



**erin
woods**
COMMUNITY ASSOCIATION
83 ERIN PARK DRIVE S.E.
CALGARY, ALBERTA T2B 3A2

Erin Woods Community Association
Annual General Meeting Minutes
May 9, 2022 @ 7:00 PM

Call Meeting to Order 7:04 pm

Approval of Agenda

Approval of May 10, 2021 AGM Minutes Anne motions to approve and Shannon seconds, all in favor

Approval of April 11, 2022 general meeting Minutes Anne motions to approve and Shannon seconds, all in favor

Introduction of the Board to the Membership

Non-Board Reports:

NPC- Rob Dickinson: – City of Calgary information for the Community

-Hoping to keep up with all of the covid relief funding and other things we have been doing throughout Calgary through the last year

-3 projects that have been going on within the GFL area to keep an eye out for coming up

Board Reports:

President's Address —Lori Losowy: - review of the accomplishments of the current Board in the past year

Treasurer's Report – John Stark: - *presentation of the Fiscal YE January 31, 2022 Financials*

- *Vote to Accept Audited Financials as presented by the Treasurer*

- *Need to make a change to the auditors note (page 3)*

- *Gordon motions to approve pending changes, John Stark seconds,*

All in favor. Audited financials for 2022 accepted

Affirmation of the work of the Board May 2021 – May 2022 – vote by membership

-Anne motions, Shannon seconds the motion, all in favor, motion passed

Appoint Auditor: -Kassi motions, Anne seconds, all in favor, motion passed.

Motion needed: "Move that the Erin Woods Community Association appoint an auditor engaged through the Federation of Calgary Communities for the fiscal year ending January 31, 2023."

Elections – Carolyn Teske, Electoral Officer

Executive

President– two-year term—*Shannon* Coleman

Secretary–two-year term—Kassi Jeffrey

2nd Vice-President (Sports and Events)—two-year term—Open

If needed: 1st Vice-President (Facilities)—two- year term (*with one year remaining*)—Open

Directors

(All One-Year Terms)

Community Events Director—Paul Harrison (Need Membership as well then can be affirmed in)

Communications Director—Lori Losowy and Paul Harrison

Safety and Bylaw Director—Joe King

Planning and Development Director—Lori Losowy

Community Garden Director—Shellbie Chayeski

Fundraising and Grants Director—Kayla Schlaugat (Need Membership as well then can be affirmed in)

Bingo Director—Shannon Coleman

Casino Director —Shannon Coleman

ECTAS Director—Anne Miller

Coordinators

(all one-year terms)

Darts Co-Ordinator—Jarred Mussel

Membership Co-Ordinator—Kassi Jeffrey

Path Co-Ordinator—Anne Miller

3-Way Sign Co-Ordinator—Kassi Jeffrey

Clean Up Day Co-Ordinator—Paul Harrison and Anne Miller (helping)?

Stampede Breakfast Co-Ordinator—Paul Harrison?

Bylaws Committee Co-Ordinator—Anne Miller

Rink Co-Ordinator—Jonathan Massari

This ends the elections

Welcome to the new Board!

Motion to adjourn: 8:20 pm

Please Sign In



DATE: May 9, 2022 – ANNUAL GENERAL MEETING
ERIN WOODS COMMUNITY ASSOCIATION

NAME	MEMBER
Kassie Jeffrey	Yes
Kari Kosow	yes
Rob Dickerson	City
Paul Hudson	No
TOM MILLER	YES
Gordon Ellison	YES
Jessica Thompson	City of Calgary
Gian-Carlo Latta	City
Shannon Coleman	Yes
Anne Miller	YES
Kaya Schwaegerl	YES.
Nick Hum	
John Stark	YES



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Erin Woods Community Association
Annual General Meeting ~~Minutes~~ *Agenda*
May 9, 2022 @ 7:00 PM

Call Meeting to Order

Approval of Agenda

Approval of May 10, 2021 AGM Minutes

Approval of April 11, 2022 general meeting Minutes

Introduction of the Board to the Membership

Non-Board Reports:

NPC- Rob Dickinson: – City of Calgary information for the Community

Board Reports:

President's Address —Lori Losowy: - review of the accomplishments of the current Board in the past year

*Treasurer's Report – John Stark: - presentation of the Fiscal YE January 31, 2022 Financials
- vote to Accept Audited Financials as presented by the Treasurer*

Affirmation of the work of the Board May 2021 – May 2022 – vote by membership

Appoint Auditor:

Motion needed: "Move that the Erin Woods Community Association appoint an auditor engaged through the Federation of Calgary Communities for the fiscal year ending January 31, 2023."

Elections – Carolyn Teske, Electoral Officer

Executive

President – two-year term —

Secretary – two-year term —

2nd Vice-President (Sports and Events) – two- year term —

If needed: 1st Vice-President (Facilities) — two- year term (*with one year remaining*) —

Directors

(all one-year terms)

Community Events Director —

Communications Director —

Safety and Bylaw Director —

Planning and Development Director —

Community Garden Director —

Fundraising and Grants Director —

Bingo Director —

Casino Director —

ECTAS Director —

Coordinators

(all one-year terms)

Darts Co-ordinator —

Membership Co-ordinator —

Grant and Funding Application Writer —

Path Co-ordinator —

3-Way Sign Co-ordinator —

Clean Up Day Co-ordinator —

Stampede Breakfast Co-ordinator —

Bylaws Committee Co-ordinator —

This ends the elections

Welcome to the new Board!

Motion to adjourn



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Erin Woods Community Association

May 10, 2021 Annual General Meeting Minutes

Meeting held online via ZOOM

Call Meeting to Order: Meeting was called to order at 7:05pm.

