium and was pleased to see that it was extended for another 5 years until July 19th, 2027. The sub-committee also expressed the club's interest in being involved as a stakeholder in the future development of the McIntyre Creek Park which would encompass most of the existing trail network. The sub-committee has also had discussions with the Atco company which owns the land on which the Pierre Harvey trails sit about moving from our current lease of the trails to a more secure arrangement when the current leasing agreement ends in a few years. The sub-committee has also provided input on the Whitehorse Official Community Plan and the Fish Lake Land use Plan;
- **Maintaining and building partnerships with government and other organizations:** the board and management have been engaged with the City of Whitehorse regarding upgrades to the Mt. McIntyre building scheduled to begin in the spring of 2023. Stadium and outbuilding upgrades have been part



of the discussion and the club will be exploring the possibility of a having a Functional Plan prepared to assess the operational needs of WCCSC. Board representatives and managers were also engaged with the Canadian Ski Patrol to come to discuss changes to the patrolling agreement however an agreement was not reached and the City of Whitehorse Fire Department will be providing 24/7 rescue service over the trail network for the 2022-2023 ski season. The Ski Patrol may still be involved with specific events.

- **Creating a welcoming environment for a wider diversity of people:** a sub-committee of the board and our manager has been involved in developing an action plan and capturing member demographics. The club is working to establish partnerships with various community organizations to encourage a welcoming of greater diversity within the club and to better recognize the partnership we have with our Kwanlin Dun First Nation neighbour.
- **Addressing Climate Change:** a sub-committee of the board has recruited ski club members who have an interest and expertise with climate change initiatives. The club has committed to tracking our emissions as step towards ultimately reducing emissions where possible.
- **What's next?:** the club's Strategic Plan is due for renewal and the board will begin to prepare a 2023-2026 Strategic Plan. The board will also have an increased focus on the objective of preparing the club to host major events such as the 2026 National Ski Championships and the 2027 Canada Winter Games.

5.2 Club Manager's Report

Club manager Ben Poudou prepared a written report and spoke about the changes the club had to make during 2021/2022 ski season to adhere to Covid-19 mitigation.

Highlights included:

2186 memberships were purchased;

Less day passes were purchased than the previous year however daily rental packages increased.

The club employed 6 part time staff in the pro shop and 3 part time trail groomers;

Christine Prescott coordinated the Bunny and Jackrabbit children's programs for 4 to 8 year olds and she also coordinated adult programming;

Fran Nyman coordinated the Lynx and learn to ski program for 9 to 12 year olds;



Brian Horton coordinated the Junior Development Program for 12 to 18 years;

The Ski S'cool program was run once again by Phil Hoffman;

The Free Ski Day was full with a capped limit of 100 pre-registered skiers

The Free Ski Day and Hut to Hut events were canceled due to Covid-19 Restrictions.

The Yukon Ski Marathon took place with 85 adult racers and 60 young skiers.

The Air North Manager's Challenge occurred in February with a return to real orienteering flags and punch cards.

Four (4) Nightspeed races took place.

Ben thanked WCCSC sponsors who contributed a combined sponsorship valued at approximately \$20 000.00:

- Air North (Air North Manager's Challenge)
- Chieftain Energy (Pisten Bully Fuel)
- Northwestel (Jackrabbit programs),
- Morrison Herschfield (Lynx Program),
- EDI Environmental Dynamics (Hut to Hut event),
- Coast Mountain Sports),
- Vector Research (Ski S'cool),
- Icycle Sports (CKRW trail report),
- Dan Shier (snow clearing of the dog parking lot),
- The Wayfarer Oyster House.

Inclusivity efforts involved ordering 2 sit skis in different sizes which will be made available to anyone wants to use them and an event will be held to introduce them to potential users.

Rental prices were lowered for certain program and individual participants and a 21% discount was offered over the Christmas Break and free rental were offered for skiers under 18 during March break.

Approximately \$2000.00 was donated to the Whitehorse Food Bank from Christmas day pass and rental revenue

5.3 Operation Manager's Report

Jan Polivka provided a written Operations' Manager's Report:



Highlights included:

- The purchase of a 2nd Pisten Bully in large part to funding received from Lotteries Yukon;
- The club now has two (2) Pisten Bullys and 5 snowmobiles for grooming however the older Pisten Bully was out of service for part of last season due to mechanical issues so the new Pisten Bully was primarily used after there was sufficient snow around Christmas time;
- 550 hours were spent grooming and grooming ended in late April;
- Widening of the Ascent Trail occurred last fall and other trails were widened to accommodate the wider new Pisten Bully;
- Ten (10) overhead trail lights were upgraded;
- The huts were again closed during the 2021-2022 season for Covid-19 mitigation reasons however it is expected they will be open for use during the upcoming season;
- This September work began on a new 2.5 km long trail between Best Chance Corner and the Gravel Pit that crosses Copper Trail at the mid-way point creating two loops. This ski trail will be dog friendly. This trail will replace the regular grooming of Copper Haul Road which was not an efficient use of grooming resources due to it being a multi-use (motorized) trail;
- Partnership (at the current stage mostly in the form of discussions) continues with the City of Whitehorse to improve the stadium area and outbuildings;
- Renovations for the primary purpose of increasing energy efficiency of the Mt. McIntyre building are planned for the spring of 2023 through the fall of 2024;
- A thank-you to the Community Development Fund, Lotteries Yukon, the City of Whitehorse, Energy North, Contagious Mountain Biking Club, Cross Country Yukon and all of the many ski club volunteers.

6. Approval of new Bylaws

Jean Paul Molgat explained that all Yukon Societies must transition to new Bylaws compliant with the new Societies Act. A committee of the board therefore has prepared new Bylaws that must be adopted at the AGM and then submitted to the Registrar of Societies for approval. At present the club is still operating under our current Bylaws. The new Bylaws, if approved, will be in effect after our current fiscal year ends on June 30th, 2023.

In August 2022 the new Bylaws were announced via e-news with changes explained and copies of the new Bylaws were available at the AGM.



The motion to adopt the new draft Bylaws and submit them for approval to the Registrar of Societies was proposed by Brian Terry and seconded by Kirk Potter. All in favour.
Carried.

7. Election of Executive & Directors

There were no elections necessary since, at present, no one has put their name forward to sit on the board.

The following nominations were approved by nomination and acclamation for the 2022/2023 year:

| | |
|-----------------------|---|
| President | Jean Paul Molgat (nominated by Deb Higgins) |
| Vice-President | Sarah Murray (nominated by Sue Meikle) |
| Treasurer | Leslie Gomm (nominated by Kirk Potter) |
| Secretary | Vacant |
| Directors | Jan Downing (nominated by Leslie Gomm) Deb Higgins (nominated by Jean Paul Molgat) |

8. Questions and Answers

Grant Abbott asked about progress made towards hosting the Canada Winter Games.

Jean Paul informed Grant and the members present that WCCSC vice-president Sarah Murray is working with Cross Country Yukon to recruit and train volunteers and this will have to continue especially if WCCSC wishes to submit a bid to host the 2026 Ski Nationals.

9. Adjournment of AGM

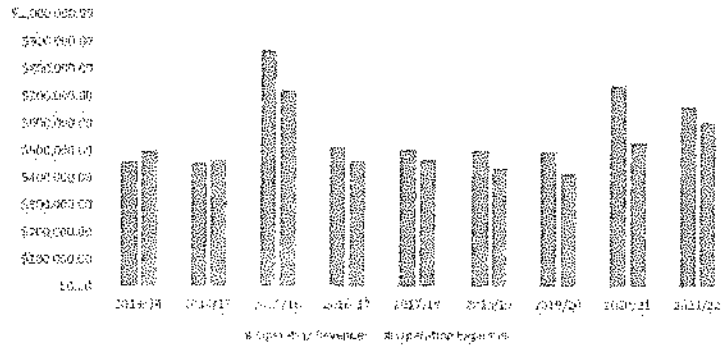
Jean Paul Molgat moved that the meeting be adjourned at 9:06 pm.

