



— NIAGARA PENINSULA —  
CONSERVATION FOUNDATION

# ANNUAL GENERAL MEETING AGENDA FDN-AGM-01-23

**Date | Time** 6/29/2023 10:00 AM | **Virtual**

## LAND ACKNOWLEDGEMENT

The Niagara Peninsula watershed is situated within the traditional territory of the Haudenosaunee, Attiwonderonk (Neutral), and the Anishinaabeg, including the Mississaugas of the Credit—many of whom continue to live and work here today. This territory is covered by the Upper Canada Treaties (No. 3, 4, and 381) and is within the land protected by the Dish with One Spoon Wampum agreement. Today, the watershed is home to many First Nations, Métis, and Inuit peoples. Through the 2021-2031 Strategic Plan, we re-confirm our commitment to shared stewardship of natural resources and deep appreciation of Indigenous culture and history in the watershed.

1. Roll Call and Declaration of Quorum
2. Welcome – Chair
3. Approval of the Agenda

**Recommended:**

**THAT** the agenda for the NPCF Annual Meeting FDN-AGM-01-23 held June 29, 2023, **BE APPROVED.**

4. Declarations of Conflict of Interest
5. Approval of the Minutes of the Last Annual Meeting

Page #1

**Recommended:**

**THAT** the minutes of the NPCF Annual General Meeting FDN-AGM-01-22 held April 7, 2022, **BE APPROVED.**

6. Approval of the 2022 NPCF Annual Report (to be provided under separate cover)

**Recommended:**

1. **THAT** the Draft NPCF 2022 Annual Report **BE APPROVED**.
2. **THAT** the final NPCF 2022 Annual Report **BE PUBLISHED** online and distributed widely.

7. Presentation of the Audited Financial Statements for the Year Ended December 31, 2022 and 2022 Audit Findings Report

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**Recommended:**

1. **THAT** presentation of the Audited Financial Statement for the Year Ended December 31, 2022 and 2022 Audit Findings Report **BE RECEIVED**.
2. **THAT** the Audited Financial Statement for the Year Ended December 31, 2022 and 2022 Audit Findings Report **BE APPROVED**.

8. Appointment of the Board of Directors for the Upcoming Year

8.1. Confirmation of Directors and Officers for 2023

**Recommended:**

**THAT** the following individuals **BE APPOINTED** to the 2022 Niagara Peninsula Conservation Foundation with the ability to add additional Board Members in accordance with By-Law #9:

- Mike Balsom
- Donna Cridland – NPCA appointment
- Barbara Greenwood
- Brett Harrington
- Diana Huson – NPCA appointment
- Tom Insinna
- Doug Wilson

9. Election of Officers for the Upcoming Year

**Recommended:**

1. **THAT** the Chair and Officers' positions **BE DECLARED** vacant.
2. **THAT** \_\_\_\_\_ **BE APPOINTED** Chair Pro Temp to conduct the election for the 2023 Chair of the Niagara Peninsula Conservation Foundation.

## 9.1 Election of The Chair for 2023

**Recommended:**

**THAT** \_\_\_\_\_ **BE APPOINTED** 2022 Chair and Secretary of the Niagara Peninsula Conservation Foundation.

## 9.2 Election of the Vice-Chair for 2023

**Recommended:**

**THAT** \_\_\_\_\_ **BE APPOINTED** 2023 Vice-Chair of the Niagara Peninsula Conservation Foundation.

## 9.3 Election of the Treasurer and Assistant Treasurer for 2023

**Recommended:**

**THAT** \_\_\_\_\_ **BE APPOINTED** 2023 Treasurer of the Niagara Peninsula Conservation Foundation.

**Recommended:**

**THAT** Ms. Lise Gagnon, NPCA Director of Corporate Services, **BE APPOINTED** as the 2023 Assistant Treasurer of the Niagara Peninsula Conservation Foundation.

## 10. Appointment of Committees for the Upcoming Year

### 10.1 Fundraising Campaign Committee

**Recommended:**

1. **THAT** the following individuals **BE APPOINTED** to the Fundraising Campaign Committee for 2023: Brett Harrington, Doug Wilson, Donna Cridland, \_\_\_\_\_, \_\_\_\_\_.
2. **AND THAT** the Fundraising Campaign Committee meeting **BE CONVENED** on July 6, 2023 at 10 am.

### 10.2 Executive Committee

**Recommended:**

**THAT** the following individuals **BE APPOINTED** to the Executive Committee 2023: Chair/Secretary, Vice Chair, Treasurer, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.

11. Appointment of the Auditor and Banker for the Upcoming Year

**Recommended:**

- 1. **THAT** KPMG LLP **BE APPOINTED** as Auditor for 2023 for the Niagara Peninsula Conservation Foundation.
- 2. **THAT** Bank of Montreal **BE APPOINTED** as Banker for 2023 for the Niagara Peninsula Conservation Foundation.

12. Approval of By-Law No. 10 Being a By-Law Relating Generally to the Conduct of the Affairs of Niagara Peninsula Conservation Foundation

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**Recommended:**

**THAT** By-Law No. 10 being a by-law relating generally to the conduct of the affairs of Niagara Peninsula Conservation Foundation **BE READ** a first and second time and finally **APPROVED** this 29<sup>th</sup> day of June, 2023.

13. New Business

13.1 2023 National Philanthropy Day Sponsorship Package

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**Recommended:**

**THAT** the 2023 National Philanthropy Day Sponsorship Package **BE RECEIVED** for consideration by the Board.

14. Closed Session for Discussion on Personal Matters About an Identifiable Individual and Labour Relations, Human Resources or Employee Negotiations

**Recommended:**

- THAT** the meeting **PROCEED** into closed session at \_\_\_\_\_ a.m. for the purpose of discussion on
- Personal matters about an identifiable individual relating to a donation to the Foundation; and
  - Labour relations, Human Resources or employee negotiations relating to recruitment of NPCF staff.

**Recommended:**

**THAT** the meeting **RECONVENE** in open session at \_\_\_\_\_ a.m..

## 15. Adjournment

**Recommended:**

**THAT** the 2023 Annual Meeting of the Niagara Peninsula Conservation Foundation **BE ADJOURNED** at \_\_\_\_\_a.m..



— NIAGARA PENINSULA —  
CONSERVATION FOUNDATION

**2022 ANNUAL GENERAL MEETING  
FDN-AGM-01-22  
April 7, 2022  
10:00 a.m. to 11:00 a.m.**

**Video Meeting**

**MINUTES**

**CALL TO ORDER AND ROLL CALL**

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Chair Insinna called the Annual General Meeting to order at 10:49 a.m..

**BOARD OF DIRECTORS**

Tom Insinna  
Robert Foster  
Barbara Greenwood  
Donna Cridland

**REGRETS**

Mike Balsom  
Diana Huson

**OTHERS**

Adam Christie, NPCA Director, Land Operations  
Lise Gagnon, NPCF Assistant Treasurer  
Rebecca Hull, NPCF Assistant Secretary  
Gina Shaule, NPCA Administrative Assistant  
Chandra Sharma, NPCF Secretary

**1. ADOPTION OF AGENDA**

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Resolution No. AGM-01-22

Moved by: Member Foster

Seconded by: Member Cridland

**THAT** the agenda for the NPCF Annual General Meeting dated April 7, 2022, **BE APPROVED** as presented.

**CARRIED**

## 2. DECLARATIONS OF CONFLICT OF INTEREST

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There were no declarations of interest at the meeting.

## 3. APPROVAL OF FOUNDATION MINUTES

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### 3.1 Minutes of the NPCF Annual General Meeting dated April 8, 2021

Resolution No. AGM-02-22

Moved by: Member Cridland

Seconded by: Member Foster

**THAT** the minutes of the NPCF Annual Meeting held April 8, 2021 **BE APPROVED** as presented.

**CARRIED**

## 4. CORRESPONDENCE

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### 4.1 Resolution from the NPCA appointing Donna Cridland and Diana Huson to NPCF

Resolution No. AGM-03-22

Moved by: Member Cridland

Seconded by: Member Foster

**THAT** the resolution from the NPCA dated April 7, 2022, appointing Donna Cridland and Diana Huson to the NPCF Board **BE RECEIVED**.

**CARRIED**

## 5. ADJOURNMENT OF 2021 BUSINESS

---

The Chair concluded the official 2021 business and declared the Chair's position vacant subsequent to the following resolution.

Resolution No. AGM-04-22

Moved by: Member Foster

Seconded by: Member Cridland

1. **THAT** the 2021 Business Meeting for the Foundation **ADJOURN** at 10:49 a.m..
2. **FURTHER THAT** the Chair and Officers' positions **BE DECLARED** vacant.
3. **FURTHER THAT** Ms. Chandra Sharma **BE APPOINTED** Chair Pro Temp to conduct the election of the 2022 Chair of the Niagara Peninsula Conservation Foundation.

**CARRIED**

## 6. APPOINTMENT OF THE 2022 BOARD OF DIRECTORS

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Chandra Sharma assumed the position of Chair Pro Temp and requested the following resolution.

Resolution No. AGM-05-22  
Moved by: Member Insinna  
Seconded by: Member Cridland

**THAT** the following individuals **BE APPOINTED** to the 2022 Niagara Peninsula Conservation Foundation with the ability to add additional Board Members in accordance with By-Law #9:

Mike Balsom  
Diana Huson  
Barbara Greenwood  
Donna Cridland  
Tom Insinna

**CARRIED**

## 7. ELECTION OF THE CHAIR FOR 2022

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The Chair Pro Temp outlined the following election procedures and called for nominations, receiving the following:

Motion:  
Moved by: Member Cridland

**THAT** Tom Insinna **BE NOMINATED** 2022 Chair of the Niagara Peninsula Conservation Foundation.

The nomination was called three times and Member Insinna allowed his name to stand for the position of Chair.

Resolution No. AGM-06-22  
Moved by: Member Greenwood  
Seconded by: Member Cridland

**THAT** Tom Insinna **BE APPOINTED** 2022 Chair of the Niagara Peninsula Conservation Foundation.

**CARRIED**

## 8. ELECTION OF THE VICE CHAIR FOR 2022

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Resolution No. AGM-07-22

Moved by: Member Insinna  
Seconded by: Member Cridland

**THAT** Barbara Greenwood **BE APPOINTED** 2022 Interim Vice-Chair of the Niagara Peninsula Conservation Foundation.

**CARRIED**

## 9. APPOINTMENT OF THE SECRETARY - TREASURER FOR 2022

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Resolution No. AGM-08-22

Moved by: Member Insinna  
Seconded by: Member Greenwood

**THAT** Donna Cridland **BE APPOINTED 2022** Interim Secretary-Treasurer of the Niagara Peninsula Conservation Foundation.

**CARRIED**

Chandra Sharma vacated the chair and turned over the meeting to Chair Insinna.

## 10.APPOINTMENTS OF THE ASSISTANT SECERTARY AND ASSISTANT TREASURER FOR 2022

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Resolution No. AGM-09-22

Moved by: Member Greenwood  
Seconded by: Member Cridland

1. **THAT** Ms. Lise Gagnon, NPCA Director of Corporate Services, **BE APPOINTED** as the 2022 Assistant Treasurer of the Niagara Peninsula Conservation Foundation.
2. **THAT** Ms. Rebecca Hull, NPCA Manager of Strategic Business Planning, **BE APPOINTED** as the 2022 Assistant Secretary of the Niagara Peninsula Conservation Foundation.

**CARRIED**

## 11.SCHEDULE OF 2022 MEETINGS

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A schedule of meetings for 2022 was previously approved by the Board and posted on the website.

## 12.ADJOURNMENT

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Resolution No. AGM-09-22

Moved by: Member Greenwood  
Seconded by: Member Cridland

**THAT** the 2022 Annual General Meeting of the Niagara Peninsula Conservation Foundation **BE ADJOURNED** at 11:03 a.m..

**CARRIED**

Financial Statements of

**THE NIAGARA PENINSULA  
CONSERVATION FOUNDATION**

And Independent Auditors' Report thereon

Year ended December 31, 2022



KPMG LLP  
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21 King Street West, Suite 700  
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Canada  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of The Niagara Peninsula Conservation Foundation

### ***Qualified Opinion***

We have audited the financial statements of The Niagara Peninsula Conservation Foundation (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the "***Basis for Qualified Opinion***" section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### ***Basis for Qualified Opinion***

In common with many not-for-profit organizations, the Entity derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Foundation. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2022 and 2021, current assets as at December 31, 2022 and 2021, and net assets as at January 1 and December 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.



