

**Mainland BC Military Family Resource Centre**  
**2023 Annual General Meeting Minutes**  
June 27 2023

**Attendance:**

**Board:** Nathaniel Senff (Chair), Rimma Pilat-Riches (Treasurer), Michael Huenefeld, Steve Filyk, Anita Allen

**Members:** Doug Gayton, Patricia Barrett (proxy with Doug Gayton), James Barrett (proxy with Doug Gayton), Linda Stromberg, Tracie Fasullo, Arron Oberman, Benson Lum

**Staff:** Tracy Cromwell (Executive Director); David Zuskind, StoneCatcher Strategic Solutions (contract finance person); Laura Woods (staff taking minutes)

**Guest:** Brandon Kelley, Manning Elliot

**1. Call to order**

1.1. The meeting was called to order at 19:01.

**2. Adoption of Robert's Rules of Order**

2.1. Motion to adopt Robert's Rules of Order. Moved by Rimma Pilat-Riches; seconded by Steve Filyk. Carried with all in favour and no abstentions.

**3. Declaration of quorum**

3.1. With 12 voting members present, quorum was declared.

**4. Adoption of agenda**

4.1. Motion to adopt the Agenda as circulated. Moved by Steve Filyk; seconded by Rimma Pilat-Riches. Carried with all in favour and no abstentions.

**5. Approval of 2022 AGM minutes**

5.1. Motion to approve 2022 AGM minutes as circulated. Moved by Rimma Pilat-Riches; seconded by Steve Filyk. Carried with all in favour and no abstentions.

**6. Reports**

6.1. Motion to receive the Board Chair report (see accompanying document). Moved by Doug Gayton; seconded by Patricia Barrett (proxy with Doug Gayton). Carried with all in favour and no abstentions.

6.2. Motion to receive Executive Director report (see accompanying document). Moved by Nathaniel Senff; seconded by Anita Allen. Carried with all in favour and no abstentions.

**7. Report from Treasurer/presentation of financial statements**

7.1. Auditor's report for 2022-23 – Brandon Kelley, Manning Elliott LLP

7.1.1. Discussion:

7.1.1.1. Introduction by treasurer, Rimma Pilat-Riches, who noted increase in spending (for example travel) which was in keeping with expectations given

COVID restrictions were lifted during the year. She also noted that it was a qualified opinion due to limited ability to test all donations. Turned over to Brandon Kelly.

7.1.1.2. Auditor, Brandon Kelly's remarks

7.1.1.2.1. Qualified opinion is standard across many not-for-profit organizations. There has been the same qualified opinion for previous MFRC financial statements. This is because when the auditor looks at the donation revenue (which in the case of the Mainland BC MFRC is only a small portion of total revenue), there is no way of checking if something wasn't recorded. Otherwise, it is a clean opinion.

7.1.1.2.2. Reviewed Statement of Financial Position, noting that because the difference in compensation payable from 21-22 to 22-23 was small (around \$1,000), the amount remained the same from last year.

7.1.1.2.3. Reviewed Statement of Revenue and Expenses which showed an excess of revenue of \$19,304

7.1.1.2.4. Reviewed Statement of Cash Flows

7.1.1.2.5. Reviewed Notes to Financial Statements. He noted that with reference to "Economic Dependence" the Mainland BC MFRC is dependent on Military Family Services for approximately 80% of all revenue. He also noted that "Internally Restricted Net Assets" have been the same for a number of years. It is up to the board to determine what may be transferred in or out of these funds.

7.1.1.2.6. Reviewed Completion Letter, noting that with respect to "Evaluation of Internal Controls" a management letter had been issued outlining a few minor things regarding different ways to do the bookkeeping. Did not feel these were anything that needed board attention.

7.1.1.3. Follow up questions from treasurer

7.1.1.3.1. What kind of adjusting journal entries were provided? *Answer from auditor: reconciliation of retained earnings, posting of amortization expense, vacation payable, interest accrual.*

7.1.1.3.2. What were the recommendations in the management letter? *Answer from auditor: The points were around: opening net asset reconciliation, one item where GST was taken off incorrectly, and deferred revenue—no material difference, but some reconciliation differences.*

7.1.1.3.3. What was the materiality percentage? *Answer from auditor: \$20,000 de minimis materiality and approximately \$2,000 posting threshold.*

7.1.1.4. Question from board member, Michael Huenefeld

7.1.1.4.1. Requesting further clarification on internally restricted and unrestricted funds. Do they need to be reviewed on a regular basis? *Answer from auditor: It is up to the board if they should be reviewed and how/if they should be used or grown. Board may motion if they would like the funds used or unrestricted. The funds have been there for a number of years. They are an allocation of net assets and there are still lots of*

*unrestricted assets available to use. Auditor would prefer they not be there if they are not being used.*

7.1.1.4.2. Noted by treasurer that the current (2015) financial policies have nothing about restricted funds. She is in the process of updating policies.

7.2. Motion to receive Auditor's report for 2022-23. Moved by Nathaniel Senff; seconded by Rimma Pilat-Riches. Carried with all in favour and no abstentions.

## **8. Appointment of auditor**

8.1. Motion to appoint Manning Elliott LLP as the Auditor for 2023-24. Moved by Rimma Pilat-Riches; seconded by Nathaniel Senff. Carried with all in favour and no abstentions.

## **9. Nominations Committee Report**

9.1. Motion to receive the Nominations Committee report. Moved by Arron Oberman; seconded by Anita Allen. Carried with all in favour and no abstentions.

## **10. Election of Directors**

10.1. Motion to elect Linda Stromberg to a first two-year term. Moved by Nathaniel Senff; seconded by Rimma Pilat-Riches. Carried with all in favour and no abstentions.

10.2. Motion to elect Tracie Fasullo to a first two-year term. Moved by Steve Filyk; seconded by Michael Huenefeld. Carried with all in favour and no abstentions.

10.3. Motion to elect Arron Oberman to a first two-year term. Moved by Linda Stromberg; seconded by Nathaniel Senff. Carried with all in favour and no abstentions.

10.4. Motion to elect Benson Lum to a first two-year term. Moved by Doug Gayton; seconded by Nathaniel Senff. Carried with all in favour and no abstentions.

10.5. Motion to re-elect Anita Allen to a second consecutive two-year term. Moved by Rimma Pilat-Riches; seconded by Linda Stromberg. Carried with all in favour and no abstentions.

10.6. Motion to re-elect Steve Filyk to a second consecutive two-year term. Moved by Nathaniel Senff; seconded by Doug Gayton. Carried with all in favour and no abstentions.

10.7. Motion to re-elect Michael Huenefeld to a second consecutive two-year term. Moved by Nathaniel Senff; seconded by Steve Filyk. Carried with all in favour and no abstentions.

## **11. Adjournment**

11.1. Motion to adjourn meeting at 19:50. Moved by Nathaniel Senff; seconded by Linda Stromberg. Carried with all in favour and no abstentions.