AGM 2021/2022 Fiscal Year End YTD Financial Report
June 30, 2022

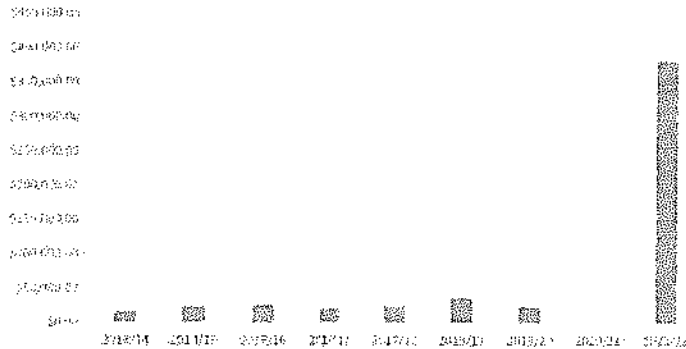
| Operating Revenue | | Budget | YTD | Comment |
|--|--|-------------------|-------------------|---|
| | Memberships | \$331,500.00 | 448,440.02 | \$117,000 over budget |
| | Day Passes | \$45,000.00 | 41,841.09 | |
| | Grants | \$17,500.00 | 9,500.00 | |
| | Advertising | \$3,500.00 | 1,400.00 | |
| | Sponsorships | \$20,000.00 | 16,000.00 | Northwestel 10,000; vector 4000, skier 1000 wayfarer 1000 |
| | Programs | \$50,000.00 | 55,139.00 | |
| | Events | \$9,000.00 | 6,877.12 | |
| | Ski Equipment Rentals | \$25,000.00 | 37,907.70 | \$13,000 over budget |
| | Ski Equipment Service | \$4,500.00 | 4,876.90 | |
| | Merchandise Sales | \$20,000.00 | 15,147.60 | |
| | Coffee and Food | \$1,500.00 | 633.30 | |
| | Equipment/Office Rentals/Lockers | \$15,000.00 | 10,213.83 | |
| | Donations in Kind | \$3,000.00 | 15,356.29 | Now includes Chieftain contribution |
| | Donations | | 772.73 | |
| | Interest | | | |
| | Lessons | | | |
| | Sale of Capital Asset | \$1,250.00 | 1,000.00 | |
| | Total Revenue: | 546,750.00 | 665,105.58 | |
| Expenses | | Budget | YTD | |
| | Accounting/Bookkeeping | \$20,000.00 | 22,959.41 | |
| | Lease | \$37,000.00 | 36,610.49 | |
| | Bank Fees | \$25,000.00 | 22,041.64 | |
| | Volunteer Recognition | \$3,500.00 | 5,126.86 | |
| | Permits/CCC/CCY Fees | \$40,000.00 | 45,099.36 | |
| | Office Expenses | \$8,000.00 | 5,928.47 | |
| | Programs | \$20,000.00 | 29,432.43 | \$9,500 over |
| | Events | \$13,000.00 | 2,805.92 | \$10,000 under -minimal events |
| | Advertising/Promotion/Web Main | \$3,000.00 | 3,965.29 | |
| | Trails Maintenance | \$20,000.00 | 17,710.32 | |
| | Trail Light Replacement | \$11,000.00 | 1,744.29 | under because lights included below in capital expenses |
| | Equipment Repair | \$23,000.00 | 28,548.41 | |
| | Fuel | \$16,000.00 | 31,502.65 | over as now includes the chieftain in-kind donation |
| | Building Maintenance/Janitorial/Elect/teleph | \$35,000.00 | 27,951.35 | |
| | Insurance | \$11,000.00 | 17,926.00 | |
| | Wages and Benefits | \$260,000.00 | 281,908.29 | |
| | GST Expense | \$4,000.00 | 9,000.00 | |
| | Vehicle Expense | \$5,000.00 | 2,594.59 | |
| | Cost of Sales | \$2,000.00 | 8,016.39 | |
| | Consulting Services | \$15,000.00 | 5,000.00 | |
| | Total Expense | 570,500.00 | 605,872.16 | |
| Operating Surplus/Deficit | Net Revenue | -23,750.00 | 59,233.42 | |
| Capital Funding | | | | |
| | Lotteries | 190,496.00 | 190,134.00 | |
| | CDF | 190,496.00 | 190,496.00 | |
| | Energy Solution Centre | 20,000.00 | | |
| | Total Capital Funding | 400,992.00 | 380,630.00 | |
| Capital Expenditures | | | | |
| | Inventory Purchases (rental equipment) | \$15,000.00 | 18,671.20 | |
| | Inventory Purchases (merchandise) | \$20,000.00 | 10,838.35 | |
| | Race/Program Equipment | \$0.00 | 1,285.00 | |
| | Pisten Bully | \$405,000.00 | 409,410.67 | |
| | Outhouse | \$1,500.00 | 0.00 | |
| | Office Equipment | \$2,000.00 | 1,049.99 | |
| | Truck | \$22,000.00 | 22,000.00 | |
| | Trail Lights | \$0.00 | 10,476.00 | |
| | Trail Sign | \$6,000.00 | | |
| | Building/Boiler | | 13,200.00 | New boiler/tank for PB shed |
| | Total Expenditures | 471,500.00 | 486,931.21 | |
| NET SURPLUS/Deficit after Capital | | -94,258.00 | -47,067.79 | |

| Season | Financial Report | | | | | User Fees | | | |
|---------|-------------------|--------------------|---------------------------|----------------------|------------------------------|-------------------|-------------------|----------------|-------------------------------|
| | Operating Revenue | Operating Expenses | Operating Surplus/Deficit | Capital Expenditures | Capital Revenues/Sponsorship | Adult Season Pass | Child Season Pass | Adult Day Pass | Youth/Student/Senior Day Pass |
| 2012/13 | \$533,446.00 | \$531,991.00 | \$1,455.11 | \$149,953.26 | \$16,500.00 | \$225.00 | \$50.00 | | |
| 2013/14 | \$461,446.00 | \$500,738.00 | -\$39,291.43 | \$17,115.79 | \$15,750.00 | \$225.00 | \$50.00 | | |
| 2014/15 | \$458,749.00 | \$466,607.00 | -\$7,858.00 | \$3,700.00 | \$22,838.00 | \$260.00 | \$55.00 | | |
| 2015/16 | \$869,960.40 | \$724,154.00 | \$145,805.77 | \$135,040.73 | \$26,210.00 | \$260.00 | \$65.00 | \$15.00 | \$7.50 |
| 2016/17 | \$515,898.00 | \$465,420.00 | \$50,668.00 | \$26,533.00 | \$20,700.00 | \$275.00 | \$70.00 | \$15.00 | \$7.50 |
| 2017/18 | \$507,308.80 | \$469,924.65 | \$37,384.15 | \$19,063.37 | \$23,756.28 | \$280.00 | \$70.00 | \$15.00 | \$8.00 |
| 2018/19 | \$503,548.00 | \$440,082.86 | \$63,465.14 | \$35,366.19 | \$36,164.72 | \$280.00 | \$70.00 | \$15.00 | \$8.00 |
| 2019/20 | \$497,530.00 | \$419,535.09 | \$77,994.91 | \$160,234.61 | \$23,200.00 | \$280.00 | \$70.00 | \$17.00 | \$9.00 |
| 2020/21 | \$740,969.22 | \$533,058.04 | \$207,911.18 | \$71,062.65 | \$0.00 | \$280.00 | \$70.00 | \$17.00 | \$9.00 |
| 2021/22 | -\$665,105.58 | \$605,872.16 | -\$59,233.42 | \$485,931.21 | \$381,630.00 | \$280.00 | \$70.00 | \$17.00 | \$9.00 |
| | | Average | \$63,276.33 | | | | | | |