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We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **“Auditors’ Responsibilities for the Audit of the Financial Statements”** section of our auditors’ report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### ***Other Matter – Comparative Information***

The financial statements for the year ended end of December 31, 2021 were audited by another auditor who expressed a qualified opinion on those financial statement on July 7, 2022 due to the matter described in the **“Basis for Qualification Opinion”** section.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

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

In preparing the financial statements, management is responsible for assessing the Entity’s ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’s financial reporting process.

### ***Auditors’ Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our qualified opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.



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As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

June 29, 2023

# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

## Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash	\$ 131,591	\$ 133,018
Restricted investments - endowment fund (note 2)	76,886	87,768
Accounts receivables (note 3)	9,729	743
	<u>\$ 218,206</u>	<u>\$ 221,529</u>

## Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 23,063	\$ 27,031
Deferred revenue (note 5)	5,000	-
	<u>28,063</u>	<u>27,031</u>
Fund balances:		
Endowment fund	76,886	87,768
Externally restricted fund	70,124	68,644
Unrestricted fund	43,133	38,086
	<u>190,143</u>	<u>194,498</u>
	<u>\$ 218,206</u>	<u>\$ 221,529</u>

See accompanying notes to financial statements.

# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

## Statement of Operations and Changes in Fund Balances

Year ended December 31, 2022, with comparative information for 2021

	Endowment Fund	Externally Restricted Fund	Unrestricted Fund	2022	2021
<b>Revenue:</b>					
Donations	\$ —	\$ —	\$ 23,019	\$ 23,019	\$ 32,064
Fundraising and special events	—	—	13,270	13,270	5,492
Interest income	—	1,480	1,164	2,644	566
Investment income	—	—	—	—	7,942
	—	1,480	37,453	38,933	46,064
<b>Expenses:</b>					
Administration, general and miscellaneous	—	—	25,624	25,624	38,530
Fundraising and special events	—	—	6,782	6,782	17,404
Investment loss	10,882	—	—	10,882	—
Bursaries	—	—	—	—	12,000
	10,882	—	32,406	43,288	67,934
(Deficiency) excess of revenue over expenses	(10,882)	1,480	5,047	(4,355)	(21,870)
Fund balance, beginning of year	87,768	68,644	38,086	194,498	216,368
Fund balance, end of year	\$ 76,886	\$ 70,124	\$ 43,133	\$ 190,143	\$ 194,498

See accompanying notes to financial statements.

# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

## Statement of Cash Flows

Year ended December 31, 2022 with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Deficiency of revenues over expenses	\$ (4,355)	\$ (21,870)
Change in non-cash operating working capital balances:		
Accounts receivable	(8,986)	5,166
Accounts payable and accrued liabilities	(3,968)	(14,366)
Deferred revenue	5,000	-
Decrease in cash	(12,309)	(31,070)
Cash, beginning of year	220,786	251,856
<b>Cash, end of year</b>	<b>\$ 208,477</b>	<b>\$ 220,786</b>
Cash and cash equivalents consist of:		
Cash	\$ 131,591	\$ 133,018
Restricted investments - endowment fund	\$ 76,886	\$ 87,768
	<b>\$ 208,477</b>	<b>\$ 220,786</b>

See accompanying notes to financial statements.



# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

Notes to Financial Statements

Year ended December 31, 2022

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The Niagara Peninsula Conservation Foundation is incorporated without share capital under the Ontario Business Corporation Act and assists in the cultivation and advancement of conservation by actively seeking support for conservation projects and programs through fundraising efforts and by serving as the custodian for these donations and gifts. The Foundation is a registered charity and is exempt from tax under Section 149(1)(1) of the Income Tax Act of Canada.

## 1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook.

Significant accounting policies are as follows:

### (a) Fund accounting:

The unrestricted fund reports unrestricted donations, fundraising and other unrestricted revenues. The fund also reports general and administrative and fundraising expenses of the Foundation.

The externally restricted fund reports donations and fundraising activities where the contributor has made specific restrictions for the use of the funds.

The endowment fund reports resources contributed for conservation bursaries. Investment income earned on assets of the endowment fund is reported by the endowment fund as are qualifying expenditures of the fund.

### (b) Revenue recognition:

External restricted contributions are recognized as revenue of the restricted fund in the year the contributions are received.

Unrestricted contributions are recognized as revenue of the unrestricted fund in the year the contributions are received.

Contributions for education bursaries are recognized as revenue of the endowment fund.

Contributions of real property and equipment are recorded at fair market value when received. Contributed materials and services, which would otherwise be paid for by the Foundation, are recorded at fair market value when received.

Investment income on the endowment fund assets is recognized in this fund when earned. Other investment income is recognized as revenue of the unrestricted fund when earned.

# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

Notes to Financial Statements

Year ended December 31, 2022

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## 1. Significant accounting policies (continued):

### (c) Contribution services:

Directors, committee members and staff volunteer their time to assist in the Foundation's activities. While these services benefit the Foundation considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

### (d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. All financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has not elected to record any financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

### (f) Cash and cash equivalent:

Cash and cash equivalents include cash and restricted investments in mutual funds for the endowment fund, which are readily convertible into a known amount of cash. Restricted investments are recorded at fair value, with changes to fair value recorded as investment income (loss) on the statement of operations and changes in fund balances.

### (g) Use of estimates:

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates include revenue recognition, contingent liabilities and allowances for doubtful accounts. Actual results could differ from those estimates.

# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

Notes to Financial Statements

Year ended December 31, 2022

## 2. Restricted investments – endowment fund:

	2022		2021	
	Cost	Market Value	Cost	Market Value
Mutual fund	\$ 78,786	\$ 76,886	\$ 77,761	\$ 87,768

## 3. Accounts receivable:

	2022		2021	
Fundraising	\$	9,000	\$	610
HST receivable		729		133
	\$	9,729	\$	743

## 4. Accounts payable and accrued liabilities:

	2022		2021	
Trade accounts payable	\$	14,050	\$	4,296
Due to Niagara Peninsula Conservation Authority		9,017		22,735
	\$	23,067	\$	27,031

## 5. Deferred revenue:

	2022		2021	
Balance, beginning of year	\$	–	\$	–
Add: amounts received in the year		5,000		–
Balance, end of year	\$	5,000	\$	–

# THE NIAGARA PENINSULA CONSERVATION FOUNDATION

Notes to Financial Statements

Year ended December 31, 2022

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## 6. Related party transactions:

The Foundation is related to the Niagara Peninsula Conservation Authority by virtue of common management.

Transactions are in the normal course of operations and have been measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

	2022	2021
Expenses:		
Administration, general and part-time staffing	\$ –	\$ 28,805
Fundraising and special events	6,000	15,991

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## 7. Financial instruments:

### (a) Credit risk:

Credit risk is the risk of financial loss to the Foundation if a counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held by the Foundation consisting of cash and accounts receivable. The maximum exposure to credit risk of the Foundation at December 31, 2022 is the carrying value of these assets.

There have been no significant changes to the credit risk exposure from 2021.

### (b) Liquidity risk:

Liquidity risk is the risk that the Foundation will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Foundation manages its liquidity risk by monitoring its operating requirements. The Foundation prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

There have been no significant changes to the liquidity risk exposure from 2021.

### (c) Market risk:

Market risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market. The Foundation's investments in securities quoted in an active market exposes the Foundation to price risks as these investments are subject to price changes in an open market. The Foundation does not use derivative financial instruments to alter the effects of this risk



# Niagara Peninsula Conservation Foundation

**Audit Findings Report  
for the year ended December 31, 2022**



Licensed Public Accountants

Prepared on June 22, 2023 for the Board of Directors Meeting on June 29, 2023

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

Key contacts in connection with this engagement



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**Audit Manager**

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## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

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The purpose of this report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the financial statements as at and for the year ended December 31, 2022. This report is intended solely for the information and use of Management, the Audit Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



# Audit highlights

## Scope of the audit

Our audit of the financial statements of Niagara Peninsula Conservation Foundation (“the Foundation”) as of and for the ended December 31, 2022 was performed in accordance with Canadian generally accepted auditing standards (CASs).

### Status of the audit



We have completed the audit of the financial statements, with the exception of certain remaining outstanding procedures, which are highlighted on page 5 of this report.

### Audit risks and results – going concern assessment

No matters to report.

### Significant unusual transactions

No matters to report.

### Audit risks and results – significant risks



Significant findings related to significant risks are discussed on pages 8-11.

### Uncorrected audit misstatements



There is one uncorrected audit misstatement related to the previous year as discussed on page 12

### Control deficiencies



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. See slide 13 for certain required communications regarding control deficiencies

### Accounting policies and practices

No matters to report.



### Corrected audit misstatements



No matters to report.

### Other financial reporting matters

Findings related to other financial reporting matters are discussed on page 15.

### Independence

We confirm our annual independence, which notes that we are independent of Niagara Peninsula Conservation Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.





# Status of the audit

As of June 22, 2023, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our final quality control and review procedures
- Completing our discussions with the Board of Directors
- Obtaining evidence of the Board of Director's approval of the financial statements
- Obtaining the signed management representation letter

Our auditor's report, a draft of which is provided in the draft financial statements will be dated upon the completion of any remaining procedures.

## KPMG Clara for Clients (KCfc)



### Real-time collaboration and transparency

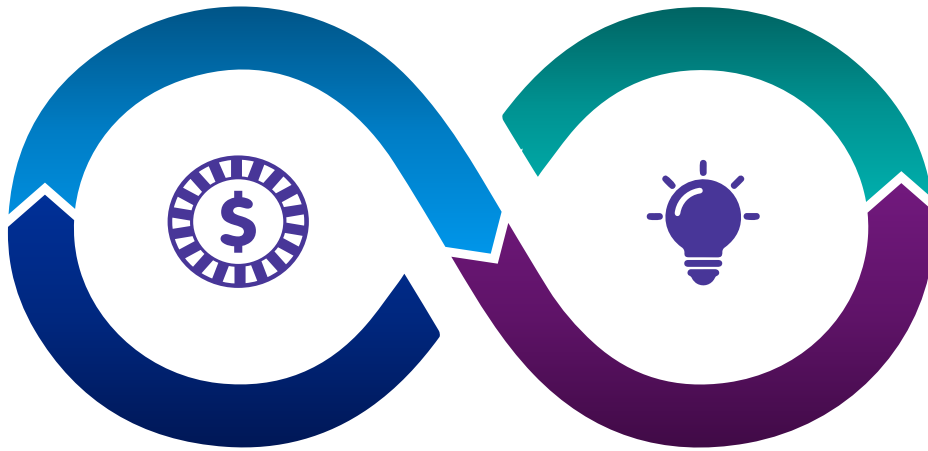
We leveraged **KCfc** to facilitate real-time collaboration with your team and provide visual insights into the status of the audit!

On your audit we used KCfc to coordinate all audit requests.

[Learn more](#)



# Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

## Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

## Evaluate the effect of misstatements

We also use materiality to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

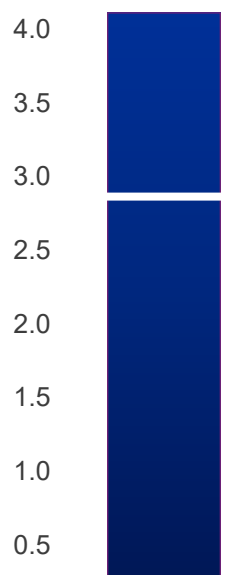


# Materiality



**Materiality**  
\$6,000

% Benchmark



Revenue

— Current year

## Benchmark

**Assets**

\$221,529

The 2022 materiality represents 2.7% of the benchmark.

**Audit Misstatement Posting Threshold (AMPT)**

\$300



# Significant risks and results



## Presumption of the risk of fraud resulting from management override of controls

### Significant risk

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

### Our response

Our procedures performed included:

- Testing the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries;
- Using our Data & Analytics tool, IDEA Smart Analyzer, analyzing the journal entries posted during the year;
- We set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings; and

### Significant findings

- We have not identified any specific additional risks of management override relating to this audit.
- No issues were noted.