In Virtual Attendance: Lori Losowy, Tammy Amstutz, Joe King, Denise and Shawn Buteau, Ali and Kent Myshrall, Anne and Tom Miller, Kassi Davidson, Rob Dickinson, Lori and Mark Petersen, Howard and Darcy Johnson, John Stark, Lois Williams, Shellbie Chayeski, Shelley Chayeski, Carol Christofferson, Rob Toth, Shannon Coleman, Jessica Coleman, Ashlynn Nixon, and Carolyn Teske

Approval of Agenda: Denise B. motioned to approve the agenda, Anne M. 2nd; Voted on; Motion passed

Approval of September 21, 2020 AGM Minutes: Ali M. motioned to approve the September 21, 2020 minutes, Denise B. 2nd; Voted on; Motion passed

Introduction of the Board to the Membership

Non-Board Reports:

NPC- Rob Dickinson: – City of Calgary information for the Community

- Rob commented prior to COVID there was improvement to the financials
- There are 3 ratings that the City uses when looking at the audit results; savings and funding
- Erin Woods has always been diligent in looking for ways to bring in income to remain financially stable.
- The City will continue to support Erin Woods; see where things are at after COVID
- Alpha House has created a needle response team. If anyone wants needles cleaned up on private or public property they will come out and do this

Board Reports:

President's Address —Lori Losowy: - review of the accomplishments of the current Board in the past eight months

- Carolyn and Ashlynn have continued to operate the hall and office during COVID
- The church is now meeting again in the hall
- Erin Woods is receiving the Federal wage subsidy and other financial help from the City of Calgary and Alberta Government
- Bingos are being held virtually

- There may be a change in the AGLC Casino funding distribution model; this is causing lots of uncertainty
- A well-attended outdoor Halloween event was put on during a brief opening of restrictions
- A skating rink was put in for a brief period and the community enjoyed it immensely
- An expanded Community Garden committee has been working with EWCA
- There is a plan for an off-leash park in Erin Woods
- All job descriptions were updated
- Thanks to all board members for all their hard work over the year

Affirmation of the work of the Board September 2020 – May 2021 (shortened term was due to 2020 AGM being delayed due to covid-19 restrictions): John S. motioned to affirm the work of the Board September 2020; Shannon C. 2nd; Voted on; Motion passed

Treasurer's Report – Denise Buteau: - presentation of the Draft Financials

- The auditor removed the going-concern note as the restricted cash has been increased this year
- GST : ITC's can only be deducted that relate to GST collected on income allowed; ITC's on capital assets are only allowed if taxable revenue is greater than 50% of total revenue and an allocation of a percentage of ITC's used for hall rentals must be done
- Bank reconciliations should be reviewed and signed off by someone other than the person preparing the reconciliation
- All reports discussed at the board meetings need to be included in the body of the minutes not just a note saying "report attached"
- The financials look good this year

- *vote to Accept Draft Financials as presented by the Treasurer*

- Denise B. motioned to accept the draft financials as presented; Shannon C. 2nd; Voted on; Motion passed

Appoint Auditor:

Motion needed to: "Move that the Erin Woods Community Association appoint an auditor engaged through the Federation of Calgary Communities for the fiscal year ending January 31, 2022."

- Denise B. motioned to "Move that Erin Woods Community Association appoint an auditor engaged through the Federation of Calgary Communities for the fiscal year ending January 31, 2022; Shannon C. 2nd; Voted on; Motion passed

Elections – Carolyn Teske, Chief Electoral Officer

RESULTS OF THE ELECTIONS:

Executive

Treasurer – two-year term — John Stark

Secretary – two-year term (*with one year remaining*) — Kassi Davidson

1st Vice-President (Facilities) – two-year term — Shannon Coleman (in a secret ballot vote against Lori Petersen)

2nd Vice-President (Events and Sports) — two-year term (*with one year remaining*) —

** Carol Christoffersen nominated Lori Petersen; the nomination was accepted; there being no other nominations, Lori Petersen was acclaimed as 2nd Vice-President. Shortly afterwards Lori Petersen resigned as 2nd Vice-President, and she and Mark Petersen left the ZOOM AGM meeting.

THEREFORE: 2nd Vice-President position was declared “vacant” both during meeting and as confirmed on June 24, 2021 by Todd Brand, Professional Registered Parliamentarian.

Directors

(all one-year terms)

Seniors’ Events Director — Vacant

Community and Special Events Director — Ali Myshrall

Safety and Bylaw Director — Lois Williams

Planning and Development Director — Lori Losowy

Bingo Director — Shannon Coleman

Casino Director — Shannon Coleman

ECTAS Director — Anne Miller

Coordinators

Communications Co-ordinator — Vacant

Darts Co-ordinator — (program paused due to covid-19)

Membership Co-ordinator — Vacant

Grant and Funding Application Writer — Vacant

Path Co-ordinator — Anne Miller

3-Way Sign Co-ordinator — Kassi Davidson and Tammy Amstutz/Joe King

Clean Up Day Co-ordinator — Vacant

Stampede Breakfast Co-ordinator — likely no event this term

Welcome to the new Board

Motion to adjourn: Ali M. motioned to adjourn the meeting; John S. 2nd; Voted on; Motion passed

Meeting adjourned at 8:55 pm

TODD BRAND Consulting

P.O. Box 70008 Creekside PO, Airdrie, AB, T4B 0V9 | 403-608-2710 | toddbrand@hotmail.com

June 24, 2021,

I have been asked by the Chair of the Erin Woods Community Association (EWCA) to review the business proceedings of their Annual General Meeting dated May 10, 2021. This meeting was held virtually via Zoom. The meeting was recorded.