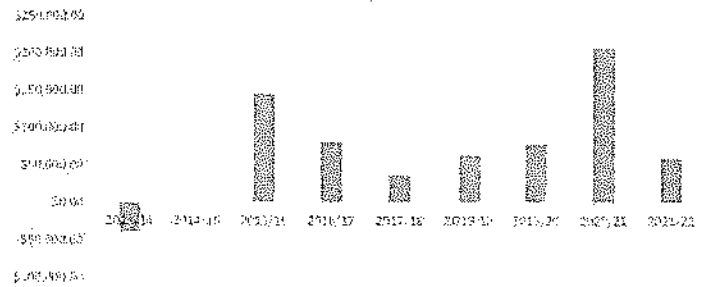
Operating Costs



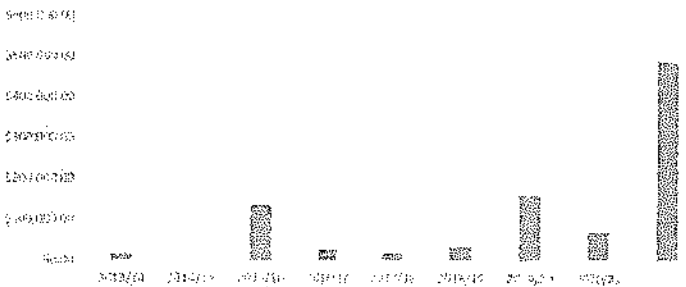
Capital Revenue/Sponsorship



Operating Surplus/Deficit



Capital Expenditures



Whitehorse Cross Country Ski Club **Historical Financial Summary** October 6, 2020

| Season | Financial Report | | | | | User Fees | | | |
|---------|-------------------|--------------------|---------------------------|----------------------|------------------------------|-------------------|-------------------|----------------|-------------------------------|
| | Operating Revenue | Operating Expenses | Operating Surplus/Deficit | Capital Expenditures | Capital Revenues/Sponsorship | Adult Season Pass | Child Season Pass | Adult Day Pass | Youth/Student/Senior Day Pass |
| 2012/13 | \$533,446.00 | \$531,991.00 | \$1,455.11 | \$149,953.26 | \$16,500.00 | \$225.00 | \$50.00 | | 7 |
| 2013/14 | \$461,446.00 | \$500,738.00 | -\$139,291.48 | \$17,115.79 | \$15,750.00 | \$225.00 | \$50.00 | | |
| 2014/15 | \$458,749.00 | \$466,607.00 | -\$1,858.00 | \$3,700.00 | \$22,838.00 | \$260.00 | \$55.00 | | |
| 2015/16 | \$869,960.40 | \$724,154.00 | \$145,806.77 | \$135,040.73 | \$26,210.00 | \$260.00 | \$65.00 | \$15.00 | \$7.50 |
| 2016/17 | \$515,898.00 | \$485,420.00 | \$30,478.00 | \$26,533.00 | \$20,700.00 | \$275.00 | \$70.00 | \$15.00 | \$7.50 |
| 2017/18 | \$507,308.80 | \$469,924.65 | \$37,384.15 | \$19,069.37 | \$23,756.28 | \$280.00 | \$70.00 | \$15.00 | \$8.00 |
| 2018/19 | \$503,548.00 | \$440,082.86 | \$63,465.14 | \$35,366.19 | \$36,164.72 | \$280.00 | \$70.00 | \$15.00 | \$8.00 |
| 2019/20 | \$497,530.00 | \$419,535.09 | \$77,994.91 | \$160,234.61 | \$23,200.00 | \$280.00 | \$70.00 | \$17.00 | \$9.00 |
| 2020/21 | \$740,969.22 | \$533,058.04 | \$207,911.18 | \$71,062.65 | \$0.00 | \$280.00 | \$70.00 | \$17.00 | \$9.00 |
| 2021/22 | \$665,105.58 | \$605,872.16 | \$59,233.42 | \$486,931.21 | \$381,630.00 | \$280.00 | \$70.00 | \$17.00 | \$9.00 |
| | | Average | \$63,276.33 | | | | | | |

1/1/2018 12:00:00 AM 12/31/2018 12:00:00 AM

1/1/2018 12:00:00 AM 12/31/2018 12:00:00 AM

1/1/2018 12:00:00 AM

1/1/2018

Capital Revenue/Sponsorship

1/1/2018 12:00:00 AM

Operating Costs

1/1/2018 12:00:00 AM 12/31/2018 12:00:00 AM

1/1/2018 12:00:00 AM 12/31/2018 12:00:00 AM

Capital Expenditures

1/1/2018 Operating Costs vs Operating Expenses

Operating Surplus/Deficit

1/1/2018 12:00:00 AM 12/31/2018 12:00:00 AM

1/1/2018 12:00:00 AM 12/31/2018 12:00:00 AM

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1/1/2018 12:00:00 AM

WHITEHORSE CROSS COUNTRY SKI CLUB
Statement of Receipts and Disbursements
Year Ended June 30, 2022

| | 2022 | 2021 <i>(Notes 11, 12)</i> |
|--|------------------|-------------------------------|
| RECEIPTS | | |
| Yukon Government- Community Development Fund | \$ 4,500 | \$ 91,291 |
| City of Whitehorse | 5,000 | 3,000 |
| Amortization of deferred contributions <i>(Note 7)</i> | 83,408 | 13,993 |
| Membership fees | 448,440 | 451,174 |
| Passes | 41,841 | 54,456 |
| Advertising | 1,400 | 2,450 |
| Rentals <i>(lockers)</i> | 10,214 | 13,948 |
| Sponsorship | 16,000 | 18,275 |
| Ski programs and events | 62,016 | 57,145 |
| Donations | 773 | 110 |
| Contributed services <i>(Note 9) (Chieftan Fuel - Northwestel)</i> | 15,356 | 11,232 |
| Ski equipment rentals | 37,908 | 36,111 |
| Merchandise and other | 20,658 | 29,228 |
| Sport Yukon - Covid 19 funding | - | 11,500 |
| | 747,514 | 793,913 |
| DISBURSEMENTS | | |
| Promotion | 4,107 | 2,626 |
| Amortization <i>(Depreciation)</i> | 115,894 | 26,439 |
| Bad debts | - | 4,408 |
| Fees, permits and dues | 45,099 | 50,506 |
| Volunteer recognition, awards and donations | 5,127 | 6,147 |
| Insurance | 17,926 | 11,663 |
| Bank charges | 22,834 | 24,953 |
| Office | 5,853 | 7,156 |
| GST expense | 3,544 | 3,948 |
| Programs and events | 32,238 | 20,505 |
| Trail maintenance and development | 50,957 | 80,112 |
| Special projects | 5,000 | 21,130 |
| Professional fees | 22,769 | 22,048 |
| Rent | 36,610 | 35,966 |
| Repairs and maintenance <i>(Note 12)</i> | 50,343 | 42,671 |
| Wages and benefits | 281,908 | 219,067 |
| Merchandise | 11,998 | 16,503 |
| Telephone and internet | 9,477 | 6,469 |
| Utilities | 10,940 | 11,511 |
| | 732,624 | 613,828 |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS FROM OPERATIONS | 14,890 | 180,085 |
| OTHER INCOME | | |
| Gain (loss) on disposal of tangible capital property | (410) | 11,706 |
| Other income | - | 4,286 |
| | (410) | 15,992 |
| EXCESS OF RECEIPTS OVER DISBURSEMENTS | \$ 14,480 | \$ 196,077 |

Printed: September 21, 2022 11:47 AM

Prep _____ Added _____ Approved _____

See accompanying notes to financial statements.