# Significant risks and results



## Presumption of the risk of fraud involving improper revenue recognition

### Significant risk

This is a presumed fraud risk of material misstatement under Canadian auditing standards.

Audit standards require us to assume there are generally pressures and incentives evaluating the business rationale of significant unusual transactions on management to commit fraudulent financial reporting through inappropriate revenue recognition. This can be perpetrated through revenue cut-off or manual journal entries and other adjustments related to revenue recognition.

We exercise professional judgement to rebut the presumed risk of fraud in revenue recognition after we consider and evaluate the facts and circumstances of the audit. We have rebutted the fraud risk over revenue recognition.

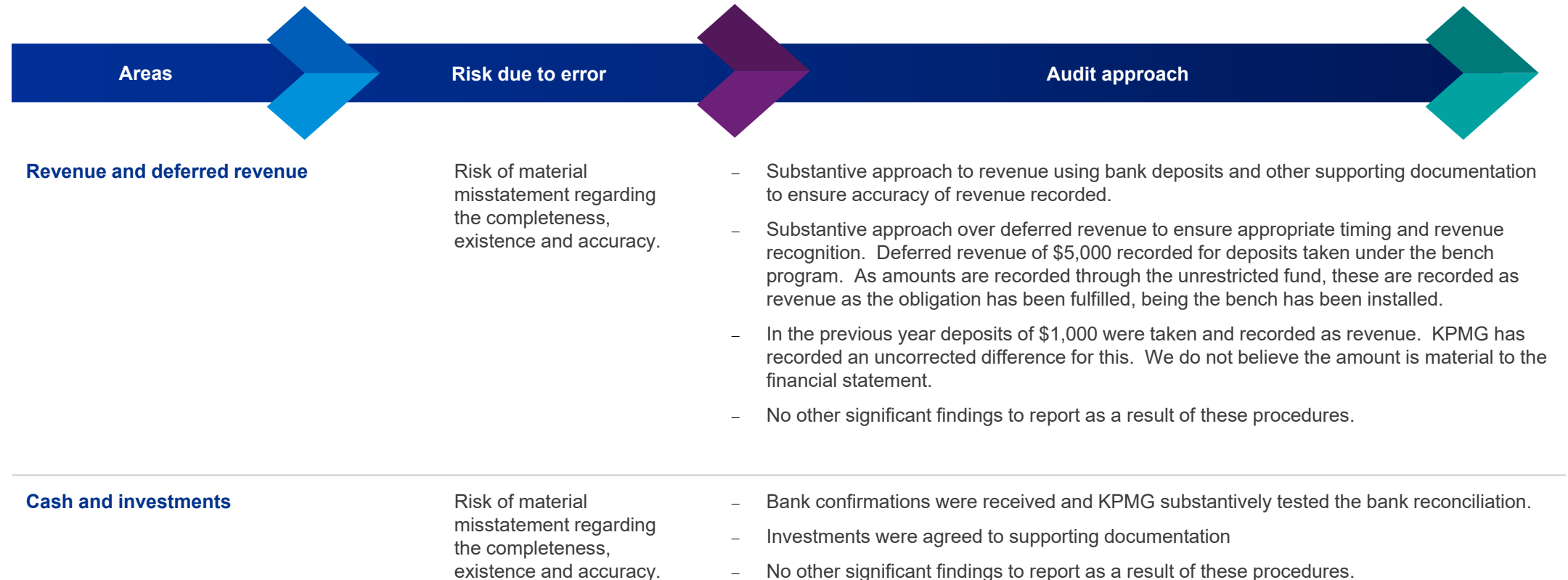
There are limited perceived opportunities to commit fraud and Niagara Peninsula Conservation Foundation's revenue sources require very minimal judgement. Niagara Peninsula Conservation Foundation's performance is not measured based on earnings and a significant portion of revenues can be tied directly to government funding support.

### Our response

No impact as risk has been rebutted.

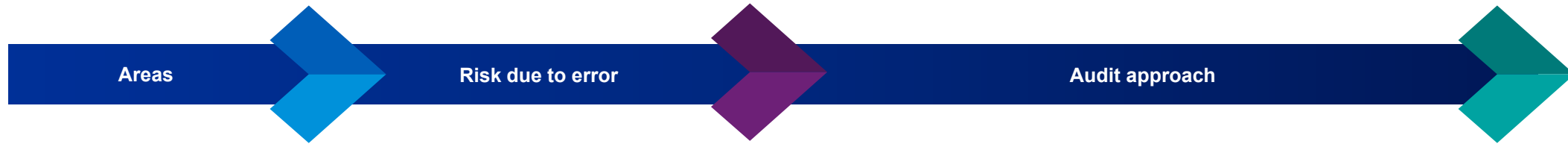


# Other areas of focus





# Other areas of focus



## Accounts Payable and Accrued Liabilities

Risk of material misstatement regarding the completeness, existence and accuracy.

- Substantive approach to testing accounts payables and accruals including a review of subsequent payment activity, completeness and accuracy of recorded accruals.
- No significant findings to report as a result of these procedures.

## Operating Expenses

Risk of material misstatement regarding the completeness, existence and accuracy.

- Substantive approach including vouching selecting expenditures to supporting documentation for sampling.
- No significant findings to report as a result of these procedures.



# Corrected and uncorrected audit misstatements

Corrected and uncorrected audit misstatements include financial presentation and disclosure omissions.



There are no corrected audit misstatements.

## Uncorrected audit misstatements greater than \$300 individually:

Description of misstatement	\$	
	Debit	Credit
To adjust for PY deposit recorded as revenue in 2021		
Revenue	\$1,000	
Equity		\$1,000





# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

## Significant deficiencies in internal control over financial reporting

A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

No significant control deficiencies identified during the course of the audit.



# Significant accounting policies and practices



## Initial selections of significant accounting policies and practices

There have been no changes to significant accounting policies and practices during the year.  
No matters to report.



## Description of new or revised significant accounting policies and practices

There have been no new or revised accounting policies and practices implemented during the year.  
No matters to report.




## Significant qualitative aspects of the Company's accounting policies and practices

Significant accounting policies or practices are disclosed in note 1 to the financial statements.  
No matters to report.



# Other financial reporting matters


We also highlight the following:



**Financial statement presentation - form, arrangement, and content**




Appropriate.  
Significant accounting policies or practices are disclosed in Note 1 to the financial statements.  
There are no changes in accounting policies in the current year.



**Concerns regarding application of new accounting pronouncements**



No concerns at this time regarding future implementation of accounting standards.



**Significant qualitative aspects of financial statement presentation and disclosure**



Audit opinion is qualified for the completeness of revenue as is standard with many charitable organizations. Our opinion also mentions that the previous year was audited by another firm.



# Audit quality: How do we deliver audit quality?

**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

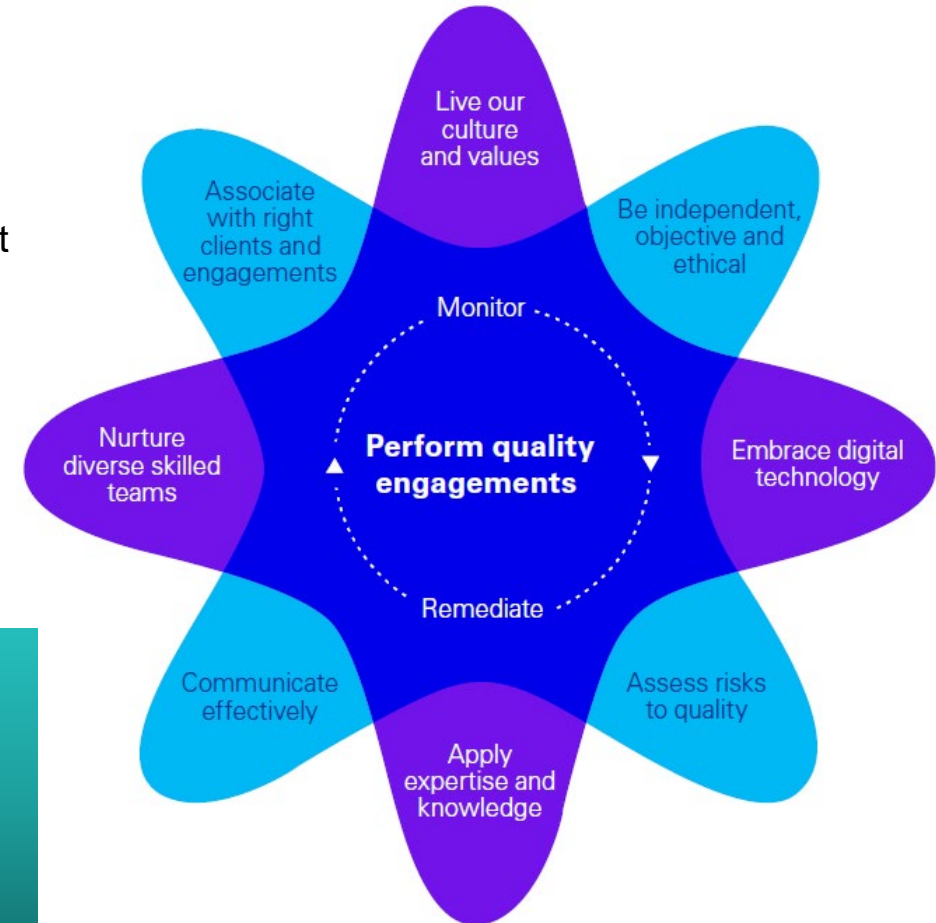
**Perform quality engagement** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

 [KPMG 2022 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.





# Audit quality: Indicators (AQIs)

The objective of these measures is to provide the Finance Committee and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.



## Team composition



### Experience of the team

- All team members have relevant industry experience to carry out the audit



## Timing of prepared by client (PBC) items



### Timeliness of PBC items

- No concerns regarding to the timeliness of PBC items



## Technology in the audit



### Implementation of Technology in the Audit

- We have expanded the number of technologies implemented in the audit from including:
  - Datasnipper** – Excel based tool, which allows us to automatically match Excel data with underlying source documents and form data extraction from documents with the same layout

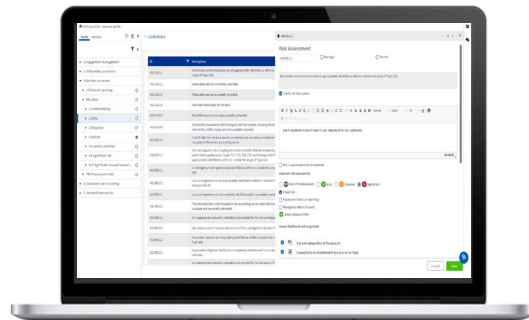




# Our audit platform - KPMG Clara

Building upon our sound audit quality foundations, we are making significant investments to drive consistency and quality across our global audit practices. We've committed to an ongoing investment in innovative technologies and tools for engagement teams, such as KPMG Clara, our smart audit platform.

## KPMG Clara workflow



### Globally consistent execution

A modern, intuitively written, highly applicable audit methodology that allows us to deliver globally consistent engagements.

[▶ Learn more](#)

## KPMG Clara for clients

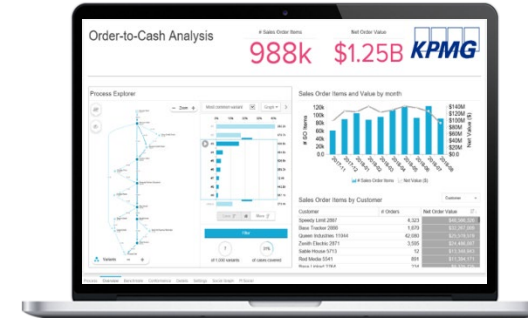


### Real-time collaboration and transparency

Allows the client team to see the real-time status of the engagement and who from our KPMG team is leading on a deliverable.

[▶ Learn more](#)

## KPMG Clara analytics



### Insights-driven efficient operations

Using the latest technologies to analyze data, KPMG Clara allows us to visualise the flow of transactions through the system, identify risks in your financial data and perform more specific audit procedures.

[▶ Learn more](#)

# Appendices

1

Other required communications

2

Management representation letter

3

Newly effective auditing standards

4

Audit and assurance insights



# Appendix 1: Other required communications



## Other communications

We confirm our annual independence, which notes that we are independent of Niagara Peninsula Conservation Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.



## CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Finance Committee and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- The 2022 Annual Inspection Results will be available in March 2023

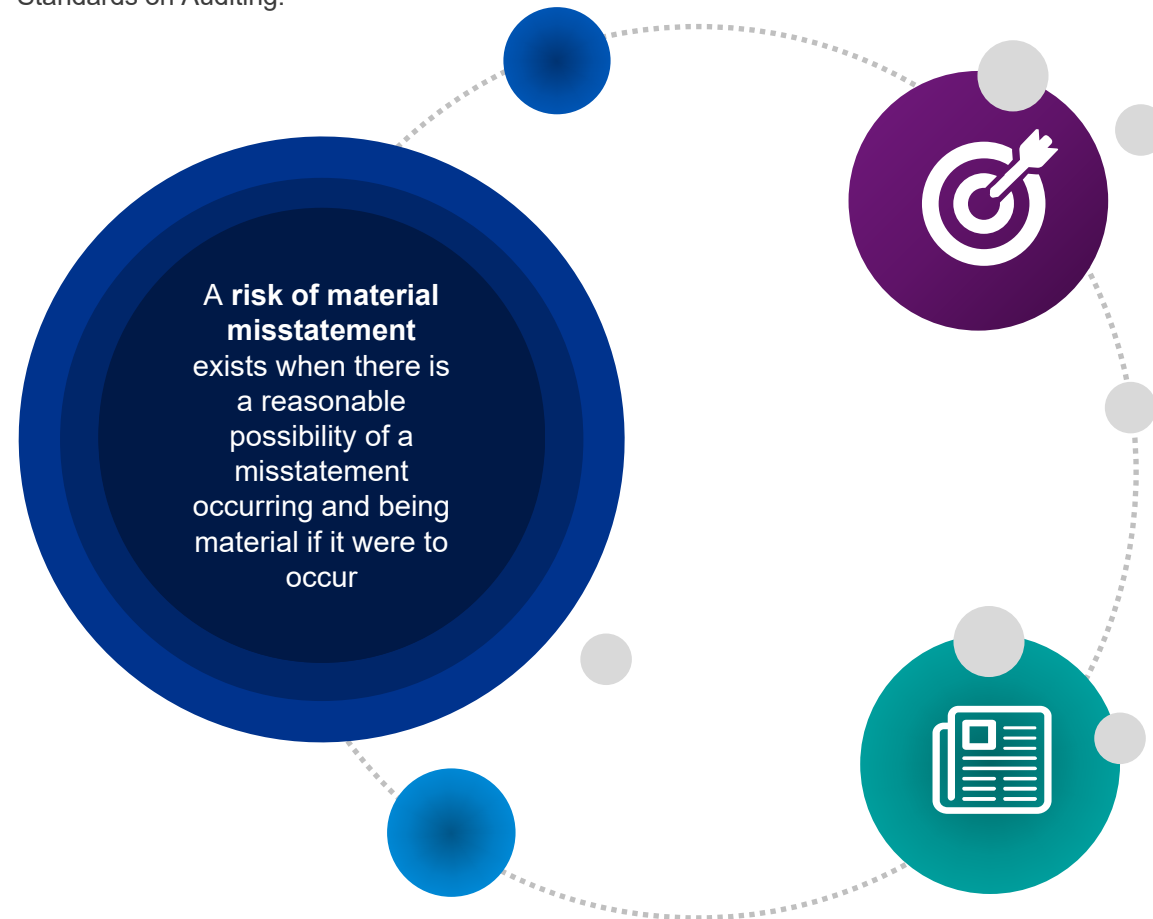


# Appendix 2: Audit opinion and management representation letter



# Appendix 3: Newly effective auditing standards

**CAS 315 (Revised) Identifying and Assessing the Risks of Material Misstatement** has been revised, reorganized and modernized in response to challenges and issues with the previous standard. It aims to promote consistency in application, improve scalability, reduce complexity, support a more robust risk assessment and incorporate enhanced guidance material to respond to the evolving environment, including in relation to information technology. Conforming and consequential amendments have been made to other International Standards on Auditing.



Affects both preparers of financial statements and auditors

Applies to audits of financial statements for periods beginning on or after 15 December 2021

See here for more information from CPA Canada



**We design and perform risk assessment procedures to obtain an understanding of the:**

- entity and its environment;
- applicable financial reporting framework; and
- entity's system of internal control.

**The audit evidence obtained from this understanding provides a basis for:**

- identifying and assessing the risks of material misstatement, whether due to fraud or error; and
- the design of audit procedures that are responsive to the assessed risks of material misstatement.



# Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

## Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

## Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

## Accelerate 2023

The key issues driving the audit committee agenda in 2023.

## Momentum

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

## KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource centre provides insights to help you identify the potential financial statement impacts to your business.

## IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.





**kpmg.ca**

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KPMG member firms around the world have 227,000 professionals, in 145 countries.





- NIAGARA PENINSULA -  
CONSERVATION FOUNDATION

**BY-LAW NO. 10**

**A By-Law relating generally to the conduct of the affairs of  
Niagara Peninsula Conservation Foundation**

**Approved June 29, 2023 Board of  
Directors  
Niagara Peninsula Conservation Foundation  
Ontario Corporation No. 0222428  
Business No. 107773624RR0001**

## PREAMBLE

The Niagara Peninsula Conservation Foundation (NPCF), hereafter referred to as the Corporation, was created at the request of the Niagara Peninsula Conservation Authority (NPCA) under *The Corporations Act*. Through Letters Patent, the Corporation was created on May 5, 1969 to “aid the NPCA in the cultivation and advancement of conservation.”

This By-Law outlines the framework under which the Corporation will operate in accordance with best practices in charitable governance as well as The Ontario Corporations Act and federal filing requirements.

## SECTION 1 - General

### 1.01 DEFINITIONS

This By-Law, and all other By-Laws of the Corporation, utilizes the following definitions unless the context otherwise requires:

- a. **“Act”** means *The Corporations Act of Ontario* R.S.O. 1989 c 98 until such time as *The Ontario Not-for-Profit Corporations Act 2010*, R.S.O. 2010 CHAPTER 15 – is proclaimed and in force including the Regulations made pursuant to the Act, and any statute or regulations that may be substituted, as amended from time to time.
- b. **“Articles”** means the original Letters Patent or restated Articles of Incorporation or articles of amendment (Supplementary Letters Patent), amalgamation, continuance, reorganization, arrangement or revival of the Corporation.
- c. **“Board”** means the Board of Directors of the Corporation and **“Director”** means a member of the Board.
- d. **“By-Law”** means this By-Law and any other By-Law of the Corporation as amended and which are, from time to time, in force and effect. All terms contained in the By-Laws which are defined in the Act shall have the meanings given to such terms in the Act.

- e. **“Gender Reference”** Words in the singular include the plural and vice-versa. Words in one gender include both genders and “person” includes an individual, body corporate, partnership, trust and unincorporated organization.
- f. **“Meeting of Members”** – includes an Annual Meeting of Directors, a Special Meeting or a General Meeting of the Directors entitled to vote.
- g. **Niagara Peninsula Conservation Foundation (NPCF)** – created by Letter’s Patent under *The Corporations Act* on May 5, 1969, NPCF will be referred to as the Corporation throughout this By-Law.
- h. **“Ordinary Resolution”** – means a resolution passed by a majority of not less than 50% plus 1 of the votes cast on that resolution.
- i. **“Bourinot’s Rules of Order, Fourth Revised Edition”** – means the manual of parliamentary procedures adopted by the Corporation as the guide for conducting meetings and making decisions.
- j. **“Special Resolution”** – means a resolution passed by a majority of not less than two-thirds (2/3) of the votes cast on that resolution.

## **1.02 HEAD OFFICE**

Until changed, the Head Office of the Corporation shall be located at 250 Thorold Road West, Welland, Ontario L3C 3W2.

## **1.03 CORPORATE SEAL**

The Secretary or Secretary-Treasurer of NPCF shall be the custodian of the corporate seal. The seal, an impression whereof is stamped under the signatures of the Chair and Secretary in this By-Law, hereof, shall be the corporate seal of the Corporation.

## **1.04 EXECUTION OF DOCUMENTS**

Contracts, documents, deeds, transfers licenses or any instruments in writing requiring the signature of the Corporation, shall be signed by the Chair or Vice Chair and the Secretary-Treasurer or Assistant Treasurer, who are approved signing officers, and who shall affix the seal to such instruments.

All contracts, documents and instruments in writing so signed shall be binding upon the Corporation without any further authorization or formality. Notwithstanding any provisions to the contrary contained in the By-Laws of the Corporation, the Board of Directors may at any time, by resolution, direct the manner in which, and the person or persons by whom, any particular instrument, contract, or obligations of the Corporation may or shall be executed.

#### **1.05 FINANCIAL YEAR END**

Unless otherwise ordered by the Board of Directors, the fiscal year-end of the Corporation shall be the thirty-first (31) day of December in each year.

#### **1.06 BANKING ARRANGEMENTS**

The banking business of the Corporation shall be transacted at the Bank of Montreal (BMO) 9 Pine Street North, Thorold, ON L2V 3Z9 as appointed by the Board of Directors. The banking business or any part of it shall be transacted by an officer or officers of the Corporation and/or persons as the Board of Directors may by resolution from time to time designate, direct or authorize.

## **SECTION 2 – MEMBERSHIP**

#### **2.01 APPOINTMENT OF MEMBERS**

The Membership of the Foundation shall consist of the applicants, who shall be members for their appointed term, or until their resignation or death, and such other persons admitted as Members by Directors of the Corporation via approved resolution.

Two Directors, namely the Chair and Vice Chair, or designates, of the Niagara Peninsula Conservation Authority (NPCA) shall each be appointed by Members of the NPCA as Directors of the Corporation and shall remain so throughout their term. Directors appointed by the NPCA shall have the right to attend Corporation meetings, count in constituting a quorum, make motions, speak in debate and vote on motions.

Each Member shall be promptly informed by the Secretary of their admission as a Member.

The interest of a Member of the Corporation shall not be transferable.



## **2.02 ANNUAL AND OTHER MEETINGS OF THE MEMBERS**

The Annual or any other General Meeting of the Members shall be held at the head office of the Corporation or elsewhere in the watershed jurisdiction in Ontario as the Board of Directors may determine and on such day as the said Directors shall appoint.

## **2.03 TERM OF APPOINTMENT**

Members, other than those appointed by the by the NPCA, shall be Members for four (4) years but may be re-admitted as Members for a further four (4) years.

## **2.04 RESIGNATION**

Members may resign by notice in writing to the Chair or designate of the Corporation which shall be effective upon acceptance thereof by the Board of Directors.

In case of resignation, a Member shall remain liable for payment of any donation, assessment or other sum levied or which became payable by them to the Corporation prior to acceptance of their resignation.

## **2.05 VOTE**

Each Member in good standing shall be entitled to one vote on each question arising at any Annual, Special or Regular meeting of the Members.

## **2.06 DUES**

There shall be no dues or fees payable by Members except such, if any shall from time to time be fixed by unanimous vote by the Board of Directors, which vote shall become effective only when confirmed by a vote of the Members at an Annual or other General Meeting.

The Secretary shall notify the Members of the dues or fees at any time payable by them and, if any are not paid within thirty (30) days of the date of such notice the Members in default shall thereupon cease to be members of the Corporation, but any such Members may on payment of all unpaid dues or fees be reinstated by unanimous vote of the Board of Directors.

## **2.07 CONFLICT OF INTEREST**

Subject to the provisions of the Act, every Director of the Corporation who is in any way directly or indirectly interested, whether on their behalf or while acting for, by, with or through another:

- a. in a contract that is made or is proposed to be made by the Corporation;
- b. in a contract or proposed contract that is reasonable likely to be affected by a decision of the Corporation; or
- c. in any other matter in which the Corporation is concerned;

shall disclose their interest and shall not take part in the consideration or discussion of, or vote on any question with respect to the contract, proposed contract or any other matter or attempt in any way to influence the voting on any question.