I have been asked to provide a parliamentary opinion on the following two areas of concern.

- 1. Review the AGM proceedings to determine if the 2nd VP position is filled or vacant.**
- 2. Determine what to do with the second person elected into the 2nd VP position if the position is "filled".**

To prepare this parliamentary opinion I used the following sources:

- Erin Woods Community Association Bylaws as provided by email link
- Agenda of the May 10 AGM
- Video recording of the May 10 AGM
- Minutes of the May 10 AGM
- Robert's Rules of Order Newly Revised, 12th Edition

Sequence of Events

Here is what happened in relation to the acclamation of Lori P. as 2nd Vice-President and her subsequent resignation.

1. The AGM progressed to the point that the processing of elections was turned over to the Chief Electoral Officer.
2. During the course of the elections, Lori P. was properly and clearly acclaimed to the position of 2nd Vice President.
3. A few minutes after the acclamation, Lori P. gave clear indication that she did not wish to remain in this position. At roughly the one hour and twenty-five minute mark of the recording, Lori P. stated "Mark and I have decided that we are actually stepping away... so technically I am resigning at the moment"
4. After some further commentary from Lori P., she, to the best of my knowledge left the meeting and did not return.
5. Some members discussed the issue and raised concerns about what had transpired however no one raised any ambiguity as to the intent of Lori P to resign.
6. The Chief Electoral Officer noted that the position of 2nd Vice-President is vacant and no one in the meeting contested that interpretation.

Interpretation & Opinion

Concern #1. Review the AGM proceedings to determine if the 2nd VP position is filled or vacant.

As noted in the listing of events above, Lori P. was clearly acclaimed (appointed) to the position of 2nd Vice President. Lori P. was also clear that she was resigning and stepping away and did not want to continue in this role. In my opinion, this was a clear resignation from the elected position of 2nd Vice President.

The EWCA bylaws indicate two means by which a resignation is automatic. One is a written resignation and the other is absenteeism (7.3.2). These stipulations in the bylaws are meant to look at removal of an officer outside of a general meeting. This resignation took place inside a general meeting of the body and in fact the resignation occurred during the very meeting with the very same body that made the appointment. While there was no vote to accept the resignation, this step is not necessary, and the membership in fact accepted the resignation through not challenging the interpretation and subsequent announcement by the Chair that the 2nd Vice President position was vacant and would be left that way at the adjournment of the meeting. There would be no logic nor requirement to require a written resignation when the body that is in charge of accepting that resignation is present in the form of a properly called meeting.

I would like to note a principal that provides additional illumination on this interpretation. Robert's Rules of Order Newly Revised, 12th Edition, notes an important parliamentary principle that is factored into this opinion. The power to appoint or elect persons to any office or board carries with it the power to accept their resignations (RONR 47:57). It is my opinion that the assembly did indeed accept the resignation of Lori P.. While some echoed the frustrations expressed by Lori P. there was informal, but very clear, general consent from the assembly that the person was now resigned and no longer served in that position.

It is my opinion that at the end of the Annual General Meeting of May 10, 2021 the position of 2nd Vice President of Erin Woods Community Association was vacant.

Concern #2. Determine what to do with the second person elected into the 2nd VP position if the position is "filled".

This second question now becomes moot.

Respectfully Submitted,

Todd Brand
Professional Registered Parliamentarian

Disclaimer: The author of this opinion, Todd Brand, PRP, is qualified through the National Association of Parliamentarians to provide professional advice on parliamentary procedure and bylaws. The author, Todd Brand, is not a lawyer and does not offer this advice as a professional legal opinion.



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Erin Woods Community Association

Board Meeting Minutes – Monday, Apr 11th, 2022 @ 7:00 pm

Meeting to be held live in person at the Hall

Call Meeting to Order @ 7:00 pm

Approval of Agenda - Yes

Adoption of March 14, 2022 general meeting Minutes - **Kassi motions, Shannon seconds, all approved; motion passed**

Announcements: No new announcements

Reports to Board and related business:

1. *City NPC* – Rob Dickinson: see attached report
 - Bylaws review is going well as per reports sent
 - COVID relief funding application is open now for Carolyn to apply
 - GFL has been having many meetings which some board members have attended, which is great, and members will continue to attend
 - Organization Health still needs to be done but we still have time to do it

2. *1st VP / Bingo Director* – Shannon C: Volunteers for Casino July 2 & 3 update
 - Melanie is still working to get her Mom group up and going by the end of the month for 10 to noon
 - Hall rentals are still going strong
 - Still getting lots of casino volunteers too
 - Bingos been going well too
 - 21 of April is our next Bingo meeting (HOPEFULLY), and we'll see how it goes during COVID

3. *2nd VP / ECTAS Director:* - Anne M: ECTAS report / bylaws review update
 - March 15 was the last mtg and are getting quotes for both the roof and stairs
 - Next meeting is May 17
 - Moving forward with bylaws-will be removing a few things to make it more simple

4. *Treasurer – John S: Financial report – YE Jan 31/22 draft financials / budget update*
 - Been over the numbers and they were a little over in the black, which is a plus, I'm going to sit down with Carolyn and see what we need for projects ASAP.
 - Anne motion to accept the audited draft financial for fiscal year ending January 31, 2022, John seconds, all in favour, motion passed

5. *Safety Director – Joe K: Change.org petition for traffic issues to engage community –vote*
 - We got an email from Ward 9 office and they are trying to work with us and they do agree that the traffic calming in Erin Woods needs being re-evaluated
 - Should we go forward with the change.org petition? -Kassi motions to publish Joe's petition to our Facebook, Anne seconds the motion, all in favour, motion passed