WHITEHORSE CROSS COUNTRY SKI CLUB
Statement of Financial Position
June 30, 2022

| | 2022 | 2021 <i>(Notes 11, 12)</i> |
|--|-------------------|-------------------------------|
| ASSETS | | |
| CURRENT | | |
| Cash <i>(Note 2)</i> | \$ 344,210 | \$ 327,779 |
| Accounts receivable | 1,103 | 6,848 |
| Inventory <i>(Note 2)</i> | 12,145 | 12,767 |
| Deposits on capital assets | - | 34,481 |
| | <u>357,458</u> | 381,875 |
| TANGIBLE CAPITAL PROPERTY <i>(Notes 2, 5, 12)</i> | <u>542,582</u> | 152,755 |
| | <u>\$ 900,040</u> | \$ 534,630 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT | | |
| Accounts payable and accrued liabilities | \$ 53,993 | \$ 3,999 |
| Goods and services tax payable <i>(Note 12)</i> | 6,500 | 12,974 |
| Employee deductions payable | 9,986 | - |
| Deferred income <i>(Note 6)</i> | 12,392 | 12,191 |
| Deferred contributions on capital property <i>(Note 7)</i> | 354,580 | 57,357 |
| | <u>437,451</u> | 86,521 |
| NET ASSETS | | |
| Unrestricted net assets | 263,587 | 341,709 |
| Internally restricted net assets <i>(Note 8)</i> | 11,000 | 11,000 |
| Investments in tangible capital property <i>(Note 12)</i> | 188,002 | 95,400 |
| | <u>462,589</u> | 448,109 |
| | <u>\$ 900,040</u> | \$ 534,630 |

ON BEHALF OF THE BOARD

_____ Director

_____ Director

Printed: September 21, 2022 11:47 AM Prep _____ Added _____ Approved _____

Whitehorse Cross Country Ski Club

Motion for the 2021-2022 Annual General Meeting

September 21, 2022

Request to the Registrar

Moved:

That the Whitehorse Cross Country Ski Club requests the Registrar to waive the requirement set out in clause 9(3) of the Societies Act Regulations that the financial statements of the Club for the fiscal year ending June 30, 2023 be reviewed and signed by a professional accountant.

2022/2023 Fiscal Year Budget

| Revenue | | 2021-2022 Budget | 2022/23 | Comment |
|----------------------|----------------------------------|----------------------|----------------------|---|
| 1 | Memberships | \$ 331,500 | \$ 435,000 | Based on 2000 members in 22/23 (\$215 average membership price): include volunteer dog fee \$5000 |
| 2 | Day Passes | \$ 45,000 | \$ 40,000 | |
| 3 | Grants | \$ 17,500 | \$ 7,500 | city rec grant (\$5000) for trail sign project - Spring intake / City rec grant (\$2500) |
| 4 | Advertising | \$ 3,500 | \$ 3,600 | Bridge signs (increase the annual fee from 350 to 450) 8 signs |
| 5 | Sponsorships | \$ 20,000 | \$ 20,000 | Northwestel 10000, morrison hersh. 2700, vector research 4000, Yukon law 1000, plus other. |
| 6 | Programs / Lessons | \$ 50,000 | \$ 65,000 | more jackrabbit and more adult program. could put 70,000? Board to discuss - kept |
| 7 | Events | \$ 9,000 | \$ 8,000 | |
| 8 | Ski Equipment Rentals | \$ 25,000 | \$ 35,000 | |
| 9 | Ski Equipment Service | \$ 4,500 | \$ 5,000 | |
| 10 | Merchandise Sales | \$ 20,000 | \$ 25,000 | |
| 11 | Coffee and Food | \$ 1,500 | \$ 800 | |
| 12 | Equipment/Office Rentals/Lockers | \$ 15,000 | \$ 15,000 | |
| 13 | Donations in Kind | \$ 3,000 | \$ 18,500 | includes the inkind fuel donation from Chieftain |
| 14 | Donations | \$ - | \$ - | |
| 15 | Interest | \$ 1,250 | \$ - | |
| 16 | Lessons | \$ - | \$ - | This line item is now removed and included in programs. |
| 17 | Sale of Capital Asset | \$ - | \$ 6,500 | selling the old sherpa |
| 18 | Insurance Rebate | \$ - | \$ - | |
| Total Revenue | | \$ 546,750.00 | \$ 684,900.00 | |

| Expenses | | 2021-2022 Budget | 2022/23 | Comment |
|-----------------------|-------------------------------------|-------------------|-------------------|---|
| 19 | Accounting (bookkeeping for 2021) | \$ 20,000 | \$ 20,000 | |
| 20 | Lease | \$ 37,000 | \$ 38,000 | |
| 21 | Bank Fees | \$ 25,000 | \$ 25,000 | |
| 22 | Volunteer / Sponsorship Recognition | \$ 3,500 | \$ 17,000 | free membership for some volunteers: 11 JDP coaches/ 9 groomers/ 15 corporate passes) |
| 23 | Permits/Dues/Fees | \$ 40,000 | \$ 45,000 | |
| 24 | Office Expenses Tel Internet | \$ 8,000 | \$ 7,000 | |
| 25 | Programs / lessons | \$ 20,000 | \$ 30,000 | more cani training / potential JDP travel but or camp / ski instructors jacket |
| 26 | Events | \$ 13,000 | \$ 20,000 | |
| 27 | Advertising/Promotion/Web Main | \$ 3,000 | \$ 4,000 | |
| 28 | Trails Maintenance / Trail lights | \$ 20,000 | \$ 41,200 | Includes equipment rental and contractor for trail building. |
| 29 | Trail Light Replacement | \$ 11,000 | \$ - | This category has been deleted and is in capital |
| 30 | Equipment Repair | \$ 22,000 | \$ 25,000 | |
| 31 | Fuel | \$ 16,000 | \$ 40,000 | Reflect real cost / including chieftain donation |
| | Electrical | \$ - | \$ - | New line item to start tracking electrical separate from building costs. |
| 32 | Bld Maintenance/Janitorial | \$ 35,000 | \$ 32,000 | Currently electrical is included in this item |
| 33 | Insurance | \$ 11,000 | \$ 15,000 | |
| 34 | Wages and Benefits | \$ 260,000 | \$ 276,600 | includes inflation adjustment |
| 35 | GST Expense | \$ 4,000 | \$ 4,000 | |
| 36 | Vehicle Expense | \$ 5,000 | \$ 5,000 | |
| 37 | Cost of Sales | \$ 2,000 | \$ 1,000 | |
| 38 | Lesson Instructor | \$ - | \$ - | Removed line item - in program expenses |
| 39 | Consulting Services | \$ 15,000 | \$ 20,000 | |
| Total Expenses | | \$ 570,500 | \$ 665,800 | |

Surplus/Deficit **\$ 23,750.00** **\$ 19,100.00**

| Expenditure | | 2021-2022 Budget | 2022/23 | Comment |
|-----------------------------------|-----------------------------------|----------------------|----------------------|---------|
| 40 | equipment) | \$ 15,000.00 | \$ 15,000.00 | |
| 41 | Inventory Purchases (merchandise) | \$ 20,000.00 | \$ 20,000.00 | |
| 42 | Pisten Bully | \$ 405,000.00 | \$ - | |
| | Electric snowmachine | \$ - | \$ 20,000.00 | |
| 43 | Trail sign | \$ 6,000.00 | \$ 7,000.00 | |
| 44 | Truck | \$ 22,000.00 | \$ - | |
| 45 | Outhouse | \$ 1,500.00 | \$ 2,000.00 | |
| 46 | Office / Shop Equip | \$ 2,000.00 | \$ 2,500.00 | |
| 47 | Race/Program Equipment | \$ - | \$ 500.00 | |
| 48 | Trail Light | \$ - | \$ 12,000.00 | |
| 49 | 2022 Alpina SuperClass | \$ - | \$ 65,000.00 | |
| Total Capital Expenditures | | \$ 471,500.00 | \$ 144,000.00 | |

| Funding | | 2021-2022 Budget | 2022/23 | Comment |
|------------------------------|------------------------|-------------------|------------------|------------------------|
| 49 | Lotteries Funding | 190,496.00 | \$ 8,500.00 | New alpina superclass |
| 50 | CDF Funding | 190,496.00 | \$ - | |
| 51 | Energy Solution Center | \$20,000 | \$20,000 | Electric snow machine. |
| Total Capital Funding | | 400,992.00 | 78,500.00 | |

NET SURPLUS/Deficit after Capital **-94,258.00** **-46,400.00**

President's report WCCSC - September 2022 AGM

First of all, I would like to thank you all for coming tonight to support the "business end" of our society. It's much appreciated.