The declaration of interest shall be made as soon as practicable after the commencement of the meeting at which the contract, proposed contract or other matter is first taken into consideration or, if the Director is not at the date of that meeting interested therein, of the next meeting of the Directors held after they become so interested. The Foundation has approved a separate policy on Conflict of Interest.

## **SECTION 3 - DIRECTORS**

### **3.01 ELECTION AND TERM**

The Board will confirm directors and will elect officers at each Annual Meeting. The Directors shall have a term of four (4) years expiring not later than the close of the Annual Meeting following their term and may be re-admitted as Members for a further four-year term.

### **3.02 BOARD COMPOSITION**

The property and business of the Corporation shall be managed by a Board of Directors, comprised of a minimum of five (5) Directors and a maximum of twelve (12) Directors. The term Director and Board of Directors may be used interchangeably throughout this document.

- a. The applicants for incorporation shall become the first Directors of the corporation whose term of office on the Board of Directors shall continue until their successors are elected. At the second (2nd) meeting of Members, the Board of Directors then elected may replace the Directors named in the Letters Patent of the corporation.
- b. The Chair and Vice Chair or two designated members of the Niagara Peninsula Conservation Authority shall be appointed by the members of the NPCA annually to be Directors of the NPCF Board. Directors appointed by the NPCA shall have the right to attend Corporation meetings, count in constituting a quorum, make motions, speak in debate and vote on motions.
- c. Ten Directors shall be appointed at large to hold office for up to a four-year term with edibility for renewal.
- d. A Director may resign their office at any time in writing with a clear date of their intent. A Director reserves the right to provide the reason for his resignation.
- e. A Director may be removed only in accordance with Section 8 of the By-Law.
- f. The Directors shall serve as such without remuneration and no Director shall directly or indirectly receive any profit from their position as such; provided that a Director may be paid reasonable expenses incurred by them in the performance of their duties.
- g. A retiring Director shall remain in office until the dissolution or adjournment of the meeting at which their retirement is accepted.

### **3.03 POWERS**

The Directors of the Corporation:

- a. may administer the affairs of the Corporation in all things and make, or cause to be made for the Corporation, in its name, any kind of contract which the Corporation may lawfully enter into and, save as hereinafter provided, generally, may exercise all such other powers and do all such other acts and things as the Corporation is by its charter or otherwise authorized to exercise and do.

- b. shall have power to authorize expenditures on behalf of the Corporation from time to time and may delegate by resolution to an officer or officers of the Corporation the right to employ and pay salaries to employees. The Directors shall have the power to enter into a trust arrangement with a trust company for the purpose of creating a trust fund in which the capital and interest may be made available for the benefit of promoting the interest of the Corporation in accordance with such terms as the Board of Directors may prescribe.
- c. shall take such steps as they may deem requisite to enable the Corporation to acquire, accept, solicit or receive legacies, gifts, grants, settlements, bequests, endowments and donations of any kind whatsoever for the purpose of furthering the objects of the Corporation.
- d. may appoint such agents and engage such employees as it shall deem necessary from time to time and such persons shall have such authority and shall perform such duties as shall be prescribed by the Board of Directors at the time of such appointment.

### **3.04 VOTING**

Questions arising at any meeting of Directors shall be decided by a majority of votes (50% plus 1). A tie vote shall be considered a lost vote. All votes at a meeting shall be taken by hand. A declaration by the Chair that a resolution has been carried and an entry to that effect in the minutes shall be admissible in evidence as prima facie proof of the fact without proof of the number or proportion of the votes recorded in favour or against such resolutions.

Any member of the Board may request a recorded vote which shall be taken by the Secretary of the Board.

### **3.05 VACANCIES**

Vacancies on the Board of Directors, other than a vacancy in the office of a NPCA appointed Director, may so long as a quorum of Directors remain in office, be filled by the Directors from among the qualified members of the Corporation, if they shall see fit to do so. Otherwise, such vacancy shall be filled at the next Annual Meeting of the Members at which the Directors for the ensuing year are elected, but if there is not a quorum of Directors, the remaining Directors shall forthwith call a meeting of the Members to fill the vacancy. If the number of Directors is increased between

the terms of vacancy or vacancies, to the number of the authorized increase, shall thereby be deemed to have occurred, which may be filled in the manner provided above.

The office of a Director of the Corporation shall be vacated if:

- a. a Member becomes bankrupt or a receiving order is made against them or they make an assignment under *The Bankruptcy Act* (Canada).
- b. an order is made declaring a Member mentally incompetent or incapable of managing their own affairs.
- c. if a Member is convicted of any criminal offence.
- d. if by notice in writing to the Secretary or Secretary-Treasurer of the Corporation that the Member resigns their office and such resignation, if not effective immediately, becomes effective in accordance with its terms; or
- e. if they cease to be a Member.

### **3.06 INDEMNITIES TO DIRECTORS**

Subject to the provisions of the Act, every Director of the Corporation and their heirs, executors and administrators, and estate and effects, respectively, shall from time to time and at all times, be indemnified and saved harmless out of the funds of the Corporation, from and against:

- a. all costs, charges and expenses which such Director, sustains or incurs in or about any action, suit or proceedings which is brought, commenced or prosecuted against them, or in respect of any act, deed, matter of thing whatsoever, made, done or permitted by them, in or about the execution of the duties of their office or in respect of any such liability;
- b. all other costs charges and expenses which a Member sustains or incurs in or about or in relation to the affairs thereof, except such costs, charges or expenses as are occasioned by their own willful neglect or default.

### **3.07 PROTECTION OF DIRECTORS AND OFFICERS**

No Director or Officer for the time being of the Corporation shall be liable for the acts, receipts, neglects or defaults or and other Director, Officer, Agent or Servant or for joining in any receipt or act for conformity or for any loss, damage, or expense happening to the Corporation through the insufficiency or deficiency of title to any property acquired by the Corporation or for or on behalf of the Corporation or for insufficiency or deficiency of any security in or upon which any of the moneys of or belonging to the Corporation shall be placed out or invested or for any loss or damage arising from the bankruptcy, insolvency or tortious act of any person, firm, or corporation with whom or which any moneys, securities or effects shall be lodged or deposited, or any loss, conversion, misapplication or misappropriation for any damage resulting from any dealings with any monies, securities or other assets belonging to the Corporation or for any other loss, damage or misfortune whatever which may happen in the execution of the duties of their respective office or trust or in relation thereto unless the same shall happen by or through their own wrongful and willful act or through their own wrongful and willful neglect or default.

The Directors for the time being of the Corporation shall not be under any duty or responsibility in respect of any contract, act, transaction whether or not made, done or entered into in the name or on behalf of the Corporation, except such as shall have been submitted to and authorized or approved by the Board of Directors. If any Director or Officer of the Corporation shall be employed by or shall perform services for the Corporation otherwise than as Director or Officer or shall be a member of a firm or a shareholder, director, or officer of a company which is employed by or perform services for the Corporation, the fact of their being a Director or Officer of the Corporation shall not disentitle such Director or Officer of such firm or company, as the case may be, from receiving proper remuneration for such services.

## **SECTION 4 - OFFICERS**

### **4.01 OFFICERS**

The officers of the Corporation shall be a Chair, Vice Chair, Secretary and Treasurer and any such other Officers as the Board of Directors may by By-Law determine. The offices of Secretary and Treasurer may be held by the same person and entitled Secretary-Treasurer. The Officers shall form the Executive Committee. Other Officers of the Corporation such as Assistant Secretary and Assistant Treasurer need not be members

of the Board. The terms of such Officers shall be settled from time to time by the Board. The Executive Director of the Corporation shall be appointed by the Board of Directors to the office of Assistant Secretary and shall hold such office until the end of their term in said position. In the absence of an Executive Director, the Board may appoint a Managing Director from among the Board of Directors.

Officers shall be elected by the Board of Directors from among its number at the Annual Meeting after confirmation of the Members by the Board.

#### **4.02 ELECTION OF OFFICERS**

The Officers shall be elected at an Annual Meeting of Directors.

The Officers of the Corporation shall hold office for one year from the date of appointment or election or until their successors are elected or appointed in their stead or there is just cause to ask for resignation.

#### **4.03 DUTIES OF OFFICERS**

##### **Chair**

The Chair shall:

- a. preside at all meetings of the Members of the Corporation and of the Board of Directors;
- b. oversee the other Officers in the execution of their duties;
- c. oversee the general and active management of the affairs of the corporation;
- d. along with the Secretary, Treasurer, or other Officers appointed by the Board, sign all by-laws, certificates and legal documents of the Corporation;
- e. ensure that all by-laws, orders and resolutions of the Board of Directors are carried into effect;
- f. serve as ex-officio, non-voting member on all standing committees, if approved.

### **Vice Chair**

The Vice-Chair shall:

- a. in the absence or disability of the Chair, perform the duties and exercise the powers of the Chair;
- b. perform such other duties as shall from time to time be requested by the Board of Directors.

### **Treasurer**

The Treasurer or approved designate shall:

- a. have the custody of the funds and securities of the Corporation;
- b. keep full an accurate account of all assets, liabilities, receipts and disbursements of the Corporation in the proper books of accounts belonging to the Corporation;
- c. deposit all monies or other valuable effects in the name and to the credit of the Corporation in such chartered bank or trust company as approved by the Board;
- d. disburse the funds of the Corporation as directed by the Board of Directors and proper authorities, taking proper vouchers for such disbursements;
- e. render to the Chair and Directors at the regular meetings of the Board of Directors, or whenever they may require it, an accounting of all the transactions and a statement of the financial position of the Corporation;
- f. maintain communication with other Officers within the Corporation, whose office requires them to be accountable to the Treasurer regarding all financial transactions;
- g. perform such other duties as may from time to time be directed by the Board of Directors.



## **Secretary**

The Secretary shall carry out the affairs of the Corporation generally under the supervision of the Officers. The Secretary or approved designate shall:

- a. forward notices of meetings to all Members and the Board of Directors five (5) days prior to any meeting;
- b. attend all official meetings of the Board of Directors;
- c. record all the facts and minutes of all proceedings in the books kept for that purpose;
- d. disperse the minutes of all meetings to the Board of Directors within thirty (30) days of said meeting;
- e. conduct the correspondence of the Corporation;
- f. keep the register of all Members and record all activities of the Corporation;
- g. keep the seal of the Corporation and all books, papers, records correspondence, contracts and other documents belonging to the Corporation and shall deliver when authorized by a resolution of the Board of Directors to do so and to such person or persons as may be named in the resolution.
- h. have custody of all records and documents of the Corporation except those required to be kept by the Treasurer;
- i. work with the Treasurer to ensure the submission of filing requirements in a timely manner;
- j. perform such other duties as may be prescribed by the Board of Directors or Chair, under whose supervision the Secretary shall be.

## **SECTION 5 - COMMITTEES**

The Board of Directors may appoint Committees from among themselves, which in the opinion of the Directors may be required and are related to the objects and purposes of the Corporation, and will determine the duties of such Committees. Committees will

have Terms of Reference which are approved by the Board of Directors. The Chair is entitled with the authority of ex-officio of all Committees.

### **5.01 POWERS OF COMMITTEES**

Subject to the provisions of the Act, the Board of Directors may by resolution delegate to a Committee any powers vested in or exercisable by the Board of Directors in relation to the Committee's purposes, save and except only such acts as must by law be performed by the Directors themselves, and may revoke such delegation. The following provisions and restrictions shall apply to each Committee:

- a. any member of a Committee may be removed or replaced at any time by the Board of Directors,
- b. subject to the Act, the Board of Directors may from time to time by resolution, modify, dissolve or reconstitute any Committee or create new Committees and may make such regulations with respect to, and impose such restrictions upon, the exercise of any powers hereby delegated;
- c. each Committee shall report directly to the Board of Directors.

### **5.02 MEETINGS OF COMMITTEES**

Each Committee shall choose one of its own members to be Chair. The Committees may meet for the transaction of business, adjourn and otherwise regulate their meetings as they think fit, however Committees are guided by Bourinot's Rules of Order, Fourth Revised Edition. Further, the majority of the Members of each Committee shall constitute a quorum thereof for the transaction of business. Questions arising at any meeting of a Committee shall be decided by a majority of votes (50% plus 1) and in case of an equality of votes, the Chair shall not have a second or casting vote.