6. *Community Garden Director – Shellbie C: Draft Garden Ctte Operating documents*
 - We submitted everything needed to start building for hopefully the weekend of the April 23/24 weather permitting
 - We won't have anything planted yet until everything is built and there is public interest
 - The following weekend potentially we will get dirt in and possibly around or after May long start planting
 - Would like a table at any YYC Food Trucks when we do
 - We have started the rain barrel fundraisers and are wondering if the CA would like to buy into still, think about it, Shannon is willing to help pay for one for the Garden in some way or another

7. *Rink Coordinator – Jonathan M: explore permanent rink possibilities / next winter's plans*
 - Jonathan enjoyed this and will have his name stand for next year
 - We will investigate the cost for permanent rink as well as what is needed with the City and the plans for it

8. *President's report – Lori L:*
 - a) As always, Kassi is looking for message ideas for the 3-way sign ☺
 - AGM (MAY 9 @ 7 W/WINE & CHEESE)
 - HALL RENTALS-CALL HALL
 - KIM'S PRE-SCHOOL PROGRAM-FALL? (HOLD OFF)
 - CASINO VOLUNTEERS NEEDED FOR JULY 2 & 3
 - GARDEN CTTE

 - b) YYC Food Trucks – still need event ideas to pair with for Fridays & Sundays
 - Canada Day?
 - Party in the Park?
 - Jelly Bean Dance?
 - Garden CTTE?
 - Lawn Chair Theatre? (Rob to look into these types of programs on offer by CoC for 2022)

c) Stampede Breakfast July 9: Scouts likely helping if it goes ahead, will know by Apr M/E

-All in favour for going ahead with this

d) T&C Development Permit – released by the City, being appealed by IABRZ and FLCA

-There's been a lot of back and forth on this due to a lack of how things have been handled around the area rather than going forth the way they say they will. Forest Lawn CA and IABRZ have appealed the release of the DP and will go to the SDAB online May 10

e) AGM planning: Carolyn to run elections – vote / slate updates?

-Carolyn to run elections with Lori L chairing

-Carolyn will put together the slate of positions we will need for our AGM and get it posted ASAP

New Business

-Anne would like to make a motion for up to \$150 plus gst for refreshments for the AGM on May 9. **-Gordon seconds the motion, all approved.**

Adjournment 8:37 pm

Next: Annual General Meeting (AGM): Monday, May 9th, 2022 @ 7 PM

EWCA AGM – May 9, 2022: President's Report to the Membership

Hello and welcome back to our Hall for our AGM, in-person this year! Thank you all for being here tonight and caring about Erin Woods! Please help yourself to coffee, water, or juice now, and then please be sure to stay after the elections to join us for wine, cheese and other refreshments.

First off, I would like to acknowledge all the great work done this past year by both the Board and our staff. Carolyn, as lead Hall Manager, has been the backbone of everything that goes on at the Hall, and we are so appreciative to have had her here through these trying covid times. Ashlynn has moved on from her double positions as both Custodian and assistant Hall Manager. To replace her, the board has hired Mark as Custodian, as well as Christina, who has taken on the assistant Hall Manager role.

EWCA has been very grateful for all the covid-relief funding from all levels of government, which has allowed us to keep all our staff employed over the past two years, as well as helped to pay the Hall utilities and other expenses. We managed to have some rentals between lockdowns and are very happy that our Hall rentals are picking up again, and getting back to more normal levels. Despite all the fiscal challenges over the past two years of covid, per the recently audited January 31, 2022 Year-End Financials, EWCA's bottom line has continued to improve. We are now in the process of developing a new budget that aims to continue on this upward trajectory. To help with that, EWCA will finally be having our Casino fundraiser at Deerfoot Casino on July 2 and 3, with funds expected to be received by the third quarter 2022.

The EWCA board managed to hold a number of fun community events over the past year, squeezed into those periods when restrictions were eased. Last summer we held three YYC Food Trucks events, which brought out many people to try all kinds of new and fun foods and drinks. During one of those events in August we also celebrated the 40th anniversary of EWCA. There was a huge delicious cake, pinatas for the kids, and the bar was open! In September, our annual Clean Up Day was back as well, although without the usual BBQ. It was a very busy day with many Erin Woods residents bringing all their accumulated household waste...and I can't believe how many mattresses were delivered into the jaws of the City's garbage trucks! We also managed to hold a scaled-down Kids' Christmas Party, after having to cancel it the previous year. The beloved horse-and-sleigh rides around the park were back, and it was awesome to see all the kids' delight during their visits with Santa (complete with presents) and to enjoy the good company of neighbours during the holiday season.

The outdoor rink was back again, with much work from the amazing Rink team, which made the community very happy! Research is now underway to see what it might take to build a permanent outdoor rink at the Hall.

And the Community Garden now has the Phase One raised garden boxes ready to go! There will be a couple of boxes for the Garden Committee to grow produce for the community and the rest will be rented out for cheap to Erin Wood residents for their own personal use. It's been so exciting seeing this project come together after years of working to attain this goal – kudos to

the whole Community Garden committee and helpers for making it happen! The committee has fundraised about \$2,000 so far, and just this past Friday we got the wonderful news that Choosewell has approved a grant of \$3,500 to be spent over the next year! Be sure to check out the Garden – it's located between the Shed and the ball diamonds.

Safety has been another issue that the board has been working on, in particular, urging the City to re-visit the effectiveness of the traffic calming measures introduced over the past five or so years. A Change.org petition has been created for this purpose, so please be sure to sign it if you haven't already.