I would also like to thank all of the board members and all of the other volunteers who make this such a great club. In particular, I would like to thank Stu, who will be leaving our board to dedicate his volunteer time to master's-level competitive skiing and to Sue, who left the board earlier this year, but agreed to help with our Societies Act transition. Thank you both – we will miss you on the board.

We have had another successful year as a club. We have grown our membership, responsibly managed our funding and our assets and, despite an ongoing pandemic, maintained most of our core services. A huge thank you to the staff and volunteers who continue to make our club such a success.

As you know, under the policy governance model we have adopted, our board focuses mainly (but not exclusively) on policies, stakeholder relationships and strategic objectives. Ben and Jan's reports do a great job of summarizing the operational highlights so I just wanted to highlight some of the work that the board has been focused on this year.

Our 2020-2022 strategic plan set out a number of objectives including: improving security of our land tenure, maintaining and building our partnerships with government and other organizations, creating a welcoming environment for a wider diversity of people and addressing climate change. My report will summarize some of our work on these four themes.

Improving security of our land tenure

This year, our land tenure sub-committee met with Yukon Government officials to express our interest in a more secure form of land tenure than the current license of occupation such as a lease over our trail network. We have planted a seed and continue to press for tenure that provides greater certainty should exploration or mining work start on any of the mining claims that underlie our trail network. In that vein, our board wrote to City Council this year to support the extension of the existing moratorium on the staking of new quartz claims in Whitehorse. The extension was recently approved for another 5 years by Yukon government until July 19, 2027. The existing claims are not affected by this so long as they remain in good standing.

Our sub-committee met with government officials to express the club's interest in being involved as a key stakeholder in the future development of the proposed McIntyre Creek Park, which is proposed to encompass almost all of our trail network. Our interest is to ensure that skiing continues as one of the primary activities within the park and that our club will be able to continue to grow and evolve within its boundaries. Our expectation would be that the park designation would provide some form of increased protection for our trail network than currently exists.

Our sub-committee has also been exploring options with Atco for greater security of tenure than the lease arrangements we have with them for use of most of the Pierre Harvey trails. They have indicated that they may be interested in making other arrangements when the lease is renewed in a few years' time. We will continue pursuing this with Atco.

Finally, our sub-committee has provided input on two land-related public engagements: the Official Community Plan and the Fish Lake Land Use Plan. Regarding the OCP, we submitted letter indicating the club's interest in ensuring that new residential developments near the ski trails consider incorporating access to the trail network within the design. We also requested that if future proposed industrial land use along the Copper Haul Road and McIntyre Ascent Road goes ahead, accommodation for interference with our ski trails would be warranted. We also expressed our support for the McIntyre Creek Park designation. We submitted preliminary input to the Fish Lake planning process to indicate our interest in exploring options for a future alternate Descent trail within the planning area.

Maintaining and building partnerships with governments and other organizations

Apart from working with other organizations on land tenure issues, we have been actively engaged with the City of Whitehorse regarding the upgrades to our building, scheduled to start next spring. We have also been engaged with them on improvements to our other facilities such as the stadium and our numerous out-buildings. We will be exploring the possibility of developing a functional plan with the City for stadium and out-building improvements that address energy efficiency, operational needs and the needs of our growing club membership.

We were also engaged with Canadian Ski Patrol this year regarding adjustments to the patrolling agreement. Although we were not able to reach agreement on general patrolling services we are willing to enter into other arrangements with Canadian Ski Patrol on a case-by-case basis, as needed for various events. Arrangements are now in place with the City of Whitehorse fire department for 24/7 rescue services on our trail network.

Creating a welcoming environment for a wider diversity of people

Like many other NGOs, our club has challenged itself to look closely at the demographics of our organization and membership as compared to those of the region we serve. A sub-committee is identifying actions and activities aimed at making our membership, our board and our staff more representative of society at large. This sub-committee has been hard at work developing an action plan in cooperation with staff. We have started tracking the demographic make-up of the membership through our registration process to help us establish the baseline and track our progress. We hope to build on some of the outreach that has occurred so far such as buying accessible ski equipment, providing rate discounts and free ski days and establishing partnerships with various community organizations such as Queer Yukon. The sub-committee has also reached out to representatives from Kwanlin Dun to discuss opportunities for greater recognition KDFN lands and culture and to increase opportunities for First Nations participation in the club's activities and programs.

Addressing climate change

There was tremendous response to our call-out to members for participation on the climate change sub-committee. Many club members with specific expertise on climate change are now members of the committee. The committee is developing a workplan that will be focused on actions to help the club mitigate its climate impact. The first step will be to tracking our club's contribution to GHGs and then reducing emissions from operational activities wherever possible. The sub-committee will also explore ways that the club can adapt its activities and services to the changing climate.

So what's next?

Our strategic plan is due for renewal. As we head conclude the final year of the strategic plan, we will take stock of where we have made progress and where we might need to work a little harder. We will begin preparing our thoughts and recommendations for the 2023-2026 plan and will reach out to widely to membership for input. Likely, there will be increasing focus placed on the objective of preparing the club to host major events such as the National Ski Championships, potentially in 2026, and the possibility of the 2027 Canada Winter Games.

Thanks again for coming out tonight and hope to see you on the trails soon!

Jean-Paul Molgat

President.



Club Manager Report September 21st, 2022

Summary

At the beginning of the season 21/22, we didn't know what to expect. Would XC ski be very popular like the first year of the pandemic. Do we need to plan another season pass increase? Would we be back at 1400 members? Would we be able to run some events?

What we learned from the previous year was that even if the pandemic was back, we could run the programs and groom the trails all season. This is the most important part of our operation.

We started the season with most our previous year covid-19 rules

- Mask mandatory in the club facility
- Only one entrance and one exit.
- We kept the sauna closed.
- We encouraged people to not use the chalet if they didn't have too
- We kept most of the program meetings in the stadium and staggered the ones meeting up at the chalet.
- Following the YG guidelines we had to check proof of vaccination but we were able to keep an updated list of proof so had to check skiers only once in the season.

We reopened 1 shower per changeroom and didn't ask people waxing to sanitize the wax benches. It has been more than 2 year we were in the pandemic and studies showed that surfaces are not the main vector of the virus.

After Christmas break, the wax room capacity limit has been reduced to 25. Because of our long hours of operation we decided in the first place to have it self monitored. We copied the Christmas market organizers by having stiks in a bucket in front of the door. It went really well and everyone adjusted to this new way of using the facility. Doing it this way, the club didn't have to hire extra staff.

By early March, 2022 all covid 19 restrictions were lifted and we were able to run some events almost as usual.

It has been a challenging season again even if we knew how to manage covid restriction because of the few big changes in restriction through the season. I would like to thank everyone for their adaptation.

As mentioned above we didn't know what to expect in terms of membership but by the end of the season, we reached almost the same number as the previous season.