### **5.03 EXECUTIVE COMMITTEE**

The Executive Committee will include the Chair, Vice Chair, Treasurer and Secretary or Secretary-Treasurer. The members of the Executive Committee shall be elected/appointed at the Annual Meeting. The term of office for the Executive Committee shall be one year.

The Executive Committee will:

- a. meet at the request of the Chair between regular board meetings

to review operational matters;

b. meet to review emergency matters and provide direction;

c. present to the Board of Directors, around November of each year, a projected budget for the following year.

d. present to the Board of Directors a final budget at the first meeting of the year for the Boards' approval;

e. review the Annual Financial Statement for referral to the Board of Directors for approval;

f. present a statement of donor contributions to the board annually;

g. prepare quarterly Budget Status Report for the Board of Directors.

#### **5.04 OTHER COMMITTEES**

Other than the Executive Committee additional Committees may be formed by resolution of the Board of Directors, such as:

- Finance/Audit Committee
- Governance Committee
- Fundraising/Events Committee.

## **SECTION 6 - MEETINGS OF DIRECTORS**

### **6.01 CALLING OF MEETINGS**

Meetings of the Board may be called by the Chair of the Board. Any two members may request the Chair to call a meeting.

### **6.02 NOTICE OF MEETINGS**

A schedule of meetings will be considered at the Annual Meeting and approved by the Board of Directors. The Board may appoint a day or days in any month or months for regular meetings at a place and hour to be named and a copy of any resolution of the

board fixing the place and time of such regular meetings shall be sent to each Director. Directors' Meetings are formally called by the Chair, or Vice Chair in their absence, or by the Secretary on direction of the Chair or Vice Chair. The statutory declaration of the Chair or Secretary that notice has been given pursuant to this By-Law shall be sufficient and conclusive evidence of the giving of such notice.

Notice of the time and place for the holding of a meeting of the Board shall be given to every Director not less than five consecutive days before the time when the meeting is to be held.

Any notice (which term includes any communication or document) to be given (which term includes sent, delivered or served) shall be sufficiently given:

- a. if delivered personally or to the person's address as shown in the records;
- b. if mailed to such a person at the person's recorded address by prepaid ordinary or air mail;
- c. if sent to such a person by electronic or other communication facility at such a person's recorded address.

The Secretary may change or cause to be changed the recorded address of any Director, Officer, public accountant with any information believed by the Secretary to be reliable.

Notices of meetings will name the time and place for holding the meeting. Notice of a meeting shall not be necessary if all of the directors are present, and none objects to the holding of the meeting, or if those absent have waived notice of or otherwise have signified their consent of the holding of such a meeting.

The Board may appoint a day or days in any month for regular meetings at an hour to be named. Meeting notices shall outline the date, time, location and general nature of the matters to be considered.

Teleconferencing and videoconferencing meetings and voting are a valid means of conducting business, as approved by this By-Law, and shall have both agendas and minutes which will be posted on the Foundation website.

### **6.03 ERROR OR OMISSION IN NOTICE**

No error or omission in giving notice of an Annual or General or Special meeting or any adjourned meeting of the Members of the Corporation shall invalidate such meeting or make void any proceedings taken thereat and any Member may at any time waive notice of any such meeting and may ratify, approve and confirm any or all proceedings taken or had thereat. For the purpose of sending notice to any Member, Director, or Officer for any meeting or otherwise, the address or any Member, Director or Officer shall be their last recorded mailing address and email address on the books of the Corporation.

Any notice (which term includes any communication or document) to be given, sent, delivered, or served pursuant to the Act, the Letters Patent, the By-Laws or otherwise to the Member, Director, Officer or Auditor shall be sufficiently given if delivered personally to the person to whom it is to be given or if delivered to their recorded address or if mailed to their recorded address by prepaid mail or if sent to them at their recorded address by any means of prepaid transmitted or recorded communication. A notice so delivered shall be deemed to have been given when it is delivered personally or at the recorded address as foresaid; a notice so mailed shall be deemed to have been given when deposited in a post office or public/letter box; and a notice sent by any means transmitted or recorded communications shall be deemed to have been given when delivered to the communication agency/company or to the Directors' recorded email address.

#### **6.04 NUMBER OF MEETINGS**

There shall be a minimum of two (2) meetings per year of the Board of Directors one of which shall be the Annual Meeting. No error or omission in giving notice of any meeting of the Board of Directors or any adjourned meeting of the Board of Directors of the corporation shall invalidate such meeting or make void any proceedings taken thereat and any Director may at any time waive notice of such meeting and may ratify, approve and confirm any or all proceedings taken or had thereat.

#### **6.04 VOTES AND QUORUM**

Each Director is authorized to exercise one (1) vote.

A quorum for the transaction of business at any meeting of the Members shall consist of fifty percent plus 1 (50% plus 1) of the Directors of the Foundation. Any meeting of the Board of Directors at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions by or under the By-Laws of the

corporation.

At all meetings of the Board, every question shall be decided by a majority of the votes (50% plus 1) cast on the question from the Members present who constitute a quorum. In case of an equality of votes, the tie vote will be considered to be a lost vote.

#### **6.05 ADJOURNMENT**

Any meeting of the Corporation or of the Directors may be adjourned to any time and from time to time and such business may be transacted at such adjourned meeting as might have been transacted at the original meeting from which such adjournment took place. No notice shall be required of any such adjournment. Such adjournment may be made notwithstanding that no quorum is present.

#### **6.06 ANNUAL MEETING**

NPCF shall hold an Annual Meeting (AM) generally in the first quarter of each year. An AM must be held within 15 months of the last Annual Meeting and requires five days' notice. The AM shall be preceded by an Orientation Session for Members, if required. The agenda for the AM shall include:

- a. **Call to order**
- b. **Roll call and declaration of quorum**
- c. **Opening Remarks – Chair**
- d. **Approval of the agenda**
- e. **Approval of the minutes of the last Annual Meeting**
- f. **Presentation of the Annual and Chair's Report from the previous year**
- g. **Presentation of the Annual Financial Report/ Auditor's Report, if available, for the previous year**
- h. **Presentation of Committee Reports from the previous year**
- i. **Appointment of the Board of Directors for the upcoming year**
- j. **Appointment of the Auditor and Banker for the upcoming year**
- k. **Election of Officers for the upcoming year**
- l. **Appointment of Committees for the upcoming year**
- m. **Schedule of Regular Meetings for the upcoming year**
- n. **Adjourn.**

## **6.07 RULES AND REGULATIONS**

The Board of Directors may prescribe such rules and regulations consistent with these By-Laws, Letter's Patent and any Agency Agreements in effect, relating to the management and operation of the Corporation as they deem expedient, provided that such rules and regulations shall have force and effect only until the next Annual Meeting of the members of the Corporation when they shall be confirmed, and failing such confirmation at such Annual Meeting of Members, shall at and from that time cease to have any force and effect.

## **6.08 POSTING OF AGENDAS AND MINUTES**

Foundation Agendas and Minutes of the Annual Meeting, Special Meetings and Regular Meetings will be posted on the NPCF website.

# **SECTION 7 – BOOKS, RECORDS, CHEQUES, DEPOSITS, BORROWING, FILING AND ANNUAL RETURNS**

## **7.01 BOOKS AND RECORDS**

The Board of Directors shall see that all necessary books and records of the Corporation required by the By-Laws, or by any applicable statute or law, are regularly and properly kept.

A Filing Index shall be developed and both hard and electronic copies will be kept by the Secretary and the Treasurer in accordance with charitable and legislative requirements, including but not limited to: financial/accounting records, agendas/minutes/resolutions for and at meetings, Directors'/Officers'/Members Register, donation receipts, incorporating documents, Annual Information Returns, contracts, Annual Reports.

## **7.02 REPORTING REQUIREMENTS**

The Corporation will fulfill all annual reporting/filing required by under both The Ontario Corporations Canada (Not for Profit Corporations Act) and the Canada Not for Profit Corporations Act.

### **7.03 AUDITORS**

The Members at each Annual Meeting shall consider appointing and auditor to audit the accounts of the Corporation for report to the Board of Directors and appropriate filing. If appointed, the auditor will hold office until the next annual meeting. The remuneration of the auditor shall be fixed by the Board of Directors.

### **7.04 CHEQUES AND DEPOSITS OF SECURITIES**

All cheques, bills of exchange or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such Officer, Officers, agent or agents for the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors, and any one of such Officers or agents may alone endorse notes and drafts for collection on account of the Corporation through its bankers, and endorse notes and cheques for deposit with the Corporation's bankers for the credit of the Corporation, or the same may be endorsed "for deposit" with the bankers of the Corporation by using the Corporation's rubber stamp for the purpose.

Any one of such Officers or Agents so appointed may arrange, settle, balance and certify all books and accounts between the Corporation and the Corporation's bankers and may receive all paid cheques and vouchers and sign all the bank forms or settlement of balances or verification slips.

The securities of the Corporation shall be deposited for safekeeping with one or more bankers, trust companies or other financial institutions to be selected by the Board of Directors. Any and all securities so deposited may be withdrawn, from time to time, only upon written order of the Corporation signed by such Officer or Officers, Agent or Agents of the Corporation and in such manner, as shall from time to time be determined by resolution of the Board of Directors and such authority may be general or confined to specific instances. The institutions which may be so selected as custodians by the Board of Directors and shall in no event be liable of the due application of the securities so withdrawn from deposit or proceeds thereof.

### **7.05 BORROWING**

The Board of Directors may from time to time:

- a. borrow money on the credit of the Corporation;



- b. issue, sell or pledge securities of the Corporation; or
- c. charge, mortgage, hypothecate or pledge all or any of the real or personal property of the Corporation, including book debts rights, powers, franchises and undertakings to secure any securities or any money borrowed, other debt or any other obligation or liability of the Corporation.

From time to time, the Directors may authorize any Director, Officer, or Employee of the Corporation or any other person to make arrangements with reference to the moneys borrowed or to be borrowed as aforesaid and as to the terms and conditions of the loan thereof, and as to the securities to be given therefore, with power to vary or modify such arrangements, terms and conditions and to give such additional securities for any moneys borrowed or remaining due by the Corporation as the Directors may authorize, and generally to manage, transact and settle the borrowing of money by the Corporation.

## **SECTION 8 - DISPUTE RESOLUTION**

It is understood that a Director may have a grievance toward another Member for any of, but not limited to the following reasons:

- a. Violating any provision of the Letters Patent, By-laws, or written policies of the Corporation;
- b. Carrying out any conduct which may be detrimental to the Corporation as determined by the Board in its sole discretion.

The Board of Directors, as determined by the Chair, shall, following due diligence, have the right to expel from the organization any member(s) or associate member(s) guilty of conduct which shall in the opinion of the Board of Directors render them unfit to be a Member. The intention of the Board of Directors to expel such a Member shall be notified to the said Member in writing and they shall be asked to submit an explanation in writing or show cause why they should not be expelled within ten business days (10) from the day the notice is served.

The Board of Directors shall have the final decision in the matter after considering the written explanation of the said Member.

## SECTION 9 – AMENDMENTS AND EFFECTIVE DATE

### 9.01 AMENDMENT OF BY-LAWS

The By-Laws of the corporation not embodied in the Letters Patent may be repealed or amended by By-Law, or a new By-Law relating to the requirements of the Ontario Corporations Act (Ontario Not for Profit Corporations Act) and Federal Not-For-Profit Corporations Act, may be enacted by a majority of the Directors at a meeting of the Board of Directors and sanctioned by an affirmative vote of at least two-thirds (2/3) of the members at a meeting duly called for the purpose of considering the said By-Law.

### 9.02 EFFECTIVE DATE AND REVOCATION OF PREVIOUS BY-LAWS

Subject to matters requiring a special resolution of the Members, this By-Law shall be effective when made by the Board.

The Code of Conduct affixed hereto as Appendix A shall be deemed in to be in force and effect forming a part of this By-Law.

CERTIFIED to be By-Law No. 10, of the Corporation, originally approved by the Board of Directors of the Corporation on the 29<sup>th</sup> day of June, 2023 by Resolution No. FDN-AM-\_\_\_\_-23.

Previous By-Laws No 1, 2, 3, 4, 5, 6 (as amended), 7, 8 and 9 (dated April 8, 2021) are hereby revoked.