As always, EWCA reviews all development permit applications from the City's Planning Dept, forwards relevant comments on them as needed, and supports the surrounding communities on issues of mutual concern. EWCA, along with Southview and Forest Lawn CAs, and the IABRZ, has just seen the successful appeal to the SDAB regarding the DP for the old Town & Country site. Conditions on the site will be tightened up through a collaborative consulting process, with an eye to making this redevelopment to transitional housing more appropriate for the area and able to address the community's safety concerns as they arise. EWCA will also continue to be involved in the City's two-year project to create a vision for the growth and redevelopment of Greater Forest Lawn, which is known as a Local Area Plan.

Also currently in progress is a formal review of EWCA's Bylaws. This committee has made great strides in the process so far, and is hoping to have the new updated bylaws ready for voting on by the membership within the next term. I must give a big shout-out to Rob, our City NPC, who has done a fabulous job keeping our eyes on the prize with this undertaking. This is but one of the many, many ways that Rob has been an outstanding resource and friend to EWCA's board and staff over the past five years, and we are very thankful to have had his knowledge and help whenever it has been needed.

There is still one outstanding item from this term to be carried forward, and that is to work with City Parks to engage with the community on the idea of an off-leash dog park. Watch for more info on that in the coming months.

I want to thank the outgoing board for all their hard work and community service over this past term! It's been a pleasure to have had the opportunity to have served six years as president, and I'm looking forward to passing off the baton! It's been a pleasure to volunteer with some truly amazing and dedicated community members over the years. I'm looking forward to stepping back from an executive role, and hopefully now having the time to work on some community-level projects. Erin Woods is a wonderful community to be a part of, and I'm proud to have been a part of such a great board this past term!

Thank you ☺

ERIN WOODS COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

(Audited)

January 31, 2022

a member of



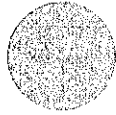
**FEDERATION OF
CALGARY COMMUNITIES**

ERIN WOODS COMMUNITY ASSOCIATION

January 31, 2022

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Nancy Murdoch

Chartered Professional Accountant

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Independent Auditor's Report

To the members of the
Erin Woods Community Association

Qualified Opinion

I have audited the Statement of Financial Position of the Erin Woods Community Association as at January 31, 2022 and the Statements of Operations, Net Assets and Cash Flows and a summary of significant accounting policies and other explanatory notes for the year ended January 31, 2022.

In my opinion, except for the completeness of fundraising revenue discussed in the Basis for Qualified Opinion paragraph below, these financial statements present fairly, in all material respects, the financial position of the Erin Woods Community Association as at January 31, 2022 and the results of its operations and cash flows for the year ended January 31, 2022 in accordance with Canadian accounting standards for not-for-profit associations.

Basis for Qualified Opinion

In common with many not-for-profit associations, the Erin Woods Community Association derives revenue from certain fundraising activities, the completeness of which is not subject to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Erin Woods Community Association and I was not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, assets and net assets. I conducted my audit in accordance with Canadian auditing standards. I am independent of the Erin Woods Community Association in accordance with the ethical requirements that are relevant to my audit and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit associations and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

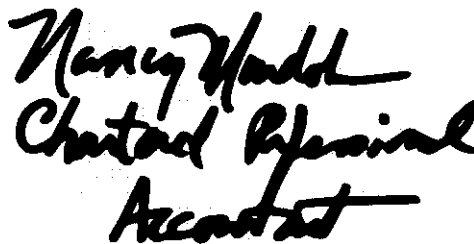
In preparing the financial statements, management is responsible for assessing the Erin Woods Community Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, concluding on the appropriateness of management's use of the going concern basis of accounting as well as evaluating the overall presentation of the financial statements.

I communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.



*Nancy Murdoch
Chartered Professional
Accountant*

Calgary, Alberta
April 18, 2022

Nancy Murdoch
Chartered Professional Accountant

ERIN WOODS COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
(Audited)

As at January 31, 2022

	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents, unrestricted	\$ 16,224	\$ 19,395
Externally restricted assets (Note 3)	75,120	74,991
Accounts receivable	1,741	1,657
Goods and Services Tax receivable	-	913
Prepaid expenses	4,478	4,437
Inventory	1,854	2,226
	99,417	103,619
Property and equipment (Note 4)	434,681	457,435
	\$ 534,098	\$ 561,054
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities (Note 6)	\$ 4,927	\$ 7,175
Goods and Services Tax payable	163	-
Volunteer vouchers (Note 7)	4,090	4,275
Damage deposits	1,650	900
Deferred revenue	449	101
Deferred cash contributions (Note 3)	75,120	74,991
	86,399	87,442
Deferred capital contributions (Note 8)	142,472	151,439
	228,871	238,881
Net assets		
Unrestricted	13,018	16,177
Invested in property and equipment	292,209	305,996
	305,227	322,173
	\$ 534,098	\$ 561,054

Approved on behalf of the Board of Directors:

_____ Director

_____ Director

See Notes to the Financial Statements

ERIN WOODS COMMUNITY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
(Audited)

For the Year Ended January 31, 2022

	Unrestricted	Invested in Property and Equipment	2022 Totals	2021 Totals
Balance, beginning of the year	\$ 16,177	305,996	322,173	326,706
Excess of revenue (expenses)	(3,159)	(13,787)	(16,946)	(4,533)
Balance, end of the year	\$ 13,018	292,209	305,227	322,173

See Notes to the Financial Statements

ERIN WOODS COMMUNITY ASSOCIATION
STATEMENT OF OPERATIONS
(Audited)