2186 on closing day. We had 2223 members in 2020/21.

It looks like that 2000 is the new standard of our club membership and we will be including that in our next decisions.

We had a bit less daypasses sales due probably to a higher membership.

Daily rentals and packages increase a lot. I'm explaining that with the new adult program and a shortage in new or used equipment to buy around town.

Management/Staff/Office/Administration

This year the Whitehorse Cross Country Ski Club employed 2 full-time employees, 6 part-time employees, as well as 4 program coordinators.

Management: (Permanent Full Time Positions)

- Club Manager – Benjamin Poudou
- Operations Manager – Jan Polivka

Program Coordinator:

- Brian Horton (Junior Development Program (12/18))
- Fran Nyman (Lynx and learn to ski program (9/12))
- Christine Prescott (Jackrabbit / Bunny (4 to 8) and Adult Programming).
- Phil Hoffman (SkiS'Cool)

Part-Time Pro Shop Staff:

- 6 part time employees
- 3 part time PB groomers

Sponsorships

The club relies on several main sponsors and many smaller sponsors. The total value of sponsorships is close to \$20,000.

- Northwestel – Jackrabbit Program title sponsor
- EDI Environmental Dynamics – Hut to Hut title (canceled)
- Air North – Air North Challenge
- Chieftain Energy - Pisten Bully fuel
- Morrison Hershfield – title sponsor for Lynx Program
- Vector research Ski S'Cool - title sponsor
- Coast Mountain Sports – Free Ski Day (canceled), logo on the daypasses
- I Cycle sport – Trail report on CKRW
- Dan Shier-dog parking lot sponsor
- The Wayfarer Oyster House

Programs

- Vector Research Ski S'Cool had a very successful season with most of the schools in Whitehorse participating, and over 500 students.
- The Northwestel Jackrabbit/Bunny program saw a big increase with around 189 young athletes from 4 to 8 year old. Unfortunately we haven't been able to accommodate everyone and 21 youth stayed on the waitlist. This coming season we opened a new session on Mondays to accommodate more skiers.

- The Morrison Hershfield Lynx Program had 39 athletes. This year was the second year of another 9 to 12 learn to ski program. We had 7 athletes in this lesson base, intro to xc ski program.
- The Junior Development Program (JDP) continues to be a real success. This program for youth ages 12-18 is a program where fitness and technique development is the goal. The program had 37 athletes this year. Biathlon Yukon athletes are well represented in this program which helps us to have great relationships with our Nordic neighbor across the valley.
- One of the big successes of the past year was the creation of an adult program. We were seeing it as a trial but ended up with more than 12 volunteer instructors and 168 participants. We offered a 3 week tune-up program early season, 5 weeks super beginner to intermediate program mid winter and 3 weeks learn to skate program in spring. We trained our instructors through the CANSI certification, asking them to commit for 2 year in exchange for the club paying for their training. We are looking again at a great season with the adult programming and probably accommodating even more adults.

Events

With some restrictions due to the pandemic still in place, we haven't been able to run as many events as planned.

- We canceled the Coast Mountain Free Ski Day early season and the EDI Hut to Hut.
- We have been able to run the Nightspeed race series (4 races on Thursday night). The initial plan was to have the racers and volunteers accessing the curling club lounge post race to get beverages and food. Curling club had gathering services on Thursday and Friday. Unfortunately the curling club lounge closed (due to Covid 19) for 2 of the races and shut down for the season before the last race in March. We are looking at partnering again with curling to provide food service post events in the future.
- We organized again the Air North Challenge for the month of February using the real orienteering flag this year. It has been very popular and more inclusive than the first covid year when we used the phone app.
- The restrictions have been lifted just in time for the Yukon Ski Marathon and 85 adults skied the race as well as around 60 young skiers from various programs.
- Again this year, we decided to keep the Hut closed and didn't have Easy Like Sunday.

We had planned other events like new members ski and facility tours but those have been canceled too and the waxing clinic didn't run this year because we couldn't find volunteers.

Others

Inclusivity

As one of our main guiding values, we have been hard working at "embrace diversity and inclusivity..."

- Last year we ordered 2 sit skis, which we received at the end of the season 21/22. We are really looking forward to having them available for anybody who needs one, free of charge. These sit skis come in 2 different sizes to accommodate as many as possible and will be able to be mounted with a pulling harness for easier travel. I have been in contact with Darryl Tait who advised me to add high back support to be used by skiers with no core support. We will be hosting an event early season to introduce the sit skis and the activity to potential users.
- We lowered the rental prices for individual and program participants to make skiing more affordable. We had a world wide shortage in ski equipment supply so this action helped people who could not get new or used equipment.
- We offered 21% off daypasses and Rental during christmas break.
- We offered free rental for under 18 skier during spring break

Same as previous year, we donated (approx \$2000) the daypasses and rental revenues collected on December 24, 25, 31 and January 1st to the Whitehorse Food bank.

I would like to thank everyone involved in the club operation. Our funders, every board member and my colleague.

Thanks also to every volunteer who contributed their own way to keep this organization such a nice place and most importantly all skiers for helping growing the sport in our beautiful northern city.

Operations Report for 2022 AGM,

September 21, 2022

Equipment

WCCSC purchased last fall 2nd Pisten Bully, thanks to funding from Lotteries Yukon and Community Development Fund. For the 2021/22 season we had 2 PistenBully snowgroomers, and 5 Snowmobiles available. The older Pisten Bully was out of service for a significant part of the season due to various problems.

Grooming

We had an average early season, when we got snow at the beginning of November and we had enough snow by Christmas to have both of our Pisten Bullies on the trails.

We kept grooming till late April which is a bit above average.

We had 550 hours between our 2 PBs and about 150hours for each of the Alpina Snowmobiles.

Trail improvements:

Widening Ascent trail.

Widening other trails to accommodate new wider Pisten Bully

We upgraded 10 trail lights

Buildings:

Due to Covid 19 pandemic there were some special rules in the Wax room. Our huts stayed closed for public during the season.

Upcoming 2022-23 season:

We did replace one of our Alpina Sherpa snowmobile with the new one. We will also be

applying for funding for new Pisten Buly, which if we get approved, will arrive close to the end of the ski season and would replace the older 2012 machine.

We are building new trail between Best Chance Corner and Gravel Pit. This trail will connect 2 existing mining roads in the area and is 2.5 km long. The trail will cross Copper trail mid way which creates 2 loops. This trail will be dog friendly and will replace the use of Copper Haul Rd.

We are working with the City of Whitehorse to improve use of Stadium area in the summer and also to consolidate our buildings in the Stadium area and area around chalet.

The energy improvement of the Mt. McIntire building should start next spring and should be completed in fall 2024.

Thank You to: Community Development Fund, Lotteries Yukon, All the volunteers, City of Whitehorse, Energy North, CMBC, CCY and our Board and staff at Ski Club.

Jan Polivka Operations Manager

Transitioning to new Societies Act – An Explanation of What’s Happening at WCCSC

All Yukon Societies need to apply to transition to the new Societies Act by March 31, 2023.

Before applying, we were asked to review our bylaws to make sure they complied with the new Act.

The Board used sample by-laws provided by Yukon Government to make the job easier. The bylaws we prepared are virtually the same as the government’s sample by-laws.

The main proposed changes from current bylaws, as recommended by the Board, are as follows:

- We would lower the voting age from 18 to 14, in recognition of our large youth membership. This gives youth more of a voice in our affairs.
- We would no longer elect officers at the AGM. We would instead elect directors at the AGM and directors would assign officer roles, by vote if needed, at the first board meeting. This is a common way to choose officers and is the methods proposed by the sample bylaws.
- We would eliminate the “past president” role on the board. Our staff now ensures we have continuity from year to year.
- We would increase the quorum at AGMs from 10 to 15 members. We have a large membership and the board itself can have up to 10 members. It would be prudent to ensure that there are at least 5 non-board members present at our AGMs.