NPCF Chair  
Date: June 29, 2023

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Secretary  
Date: June 29, 2023

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Corporate Seal  
Niagara Peninsula Conservation Foundation

## Appendix 1 - Code of Conduct

The Niagara Peninsula Conservation Foundation has approved adhering to the Niagara Peninsula Conservation Authority's Code of Conduct, as follows:

### 1. Background

The Niagara Peninsula Conservation Foundation demands a high level of integrity and ethical conduct from its Board of Directors. As such, a written Code of Conduct helps to ensure that all Directors share a common basis for generally acceptable conduct. Such formalized standards provide a reference guide to supplement legislative parameters within which Directors must operate and enhance public confidence that Directors will operate from a base of integrity, honesty, justice and courtesy. The Code of Conduct is a general standard. It augments the laws which govern the behaviour of Directors, and it is not intended to replace personal ethics. The Code of Conduct will also assist Directors in dealing with confronting situations not adequately addressed or that may be ambiguous in Authority resolutions, regulations or policies and procedures.

### 2. General

2.1 All Directors, whether municipal councilors, Authority appointees or appointed citizens are expected to conduct themselves in a manner that reflects positively on the Authority and the Foundation.

2.2 All Directors shall serve in a conscientious and diligent manner. No Director shall use the influence of office for any purpose other than for the exercise of his/her official duties.

2.3 All Directors and members of Committees will adhere to this Code of Conduct and:

- a) Uphold the mandate, vision and mission of the Foundation;
- b) Respect confidentiality;
- c) Approach all issues with an open mind, with consideration for the organization as a whole;
- d) Exercise the powers of a Director when acting in a meeting;
- e) Respect the democratic process and respect decisions of the Board of Directors;
- f) Declare any direct pecuniary interest, conflict of interest or indirect/apparent interest when one exists or may exist in the near future; and
- g) Conduct oneself in a respectful, courteous and professional manner and refrain from disparaging the Authority or Foundation or impugning motives against any Director or any Authority or Foundation staff.

### **3. Gifts and Benefits**

Directors shall not accept any fees, gifts, hospitality, social gifts or personal benefits that are connected directly or indirectly with the performance of duties, except compensation authorized by law.

### **4. Conflict of Interest Guidelines**

All Directors commit themselves and the Foundation to ethical, businesslike and lawful conduct when acting as an individual Director or as the Board of Directors. Directors will consider the Municipal Conflict of Interest Act as a guideline. These policies are intended to assist Directors in understanding their responsibilities and obligations.

#### **4.1 Annual Review**

4.1.1 The Foundation shall complete an annual review of the Code of Conduct.

#### **4.2 Disclosure of Pecuniary Interest**

Where a Director, either on his or her own behalf or while acting for, by, with or through another, has any pecuniary interest, direct or indirect, in any matter and is present at a meeting of the Foundation or any Advisory Committee at which the matter is the subject of consideration, the Director:

- a) shall prior to any consideration of the matter at the meeting, disclose the pecuniary interest and the general nature thereof;
- b) shall not take part in the discussion of, or vote on any question in respect of the matter;
- c) shall not attempt in any way whether before, during or after the meeting to influence the voting on any such question; and,
- d) shall provide a written declaration of the interest or conflict of interest to the Secretary-Treasurer. For an indirect pecuniary interest – see Section 2 of the Municipal Conflict of Interest Act; and for a direct or deemed pecuniary interest – see Section 3 of the Municipal Conflict of Interest Act as a guideline.

#### **4.2.1 Chair's Conflict of Interest or Pecuniary Interest**

Where the Chair of a meeting discloses a conflict of interest with respect to a matter under consideration at a meeting, another the Vice Chair or another Director shall be appointed to chair that portion of the meeting by Resolution.

#### **4.3 Closed Meetings**

1) Where a meeting is not open to the public, a Director who has declared a conflict of interest shall leave the meeting for the part of the meeting during which the matter is under consideration.

2) If the declaration occurred in Closed Session, the Director shall declare the interest or conflict in open session.

#### **4.4 Director Absent**

Where the interest of a Director has not been disclosed by reason of their absence from a meeting, the Director shall disclose their interest and otherwise comply at the first meeting of the Foundation, Executive Committee, Advisory Committee subsequent to the missed meeting.

#### **4.5 Disclosure Registry**

1) Where a Director, has disclosed an interest at a meeting, the Director shall file a written statement with the Secretary-Treasurer.

2) Where a Director, has disclosed an interest and filed a written statement with the Secretary-Treasurer, the Secretary-Treasurer shall:

- (a) file the written statement by the Director in the Conflict of Interest Registry;
- (b) record the interest in the minutes of the meeting;
- (c) file a record of the interest recorded in the minutes of the meeting in the Conflict of Interest Registry; and
- (d) make the Conflict of Interest Registry available for public inspection.

#### **4.6 Breach of Conflict of Interest Policy**

1) Should a Director breach the Conflict of Interest Policy, they shall advise the Chair and Vice-Chair, with a copy to the Secretary Treasurer, as soon as possible after the breach.

2) Should a Director allege that another Director has breached the Conflict of Interest Policy, the said breach shall be communicated to the Chair, with a copy to the Secretary Treasurer, in writing. In the absence of the Chair, or if a Director alleges that the Chair has breached the Conflict of Interest Policy, the said breach shall be communicated the Vice Chair, with a copy to the Secretary-Treasurer, in writing.

3) Should a member of the public or a municipality allege that a Director has breached the Conflict of Interest Policy, the party making the allegation will be directed to follow the notification procedure outlined above.

4) Any breach, or alleged breach, of the Conflict of Interest Policy shall be investigated in by the Board of Directors of the Foundation.

## **5. Confidentiality**

5.1 The Directors shall be governed at all times by the provisions of the Municipal Freedom and Information and Protection of Privacy Act.

5.2 All information, documentation, correspondence, whether hard copy, digital or verbal including deliberations received, reviewed, and notes taken in a closed meeting are strictly confidential.

5.3 Directors shall not disclose or release by any means to any member of the public, either in verbal or written form, any confidential information acquired by virtue of their office, except when required by law to do so.

5.4 Directors shall not permit any persons, other than those who are entitled thereto, to have access to information which is confidential.

5.5 In the instance where a Director vacates their position on the Board of Directors they will continue to be bound by MFIPPA requirements.

5.6 Particular care should be exercised in ensuring the protection of privacy of directors, employees and third-party vendors or customers for the following:

- a) Human Resources matters;
- b) Information about suppliers provided for evaluation that might be useful to other suppliers;
- c) Matters relating to the legal affairs of the Foundation;
- d) Information provided in confidence from an Aboriginal community, or a record that if released could reasonably be expected to prejudice the conduct of relations between an Aboriginal community and the Foundation;
- e) Sources of complaints where the identity of the complainant is given in confidence;
- f) Items under negotiation;

- g) Schedules of prices in tenders or requests for proposals;
- h) Appraised or estimated values with respect to the Foundation's proposed property acquisitions or dispositions;
- i) Information deemed to be "personal information" under MFIPPA including contact information such as email addresses, phone numbers, addresses etc. The list above is provided for example and is not exhaustive.

## **6. Use of Foundation Property**

6.1 No Director shall use for personal purposes any Foundation property, equipment, supplies, or services of consequence other than for purposes connected with the discharge of Foundation duties or associated activities of which the Foundation has been advised.

## **7. Work of Political Nature**

7.1 No Director shall use Foundation facilities, services or property for his/her election or reelection campaign. No Director shall use the services of Foundation employees for his/her election or re-election campaign during hours in which the employees are in the paid employment of the Foundation.

## **8. Conduct at Foundation Meetings**

8.1 During meetings, Directors shall conduct themselves with civility, respect and the decorum becoming of the office. Respect for delegations and for fellow Directors requires that all Directors show courtesy and not distract from the business of the Foundation Authority during presentations and when others have the floor.

8.2 No Director at any meeting shall:

- a) Speak in a manner that is discriminatory in nature based on an individual's race, ancestry, place of origin, citizenship, creed, gender, sexual orientation, age, colour, marital status, family status or disability;
- b) Leave their seat or make any noise or disturbance while a vote is being taken or until the result is declared;
- c) Interrupt a member while speaking, except to raise a point of order or a question of privilege;
- d) Speak disrespectfully, disparagingly or impugn motives against Directors, staff, or any member of the public;
- e) Speak beyond the question(s) under debate;

f) Resist the rules or disobey the decision of the Board Chair on the questions or order or practices or upon the interpretation of the rules of the Foundation.

## **9. Influence on Staff**

Directors shall be respectful of the fact that staff work for the Foundation as a whole and are charged with making recommendations that reflect their professional expertise, corporate perspective and advice without any undue influence.

## **10. Business Relations**

10.1 No Director shall borrow money from any person(s) or company which does business with the Foundation unless such person(s) or company is a financial institution and is regularly in the business of lending money.

10.2 No Director shall act as a paid agent before the Foundation, the Executive Committee or an Advisory Committee of the Foundation.

## **11. Encouragement of Respect for the Foundation Policies and Government Regulations**

11.1 Directors shall represent the Foundation in a respectful manner and encourage public respect for the Foundation, its Policies and government laws and regulations pertaining to Not-For Profit Charities.

## **12. Harassment**

12.1 The Foundation has a responsibility to maintain a work environment free of violence and harassment, consistent with the Ontario Occupation Health & Safety Act, and consistent with Authority's "Workplace Violence & Harassment Prevention Policy".

12.2 All persons are to be treated fairly in the workplace in an environment free of discrimination and of personal and sexual harassment. Harassment of another Director, staff or any member of the public is misconduct.

12.3 Examples of harassment that will not be tolerated by the Foundation include, but are not limited to: verbal or physical abuse, threats, derogatory remarks, jokes, innuendo or taunts related to an individual's race, religious beliefs, colour, gender, physical or mental disabilities, age, ancestry, place of origin, marital status, source of income, family status or sexual orientation, whether in person, electronic or media.



12.4 The Foundation will not tolerate the display of pornographic, racist or offensive signs or images; practical jokes that result in awkwardness or embarrassment; unwelcome invitations or requests, whether indirect or explicit and any other prohibited grounds under the provisions of the Ontario Human Rights Code.

### **13. Breach of Conduct**

13.1 Should a Director breach the Code of Conduct, they are responsible to advise the Chair and Vice-Chair, as soon as possible. The Chair will inform the Board of the breach and schedule an in-camera session.

13.2 Should a Director allege that another Director has breached the Code of Conduct, the said breach will be communicated to the Chair or in his/her absence, the Vice-Chair. The Chair will present the issue to the Directors at an in-camera session.

13.3 The Director alleged to have breached the Code of Conduct will be given the opportunity to speak to the issue. The Director may be asked to leave the meeting so that the Board can deliberate the issue.

13.4 Should it be concluded, by a two-thirds majority vote, that a Director has breached the Code of Conduct, a decision will be made by the Board as to whether the Director should require disciplinary action or be requested to retire from the Board.

### **14. Interpretation**

14.1 Directors of the Foundation seeking clarification of any part of this should consult with the Board Chair, Vice Chair or the full Board.

### **15. Complaint Process**

15.1 Any complaint regarding Director conduct shall be referred to the full board to be placed on the agenda for the next Foundation Meeting, by the Secretary-Treasurer, as a Closed Session matter.

2023

**National Philanthropy Day  
Sponsorship Package**

**Association of Fundraising Professionals (AFP)  
Golden Horseshoe Chapter**

*Date:*

November 15, 2023

*Location:*

Carmen's Banquet Hall

*Time:*

11:00am - 2:00pm



CHANGE THE WORLD



WITH A GIVING HEART

## National Philanthropy Day®

### About National Philanthropy Day

National Philanthropy Day® is a special day set aside each year on the 15th of November to uphold the great contributions of philanthropy – and to recognize those who are active in the philanthropic community.

Each year AFP honours the individuals, community groups and businesses who have enhanced philanthropy and their communities through hard work, dedication and leadership.

### The Awards

A total of 10 awards will be offered to our membership for nominations. Unique to 2023 is a new award to ensure we are reflective of our diverse and expanding membership, as well as we have expanded an award to reflect our geographic representation.