For the Year Ended January 31, 2022

	2022	2021
Revenue		
Bar	\$ 1,821	\$ 2,815
Bingo (Note 8)	2,935	5,361
Casino (Note 8)	8,792	37,123
Community events (Schedule 2)	59	444
Community garden	2,431	-
Grants	38,321	28,367
Hall rentals	8,648	8,423
Interest and other	1,223	1,172
Memberships	128	435
	64,358	84,140
Expenses		
Bar	1,305	1,548
Gifts and volunteer recognition	-	436
Community garden	791	-
Community events (Schedule 2)	1,369	6
Insurance	4,973	4,853
Professional fees	5,911	5,906
Licences and dues	874	540
Newsletters	1,725	1,725
Office	1,646	1,409
Repair and maintenance	6,496	11,452
Security	894	915
Sports (Schedule 1)	-	240
Telephone	1,148	1,295
Utilities	9,053	7,368
Volunteer vouchers (Note 6)	2,750	4,550
Wages and benefits	28,581	31,103
	67,516	73,346
Excess of expenses before amortization	(3,158)	10,794
Amortization of deferred capital contributions (Note 6)	10,723	10,548
Amortization expense	(24,511)	(25,875)
	\$ (16,946)	\$ (4,533)

See Notes to the Financial Statements

ERIN WOODS COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS

(Audited)

For the Year Ended January 31, 2022

	2022	2021
Operating activities:		
Excess of revenue (expenses)	\$ (16,946)	\$ (4,533)
Charges not requiring cash outlay:		
Amortization of deferred capital contributions	(10,723)	(10,548)
Amortization expense	24,511	25,875
Changes in non-cash working capital:		
Accounts receivable	(84)	(1,618)
Goods and Services Tax	1,076	(834)
Prepaid expenses	(41)	(249)
Inventory	372	819
Accounts payable and accrued liabilities	(2,248)	2,731
Volunteer vouchers	(185)	(455)
Damage deposits	750	(2,250)
Deferred revenue	348	(244)
	(3,170)	8,694
Investing activities:		
Purchase of equipment	-	(1,111)
Renovation and leasehold improvements	(1,756)	(19,451)
	(1,756)	(20,562)
Financing activities:		
Bingo funds received	13,362	8,938
Grant funds received	38,321	36,237
Casino funds received	-	53,413
Use of gaming funds and grants	(50,061)	(69,324)
	1,622	29,264
Increase in cash and cash equivalents	(3,304)	17,396
Cash and cash equivalents, beginning of year	93,808	76,412
Cash and cash equivalents, end of year	\$ 90,504	\$ 93,808
Cash and cash equivalents consist of:		
Cash and cash equivalents, unrestricted	\$ 16,224	\$ 19,395
Cash and cash equivalents, restricted	74,280	74,413
	\$ 90,504	\$ 93,808

See Notes to the Financial Statements

ERIN WOODS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

(Audited)

January 31, 2022

1. Nature of organization

The Erin Woods Community Association (the "Association") was incorporated on August 4, 1981 under the Societies Act of the Province of Alberta as a not-for-profit organization to serve the needs of Erin Woods residents through programs and services designed to improve the quality of life in the community. The Association is exempt from income tax under section 149 of the Canadian Income Tax Act.

2. Significant accounting policies

These financial statements have been prepared according to Canadian accounting standards for not-for-profit organizations. The significant policies are:

Revenue recognition

Bar, community events, hall rentals, sports and programs revenue is recorded when the product or service is delivered and payment has been collected or collection is reasonably assured. Interest income is recorded as revenue when earned. Membership fees are deferred when received and recognized as revenue over the term of the membership.

Casino and bingo funds are recorded using the deferral method where the externally restricted funds recognized as revenue when the related expenses have been incurred.

Cash and cash equivalents

Cash consists of cash on hand and bank balances.

Property and equipment

Property and equipment are recorded at cost and amortized over their estimated useful lives. No residual value is taken into consideration. Amortization is calculated at the following rates:

Office equipment	Declining balance	20%
Computer equipment	Declining balance	30%
Buildings	Declining balance	5%
Leasehold improvements	Declining balance	5%
Sports equipment	Declining balance	20%
Pavement	Declining balance	10%
Sign	Straight line	10 years

On February 1, 2016 the Association began recording amortization of the main building to better reflect the useful life of the asset. Prior to this date, no amortization had been recorded.

ERIN WOODS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

(Audited)

January 31, 2022

2. Significant accounting policies, continued

Inventory

Inventory is valued at the lower of cost or net realizable value using the first in - first out method.

Measurement uncertainty

In accordance with Canadian accounting standards for not-for-profit organizations, estimates and assumptions are made by management in the preparation of these financial statements. Significant areas requiring use of management estimates include the useful life of property and equipment for the purpose of amortization. These estimates impact the amounts included in the financial statements and accompanying notes. Actual results could differ from these estimates.

Financial instruments

Measurement of financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at cost or amortized cost. Changes in fair value of these financial instruments are recognized in net income.

Financial instruments measured at amortized cost include cash and cash equivalents, accounts receivable, investments and accounts payable.

Risk

It is management's opinion that the Association is not exposed to significant interest, currency, price, liquidity, market or credit risks arising from these financial instruments.

3. Externally restricted assets / Deferred cash contributions

Funds generated through bingo or casino operations are restricted to usage according to the requirements of the Alberta Gaming and Liquor Commission.