Once we have approved the new bylaws, we will apply to Corporate Services to transition the board. After we do this, we will be in our “transition year”, until the end of this fiscal year, June 30, 2023. In the transition year, we will function under the old Societies Act. Our filing requirements for the transition year remain the same as they are now.

Beginning on July 1, 2023, we would officially begin operating as a society under the new Societies Act and our new bylaws would come into effect. The biggest change under the new act are the financial reporting requirements.

- We will no longer need to attach our annual financial statements to the annual reports we provide to Corporate Services. They must however be kept and be available in our records.
- We will need to have an accountant complete a “compilation engagement” in respect of our financial statements each fiscal year, unless we waive the requirement to appoint an accountant, which we can do at an AGM for no more than 2 consecutive years.
- A compilation engagement is a preparation and presentation of financial statements by an outside accountant using data provided by management. It is not designed to express an opinion or provide assurance regarding the information contained in the financial statement. The accountant is basically responsible for making sure the financial statements are in the appropriate format and free from obvious errors and misstatements.

Under the old Societies Act, financial statements needed to be “reviewed” by an accountant every year, unless we voted to waive the requirement and obtained an exemption from the Registrar. The old act allows a society to apply for an exemption for 4 consecutive years. At this AGM, we are presenting a “review”, as we were in our 5th year and we were not able to waive the requirement.

For the coming “transition year” (2022-23) we will waive the requirement for a “review”, under the terms of the old act.

At the 2023 AGM, we could present a motion to waive the “compilation engagement” required under the new Societies Act for the 2023-24 fiscal year or not. We could do so again in 2024-25, but will need to present a “compilation engagement” for the 2025-26 fiscal year. We can decide every year we are eligible if we want to waive.

The differences between an audit, a review and a compilation

From:

<https://www.accountingtools.com/articles/the-difference-between-an-audit-a-review-and-a-compilation>

“There are several key differences between an audit, a review, and compilation. Essentially, a compilation requires the auditor to simply present financial statements based on the representations made by management, with no effort to verify this information. In a review engagement, the auditor conducts analytical procedures and makes inquiries to ascertain whether the information contained within the financial statements is correct. The result is a limited level of assurance that the financial statements being presented do not require any material modifications. In an audit engagement, the auditor must corroborate the ending balances in the client's accounts and disclosures. This calls for the examination of source documents, third party confirmations, physical inspections, tests of internal controls, and other procedures as needed.

Comparing an Audit, Review, and Compilation

In short, the differences between an audit, a review, and a compilation are as follows:

- *Level of assurance.* The level of assurance that the financial statements of a client are fairly presented is at its highest for an audit and at its lowest (none at all) for a compilation, with a review somewhere in between.
- *Reliance on management.* In all three cases, the auditor begins with the account balances provided by management, but an audit requires in a significant amount of corroboration of this information. A review requires some testing of the information, while a compilation almost entirely relies on the presented information.
- *Understanding of internal control.* The auditor only tests the internal controls of the client in an audit; no testing is conducted for a review or a compilation.
- *Work performed.* An audit requires a significant number of hours to complete, since there are many audit procedures to be performed. A review requires substantially fewer hours, while the effort associated with a compilation is relatively minor.
- *Price.* It requires vastly more effort for an auditor to complete an audit, so audits are much more expensive than a review, which in turn is more expensive than a compilation.”

SOCIETIES ACT

**BYLAWS OF
WHITEHORSE
CROSS
COUNTRY SKI
CLUB**



1. Definitions and Interpretation

1.1 Definitions

In these bylaws:

- (a) "Act" means the Yukon *Societies Act* and the regulations under the Act, as amended from time to time.
- (b) "Board" means the directors of the Society.
- (c) "Bylaws" means these bylaws.
- (d) "Constitution" means the constitution of the Society.
- (e) "Director" means an individual who has been designated, elected or appointed, in accordance with the Act, as a director of the Society.
- (f) "General Meeting" means a general meeting of the members of the Society.
- (g) "Officer" means an individual who has been appointed, in accordance with the Act, as an officer of the Society.

1.2 Definitions in Act

The definitions in the Act apply to these Bylaws.

1.3 Conflict with Act

If there is a conflict between these Bylaws and the Act, the Act shall prevail.

1.4 Act Applies

These Bylaws are intended to be read in conjunction with the Act.

2. Members

2.1 Application for membership

A person may apply to the Board for membership in the Society. The person becomes a member of the Society on the Board's acceptance of the application and receipt of payment of membership dues, if any.

2.2 Duties

Every member must uphold the Constitution and must comply with these Bylaws.

2.3 Classes

There are two classes of members in the Society, voting and non-voting members. Every member who is at least 14 years old is a voting member.

Holders of valid full or partial season passes are members of the Society.

2.4 Membership Dues

The amount of membership dues, if any, and the due date for payment of such dues, shall be determined by the Board. Payment of membership dues, if any, shall be a condition of membership.

2.5 Termination of membership

A person's membership in the Society is terminated:

- (a) When the person has failed to pay the membership dues, if any, when due;
- (b) Upon the expiry or termination of the person's full or partial season pass;
and
- (c) In any of the other circumstances set out in the Act.

2.6 Rights

Every member is entitled to those rights afforded to members under the Act and these Bylaws, including, but not limited to, the right to vote on every matter in respect of which a vote of the members is held and the right to elect or appoint the Directors.

3. General Meetings of the members

3.1 General Meetings

An annual General Meeting must be held in accordance with the Act at the time and place the Board determines. The Board may, at any time, call other General Meetings. Members may requisition a General Meeting in accordance with the Act.

3.2 Ordinary business

At a General Meeting, the following business is ordinary business:

- (a) Adoption of rules of order and agenda;
- (b) Consideration of any financial statements of the Society presented to the meeting;
- (c) Consideration of the reports, if any, of Directors or accountant;
- (d) Election of or appointment of Directors;
- (e) Appointment of an accountant, if any; and
- (f) Business arising out of a report of the Directors that does not require the passing of a special resolution.

3.3 Notice of General Meeting

Written notice of the date, time and location of a General Meeting must:

- (a) Be given in accordance with the Act;
- (b) Be sent to the members at least 14 days before the meeting and not more than 60 days before the meeting;

3.4 Chair of General Meetings

The following individual shall preside as chair of a General Meeting:

- (a) The individual, if any, appointed by the Board to preside as the chair;
- (b) If the Board has not appointed an individual to preside as the chair or the individual appointed by the Board is unable to preside as the chair:
 - (i) The president, if any;
 - (ii) The vice-president, if any, if the president is unable to preside as the chair; or
 - (iii) A Director present at the meeting, if both the president and vice-president are unable to preside as chair, or if there is no president or vice-president; or
- (c) If there is no individual entitled under (a) or (b), above, who is able to preside as the chair of the meeting within 30 minutes from the time set for holding the meeting, the members who are present shall elect a member present at the meeting to preside as the chair.

3.5 Quorum for General Meetings

A quorum for the transaction of business at a General Meeting is 15 voting members.

3.6 Quorum required

Business, other than the election of the chair of the General Meeting and the adjournment or termination of the meeting, must not be transacted unless a quorum of members is present. If, at any time during a General Meeting, there ceases to be a quorum of members present, business then in progress must be suspended until there is a quorum present or until the meeting is adjourned or terminated.

3.7 Lack of quorum at General Meetings

If, within 30 minutes from the time set for holding a General Meeting, a quorum is not present:

- (a) The meeting stands adjourned to the same day in the next week, at the same time and place or, if the place is not available, at such other place as may be determined by the chair with notice to the members;
- (b) If, at the continuation of the adjourned meeting, a quorum is not present within 30 minutes from the time set for holding the continuation of the adjourned meeting, the members who are present constitute a quorum for that meeting.