- |   |         |
|---|---------|
| 1. Outstanding Youth in Philanthropy  | \$1,000 |
| 2. Outstanding Leadership and Focus on Inclusion, Diversity, Equity and Access (IDEA) | \$1,000 |
| 3. Outstanding Community Partner  | \$1,000 |
| 4. Outstanding Philanthropist   | \$2,000 |
| 5. Outstanding Corporation  | \$2,000 |
| 6. Outstanding Volunteer In Philanthropy for Waterloo – Wellington Region             | \$1,000 |
| 7. Outstanding Volunteer In Philanthropy for Hamilton-Brant-Halton Region             | \$1,000 |
| 8. Outstanding Volunteer In Philanthropy for Niagara Region                           | \$1,000 |
| 9. Outstanding Fundraising Professional in a Large Organization                       | \$1,000 |
| 10. Outstanding Fundraising Professional in a Small Organization                      | \$1,000 |



## About the Association of Fundraising Professionals (AFP)

**Vision:** To stimulate a world of generosity and positive social good through fundraising best practices.

**Mission:** The Association of Fundraising Professionals empowers individuals and organizations to practice ethical fundraising through professional education, networking, research and advocacy.

- Incorporated as a federal nonprofit in 2017
- Created in response to feedback from AFP members across Canada
- Governed by a committed volunteer Board of Directors
- Provides Canada-focused government relations & communications
- Develops and implements a strategic plan for AFP in Canada
- Empowers members in Canada to practice ethical fundraising
- Supports the growth and development of networks of fundraisers in Canada
- Provides a bilingual national voice for the fundraising profession in Canada

## AFP Golden Horseshoe Chapter

The AFP Golden Horseshoe chapter serves fundraising professional across the charitable and non-profit sector in Halton, Hamilton, Niagara, Kitchener-Waterloo and all points in between.



## Chair Message

I am thrilled to announce that the National Philanthropy Day is just around the corner, and our AFP Golden Horseshoe Chapter is gearing up to host yet another successful event. As you know, National Philanthropy Day celebrates the generosity of individuals and organizations who have made significant contributions to their communities. It is an occasion to recognize and celebrate the tremendous impact of philanthropy in our society.

We are calling upon all our supporters to join hands with us as we celebrate this remarkable day and continue our mission of advancing philanthropy throughout the Golden Horseshoe region. Your support and sponsorship will help us continue to provide scholarships and bursaries for professionals in our community, ensuring that we have a vibrant and thriving philanthropic sector.

I encourage you to take this opportunity to showcase your commitment to our community by supporting our chapter and its initiatives. Let us come together and make a difference in the lives of those we serve.

Thank you for your continued support and for being a vital part of our AFP Golden Horseshoe Chapter.

Best regards,



*Marc Clare*

President  
AFP Golden Horseshoe Chapter



*njsmith*

AFP National Philanthropy Day Chair,  
Co-Director Education

## Our Committee

Marla Smith

Sarah McPherson

Marc Clare

Sylvie Rubbini

*Chair*

*Vice-Chair, Nominations & Awards*

*AFP GH Chair, Ex-Officio*

*Event Logistics*

*Nominations & Awards:*

Jana McMurray

Amelia Canto

Megan Henshaw

Vanessa Macedo

*Marketing & Communications:*

Courtney McLoughlin

Jordan Hallawell

Cialyn Carson

Layne Gobeil

*Sponsorship & Revenue Generation:*

Carrie Zeffiro

Tara Lepp

Shaunna Morris

Suzanne Vu

## Your Support Matters

Since 2017 we have given out...



“

*I would like to express my sincere gratitude for selecting me to be the recipient of the Chamberlain Scholarship, representing our chapter. I can honestly say this opportunity would not have been possible otherwise, and as a fundraiser for 20 years now, this was one of my professional goals. Thanks to each of you, this became a reality. I learned a lot; I feel re-energized and focused to continue my work for Birchway Niagara.*



*Amanda Braet*

Chamberlain Scholarship  
Recipient 2023

“

*Transitioning my career into philanthropy felt like a natural progression, however the terms and best practices felt overwhelming as I began my new role. The Fundamentals of Fundraising course gave me an excellent base layer of knowledge to ensure that I'm working ethically and effectively. I'm so grateful to AFP Golden Horseshoe for supporting my ability to complete the course with a bursary, allowing me to pursue further professional development opportunities in the coming year that will continue to support my career transition.*

*Shaunna Morris*

Fundamentals Bursary Recipient 2023

# Brand Presence

**AFP Golden Horseshoe**  
@AFPGolden

A big thank you to our [#NationalPhilanthropyDay](#) sponsors for allowing us to honour our eight nominees at this year's luncheon on November 15th! Don't forget your tickets! [afpgoldenhorseshoe.org/events/2019-na...](#)



**AFP Golden Horseshoe**  
@AFPGolden

A big thank you to this year's [#NationalPhilanthropyDay](#) 2019 in-kind sponsors - Halton Commercial Printers, [@TheGeneratorCa](#), [@RBGCanada](#), and [@directworx](#)! Looking forward to seeing everyone this Friday at the luncheon!



**AFP Golden Horseshoe**  
@AFPGolden

Outstanding Corporation [#AFPGoldenAwards](#) winner: [@pcamstrongins](#) which has infused philanthropy into its business culture. Nominated by [@GHospFoundation](#), awards sponsor [@OakvilleCF](#). [#NationalPhilanthropyDay](#)



**AFP Golden Horseshoe**  
@AFPGolden

Thanks to our floral sponsor [@RBGCanada](#) for these gorgeous centrepieces. [#AFPGoldenAwards](#)



**AFP Golden Horseshoe**  
@AFPGolden

Nathan Manners is named Outstanding Youth in Philanthropy at [#AFPGoldenAwards](#) for paying it forward and making dreams come true for kids across Canada! Nominated by [@SunshineFound](#), sponsor [@fundraisewisely](#). [#NationalPhilanthropyDay](#)



**AFP Golden Horseshoe**  
@AFPGolden

Inspiring story by Alicia Rolke, winner of Outstanding Youth in Philanthropy, who sold 2500 bracelets in memory of her sister. Nominated by [@CFofMississauga](#), sponsor [@TheAGH](#). [#AFPGoldenAwards](#)



**AFP Golden Horseshoe**  
@AFPGolden

[@TheGeneratorCa](#) is another [#NationalPhilanthropyDay](#) sponsor. Thank you for your support! Looking forward to the luncheon on November 15th. See you there! [afpgoldenhorseshoe.org/events/2019-na...](#)



**AFP Golden Horseshoe**  
@AFPGolden

Thanks to [#NationalPhilanthropyDay](#) sponsor [@directworx](#) for their support! directworx is a full-service print & mail solutions provider serving the GTA and beyond with over 22 years of experience. Our early bird ticket pricing for the luncheon ends Friday! [afpgoldenhorseshoe.org/events/2019-na...](#)



**AFP Golden Horseshoe**  
@AFPGolden

Thanks to [@fundraisewisely](#) for sponsoring [#NationalPhilanthropyDay](#)! Wisely help nonprofits and charities accelerate their fundraising using AI.



**AFP Golden Horseshoe**  
@AFPGolden

We're thankful for [#NationalPhilanthropyDay](#) sponsor [@PearTreeCanada](#)! PearTree works with Canadian Resource Exploration Companies to arrange and close structured Flow Through Donation Financings. See you at the awards luncheon! [afpgoldenhorseshoe.org/events/2019-na...](#)



**AFP Golden Horseshoe**  
@AFPGolden

Big thanks to [#NationalPhilanthropyDay](#) sponsor [@RBGCanada](#)! Early bird ticket pricing ends October 18th, so don't miss out! [afpgoldenhorseshoe.org/events/2019-na...](#)



## Sponsorship Opportunities

As a sponsor of National Philanthropy Day you will have the unique opportunity to connect with more than 200 major donors, nonprofit executives, and business and community leaders from many of the province's most successful and celebrated organizations, all while positioning your brand as a leader in corporate social responsibility and community investment.

Your support will also ensure that philanthropy in the Golden Horseshoe area continues to inspire a genuine passion for making a positive difference in our communities and around the world.

### PRESENTING SPONSOR (*One available*) **\$5,000**

- Official Recognition as *Presenting Sponsor* on all material associated with AFP GH National Philanthropy Day, includes print & online media;
- Opportunity to bring greetings to guests at the luncheon;
- Opportunity to provide promotional item to attendees;
- Personalized video recognition on social media and website prior to event;
- Recognition on the AFP Golden Horseshoe website for one year, which will include a logo and link to your company webpage;
- Six complimentary tickets to the awards luncheon;
- Pre-event and day-of mention on Twitter from AFP Golden Horseshoe;
- Logo in all event e-communications (Over 1,000 subscribers);
- Opportunity to provide ad for back page of the event program; and
- Recognition in event program

### REGISTRATION SPONSOR (*One available*) **\$1,500**

- Official recognition as the Registration Sponsor on material associated with AFP GH National Philanthropy Day, includes print & online media;
- Recognition on the AFP Golden Horseshoe website for one year, which will include a logo and link to your company webpage;
- Personalized video recognition on social media and website prior to event;
- Recognition at registration table and opportunity to greet guests as they arrive;
- Two complimentary tickets to the awards luncheon;
- Logo in all event e-communications (over 1,000 subscribers);
- Pre-event and day-of mention on Twitter from AFP Golden Horseshoe; and
- Recognition in event program

*continued....*



## LUNCHEON SPONSOR (One available) \$1,500

- Official recognition as Luncheon Sponsor on material associated with AFP GH National Philanthropy Day, includes print & online media;
- Recognition on the AFP Golden Horseshoe website for one year, which will include logo and link to your company webpage;
- Personalized video recognition on social media and website prior to event;
- Two complimentary tickets to the awards luncheon;
- Logo included in all event e-communications (over 1,000 subscribers);
- Pre-event and day-of mention on Twitter from AFP Golden Horseshoe;
- Recognition on table cards; and
- Recognition in event program

## AWARD SPONSORS (Two available at \$2,000), (Eight available at \$1,000)

- Official recognition as Outstanding Volunteer Award Sponsor on material associated with AFP GH National Philanthropy Day, includes print & online media;
- Recognition on the AFP Golden Horseshoe website for one year, which will include logo and link to your company webpage;
- Opportunity for company representative to present the award;
- Company name recognized on stage during award presentation;
- One complimentary ticket to attend the awards luncheon;
- Pre-event and day-of mention on Twitter from AFP Golden Horseshoe;
- Logo in all event e-communications (over 1,000 subscribers); and
- Recognition in event program

## TABLE SPONSORS \$750

- Recognition as *Table Sponsor* in event program and slide show viewed during luncheon;
- 10 tickets to seat guests at the sponsored table during awards luncheon;
- Logo on tent card at table

## GIFT IN KIND SPONSORS

*Please consider donating a good or service!*

- Acknowledgment of sponsorship in event program, event presentation and AFP Golden Horseshoe social media;
- Recognition on AFP Golden Horseshoe's social media and website prior to event

## CUSTOM SPONSORSHIPS

- We can customize a sponsorship just for you. Contact us to discuss your ideas!

CHANGE THE WORLD



WITH A GIVING HEART

## National Philanthropy Day<sup>®</sup>

### 2023 Sponsorship Commitment

- |  |  |
|--|--|
| <input type="checkbox"/> Presenting Sponsor <b>\$5,000</b>                             | <input type="checkbox"/> Award Sponsor <b>\$1,000</b><br><i>Preferred Award:</i> _____ |
| <input type="checkbox"/> Registration Sponsor <b>\$1,500</b>                           | <input type="checkbox"/> Table Sponsor <b>\$750</b>                                    |
| <input type="checkbox"/> Luncheon Sponsor <b>\$1,500</b>                               | <input type="checkbox"/> Gift In Kind Sponsor  |
| <input type="checkbox"/> Award Sponsor <b>\$2,000</b><br><i>Preferred Award:</i> _____ | <input type="checkbox"/> Custom Sponsorship  |

Name: \_\_\_\_\_

Organization: \_\_\_\_\_

Billing Address: \_\_\_\_\_

City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

Signature: \_\_\_\_\_

*Please email completed form to:*

**Sylvie Rubbini**

**afpghorseshoe@gmail.com**

*If paying by cheque, please make cheques payable to:*

**AFP Golden Horseshoe Chapter**