	<u>2022</u>	<u>2021</u>
Casino	\$ 18,588	\$ 35,356
Casino funds held in the general bank account	6,220	13
Bingo	48,965	39,044
Bingo funds held in the general bank account	507	-
Total restricted cash	<u>74,280</u>	<u>74,413</u>
Bingo proceeds receivable	840	578
	<u>\$ 75,120</u>	<u>\$ 74,991</u>

ERIN WOODS COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

(Audited)

January 31, 2022

4. Property and equipment

	Cost	Accumulated Amortization	2022 Net	2021 Net
Office equipment	\$ 33,807	30,562	3,245	4,056
Computer equipment	6,834	6,043	791	989
Buildings	452,297	146,448	305,849	321,947
Leasehold improvements	198,780	76,835	121,945	126,606
Sports equipment	3,243	3,150	93	116
Pavement	10,700	9,630	1,070	1,188
Sign	8,441	6,753	1,688	2,533
	<u>\$ 714,102</u>	<u>279,421</u>	<u>434,681</u>	<u>457,435</u>

5. Government remittances

Included in accounts payable and accrued liabilities is \$249 (2021 - \$393) in government remittances payable.

6. Volunteer vouchers

Volunteer vouchers are issued to individuals who volunteer their time to the Association. The vouchers expire if not used within two years of issue.

	2022	2021
Balance, beginning of year	\$ 4,275	\$ 4,730
Issued	3,235	4,550
Utilized or expired	(3,420)	(5,005)
Balance, end of year	<u>\$ 4,090</u>	<u>\$ 4,275</u>

7. Deferred capital contributions

Externally restricted assets contributed to the purchase of property and equipment are recorded as deferred capital contributions and recognized as revenue on the same basis as the related property and equipment are amortized.

	2022	2021
Balance, beginning of year	\$ 151,439	\$ 141,425
Purchase of property and equipment	1,756	20,562
Amortization	(10,723)	(10,548)
Balance, end of year	<u>\$ 142,472</u>	<u>\$ 151,439</u>

ERIN WOODS COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
(Audited)

January 31, 2022

8. Bingo and casino contributions

	<u>2022</u>	<u>2021</u>
Bingo funds, beginning of year (Note 3)	\$ 39,044	\$ 35,480
Bingo proceeds	13,363	8,938
Bank charges and other	-	(13)
Less: bingo funds, end of year (Note 3)	<u>(49,472)</u>	<u>(39,044)</u>
Contributions to operations, bingo	<u>\$ 2,935</u>	<u>\$ 5,361</u>
Casino funds, beginning of year (Note 3)	\$ 35,356	\$ 30,217
Casino proceeds	-	53,413
Casino advisor fee reimbursement	-	2,398
Casino advisor fee	-	(2,398)
Spent on purchase of property and equipment	<u>(1,756)</u>	<u>(11,151)</u>
Less: casino funds, end of year (Note 3)	<u>(24,808)</u>	<u>(35,356)</u>
Contributed to operations, casino	<u>\$ 8,792</u>	<u>\$ 37,123</u>

9. Contributed goods and services

Contributed services and donated items are recognized in the financial statements when their fair value can be reasonably determined, when the services are used in the normal course of the Association's operations and would otherwise have been purchased. During the year \$ Nil contributed services and goods were recorded in the financial statements.

A substantial number of volunteers have made significant contributions of their time to develop the Association's programs and carry out its activities. The value of this contributed time is not reflected in these financial statements.

10. Subsequent event

Once again, the global COVID19 pandemic has disrupted economic activities and supply chains. Although the disruption from the virus was expected to be temporary; given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time. The Association's ability to continue to service its members is dependent on the continued ability to maintain its assets, to generate revenue and to manage expenses.

ERIN WOODS COMMUNITY ASSOCIATION

SCHEDULE 1 - SPORTS

For the year ended January 31, 2022

	Revenue	Expenses	2022 Net	2021 Net
Soccer	\$ -	\$ -	\$ -	\$ (240)

SCHEDULE 2 - COMMUNITY EVENTS

For the year ended January 31, 2022

	Revenue	Expenses	2022 Net	2021 Net
Children's Christmas party	\$ -	\$ 611	\$ (611)	\$ -
Community clean up	59	345	(286)	(6)
Fortieth anniversary party	-	244	(244)	-
Halloween party	-	169	(169)	-
Jelly bean dances	-	-	-	444
	<u>\$ 59</u>	<u>\$ 1,369</u>	<u>\$ (1,310)</u>	<u>\$ 438</u>