3.8 Adjournments of General Meetings

The chair of a General Meeting may, or if so directed by the members at the meeting, must, adjourn the meeting from time to time and from place to place, but no business may be transacted at the continuation of the adjourned meeting other than business left unfinished at the adjourned meeting. It is not necessary to give notice of a continuation of an adjourned General Meeting or of the business to be transacted at a continuation of an adjourned General Meeting except that, when a General Meeting is adjourned for 30 days or more, written notice of the continuation of the adjourned meeting must be given in accordance with the Act and these bylaws.

3.9 Order of business at a General Meeting

The order of business at a General Meeting is as follows:

- (a) Elect an individual to chair the meeting, if necessary;
- (b) Determine that there is a quorum;
- (c) Approve the agenda;
- (d) Approve the minutes from the last General Meeting;
- (e) Deal with unfinished business from the last General Meeting;
- (f) If the meeting is an annual General Meeting:

- (i) Receive the Directors' report on the financial statements of the Society for the previous financial year, and the accountant's report, if any, on those statements;
 - (ii) Receive any other reports of Directors' activities and decisions since the previous annual General Meeting;
 - (iii) Elect or appoint Directors; and
 - (iv) Appoint an accountant, if any;
- (g) Deal with new business, including any matters about which notice has been given to the members in the notice of meeting;
- (h) Terminate the meeting.

3.10 Attendance at General Meeting by telephone or another communications medium

Members may participate in a General Meeting by telephone or other communications medium. The Board must take such reasonable steps as are required to enable all persons participating in the meeting, whether by telephone, by other communications medium, or in person, to communicate with each other during the meeting.

3.11 Methods of voting by members in attendance at General Meeting

At a General Meeting, voting must be by a show of hands, an oral vote or another method that adequately discloses the intention of the members, except that if, before or after such a vote, two or more members request a secret ballot or a secret ballot is directed by the chair, voting must be by secret ballot. If one or more members vote at a General Meeting while participating in the General Meeting by telephone or other communications medium, the vote must be conducted in a manner that adequately discloses the intentions of the members.

3.12 Proxies

Voting by proxy is not permitted.

3.13 Vote at a General Meeting

A matter to be decided at a General Meeting must be decided by ordinary resolution, unless the matter is required by the Act or these Bylaws to be decided by special resolution or by another resolution having a higher voting threshold than the threshold for an ordinary resolution.

3.14 Result of Vote

The chair of a General Meeting must announce the outcome of each vote. That outcome must be recorded in the minutes of the meeting. Whenever a vote that is not by written ballot is made, then unless a written ballot is required or demanded, a declaration by the chair that a resolution has been carried or lost shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour or against the motion.

4. Directors

4.1 Number of Directors

The Society must have no fewer than three, and no more than 12, Directors. The members at a General Meeting shall determine the fixed number of Directors from time to time.

4.2 Residency

At least one of the Directors must be ordinarily resident in Yukon.

4.3 Board eligibility (Membership)

A Director is required to be a member of the Society.

4.4 Election or appointment of Directors

Directors are elected by ordinary resolution of the members.

4.5 Term

The Directors are elected at each annual General Meeting. A Director's term of office ends at the close of the next annual General Meeting after the Director's election.

No Director may serve as a director for more than eight consecutive years.

4.6 Vacancies

The Directors may appoint a member to fill a vacancy on the Board that arises as a result of a Director ceasing to hold office before the expiry of the Director's term of office, except where the Director was removed from office in accordance with the Act. The Director appointed to fill the vacancy shall hold office for the balance of the term of their predecessor.

4.7 Removal of Directors

A Director may be removed from office by special resolution of the members.

4.8 Remuneration for being a Director

The Society must not remunerate a Director for being a Director.

4.9 Remuneration of Directors for other than being a director

The Society may, subject to the Act, pay a Director remuneration for services provided by the Director to the Society in a capacity other than as a director.

4.10 Majority of Directors may not be employed by Society

A majority of Directors must not receive or be entitled to receive remuneration from the Society under contracts of employment or services.

4.11 Reimbursement of Expenses

The Society may reimburse a Director for reasonable expenses necessarily incurred by the Director in performing their duties as a director.

5. Meetings of Directors

5.1 Calling Directors' meeting

The Directors may meet at any location in Yukon and in any manner as determined by the Directors.

5.2 Notice of Directors' meeting

At least two days' notice of a Directors' meeting must be given, unless all the Directors agree to a shorter notice period.

5.3 Regular Board meetings

The Board may appoint a day or days in any month or months for regular meetings of the Board at a place and hour to be named. A copy of any resolution of the Board fixing the time and place of such regular meetings of the Board shall be sent to each Director, but no notice shall be required for any such regular meeting.

5.4 Quorum of Board meetings

A majority of the Directors in office constitutes a quorum at any meeting of Directors.

5.5 Board meetings may be held by electronic means

Any meeting of the Board may be held by means of telephone or such other communication medium means that permits all participants in the meeting to communicate with each other. A Director participating in the meeting by that means shall

be deemed to be present at the meeting.

5.6 Resolution without a meeting and without the consent of all Directors

The Directors may not pass a Board resolution without a meeting unless all Directors consent in writing to the resolution.

6. Officers

6.1 Election or appointment of Officers

The Board shall, as often as may be required, elect or appoint, from among the Directors, a president, a vice-president, and a secretary/treasurer or a secretary and a treasurer, and such other officers the Board deems necessary. A Director may hold more than one officer position.

6.2 Duties of Officers

The Officers shall have the following duties and powers associated with their positions:

- (a) The president is the chair of the Board and is responsible for supervising the other Directors in the execution of their duties.
- (b) The vice-president is the vice-chair of the Board and is responsible for carrying out the duties of the president if the president is unable to act.
- (c) The secretary is responsible for doing, or making the necessary arrangements for, the following:
 - (i) Issuing notices of General Meetings and Directors' meetings, taking minutes of General Meetings and Directors' meetings;
 - (ii) Keeping the records of the Society in accordance with the Act, conducting the correspondence of the Board; and
 - (iii) Filing the annual report of the Society and making any other filings with the registrar under the Act.

In the absence of the secretary from a meeting, the Board must appoint another individual to act as secretary at the meeting.

- (d) The treasurer is responsible for doing, or making the necessary arrangements for, the following:

- (i) Receiving and banking monies collected from the members or other sources;
- (ii) Keeping accounting records in respect of the society's financial transactions; and
- (iii) Preparing the Society's financial statements; and making the Society's filings respecting taxes.

7. Signing Authority

7.1 Execution of documents

A contract or other record to be signed by the Society must be signed on behalf of the Society by any two Directors or by one or more individuals authorized by the Board to sign the contract or record on behalf of the Society. Any Director or Officer of the Society may certify a copy of any instrument, resolution, bylaw or other document of the Society to be a true copy thereof.

8. Borrowing

8.1 Borrowing powers

The Society may, subject to approval by the members at a General Meeting:

- (a) Borrow money; and
- (b) Issue debt obligations to any person and for any consideration.

9. Accountant

9.1 Requirement for Accountant

- (a) If the Society is a Class B society, the Society is not required to have an accountant.
- (b) If the Society is a Class A society, the Society is required to have an accountant. However, a Class A society may, by special resolution at an annual general meeting, waive the requirement to have an accountant for the fiscal year for which financial statements will be presented at the next year's annual general meeting. The Society may not waive the requirement to have an accountant for more than two consecutive fiscal years.

10. Distribution of property before dissolution or on liquidation

10.1 Distribution

The distribution of property before dissolution of the Society or on liquidation of the Society will be made in accordance with the Act.