Erin Woods Community Association
Comparative Balance Sheet

	As at 30/04/2021	As at 30/04/2022
ASSET		
Current Assets		
Cash to be deposited	0.00	500.00
Float - Bar	300.00	300.00
Float - Petty Cash	200.00	200.00
Float - Stampede Stomp	0.00	0.00
Float - Children's Events	350.00	350.00
Float - concession	0.00	0.00
General Bank Account	0.00	0.00
TD General Account	22,965.56	25,976.45
Soccer Bank Account	0.00	0.00
Casino Bank Account	0.00	0.00
Old Casino Account	13.08	13.08
TD Casino Account	33,730.36	16,209.18
Pull Ticket Bank Account	0.00	0.00
TD Bingo Account	40,107.52	48,207.61
Total Cash	97,666.52	91,756.32
Accounts Receivable	3,539.48	876.41
Accounts Receivable - Restricted	0.00	0.00
Account receivable accrual acco...	0.00	0.00
Total Receivable	3,539.48	876.41
Prepaid Expenses	4,437.08	4,477.92
Total Current Assets	105,643.08	97,110.65
Inventory		
Inventory	2,226.43	1,854.00
Total Inventory	2,226.43	1,854.00
Capital Assets		
Leasehold Improvements	151,542.51	153,298.86
Acc. Amort. - Leasehold Improve...	-52,167.08	-57,223.67
Office Furniture & Equipment	33,807.46	33,807.46
Accum. Amort. -Furn. & Equip.	-29,750.71	-30,562.06
Computer Equipment	6,834.47	6,834.47
Acc. Amort. - Computer Equipment	-5,844.76	-6,042.70
Outbuilding	46,619.87	46,619.87
Acc. Amort. - Outbuilding	-26,910.04	-27,895.53
Pavement	10,700.00	10,700.00
Acc. Amort. - Pavement	-9,511.56	-9,630.40
Sports Equipment	3,242.53	3,242.53
Acc. Amort. - Sports Equip.	-3,127.37	-3,150.40
Basement Renovation	32,989.02	32,989.02
Acc. Amort. - Basement Renovat...	-19,647.12	-20,314.22
Mechanical Room Renovation	45,480.68	45,480.68
Acc. Amort Mech. Room Renova...	-18,249.70	-19,611.25
Building	372,688.06	372,688.06
Acc. Amort. - Building	-83,793.08	-98,237.83
Signs	8,441.00	8,441.00
Acc. Amort. Signs	-5,908.70	-6,752.80
Total Capital Assets	457,435.48	434,681.09
TOTAL ASSET	565,304.99	533,645.74
LIABILITY		
Current Liabilities		
Accounts Payable	270.54	1,832.61
Accrued Liabilities	5,755.42	5,755.42
Vouchers Payable	5,110.00	3,150.00
Vacation payable	246.65	257.23
EI Payable	71.64	77.53
CPP Payable	112.92	133.32
Federal Income Tax Payable	60.00	0.00
Total Receiver General	244.56	210.85

**Erin Woods Community Association
Comparative Balance Sheet**

	As at 30/04/2021	As at 30/04/2022
Damage Deposit Payable	900.00	2,650.00
GST Charged on Sales	63.95	347.68
GST Paid on Purchases	743.02	-259.88
GST Owing (Refund)	806.97	87.80
Deferred Membership Revenue	101.15	101.15
Deferred soccer fees	0.00	0.00
Total Current liabilities	<u>13,435.29</u>	<u>14,045.06</u>
Deferred Contributions		
Deferred Cash Contributions	35,368.69	26,577.55
Deferred Cash Contributions - Bi...	39,622.52	39,622.52
Deferred Capital Contributions	151,439.42	151,439.42
Total Deferred Contributions	<u>226,430.63</u>	<u>217,639.49</u>
TOTAL LIABILITY	<u>239,865.92</u>	<u>231,684.55</u>
EQUITY		
Net Assets		
Net Assets Previous Year	850.48	-5,239.31
Invested in Capital Assets	321,322.86	305,996.06
Current Earnings	3,265.73	1,204.44
Prior period adjustments	0.00	0.00
Total Retained Earnings	<u>325,439.07</u>	<u>301,961.19</u>
TOTAL EQUITY	<u>325,439.07</u>	<u>301,961.19</u>
LIABILITIES AND EQUITY	<u>565,304.99</u>	<u>533,645.74</u>

**Erin Woods Community Association
Comparative Income Statement**

	Actual 01/02/2021 to 30/04/2021	Actual 01/02/2022 to 30/04/2022
REVENUE		
Revenues		
Registration Credit - Ref	0.00	0.00
Total Soccer Revenue	0.00	0.00
Community Clean Up	0.00	300.00
Hall Rentals	0.00	3,321.00
Church - All Nations	1,222.65	1,796.45
Bar Income	0.00	1,570.44
Membership Income	57.15	361.95
Miscellaneous Revenue	4,963.42	10.00
Yoga Revenue	0.00	0.00
Comm. Garden - Fundraising R...	0.00	500.00
Comm. Garden - Interest and Ot...	0.00	0.00
Comm. Garden - Total Revenue	0.00	500.00
Grant Revenue	10,670.93	6,493.27
Bingo Income	1,906.21	913.91
Total Revenue	18,820.36	15,267.02
TOTAL REVENUE	18,820.36	15,267.02
EXPENSE		
Expenses		
Vouchers Issued/Registration Cr...	350.00	250.00
Neighbour Day Expense	0.00	0.00
Bar Expense	0.00	531.04
Bar Over/Short	0.00	0.66
BFI Expense	142.18	319.07
Hall Cleaning	0.00	353.01
Maintenance Expense	1,313.90	818.88
Door Mat Service	0.00	224.82
Telus	324.82	196.81
Enmax	1,601.92	1,437.12
Direct Energy	816.01	507.01
Outdoor Rink Expense	178.26	0.00
Security Expense	275.00	275.00
Toshiba	18.18	36.02
Office/Admin Expense	0.00	62.48
Gifts/Volunteer Recognition/Meet...	0.00	443.57
Website Expense	0.00	0.00
Newsletter Expense	0.00	575.00
Legal and Accounting	2,953.00	0.00
Licences and Dues	0.00	489.84
WCB	365.33	351.02
Wages	6,847.86	6,654.37
Employer's EI Expense	148.38	140.31
Employer's CPP Expense	219.79	335.41
Total Wages and Employer's Ex...	7,216.03	7,130.09
Bingo Expense	0.00	61.14
Yoga expense	0.00	0.00
Comm. Garden - Fundraising E...	0.00	0.00
Comm. Garden - Bank & Squar...	0.00	0.00
Comm. Garden - Total Expenses	0.00	0.00
Total Expenses	15,554.63	14,062.58
TOTAL EXPENSE	15,554.63	14,062.58
NET INCOME	3,265.73	1,204.44