



Nova Scotia/Nunavut Command
The Royal Canadian Legion

61 Gloria McCluskey Avenue
Dartmouth, Nova Scotia B3B 2Z3

Tel: 902-429-4090

Fax: 902-429-7481

Email: info@ns.legion.ca

ns.legion.ca

All Branch Mail Out #32

Date: May 30,2022

TO: NS/NU Branches
NS/NU Executive Council
NS/NU Zone Commanders
NS/NU Past Presidents
NS/NU Command Staff

From: Comrade Valerie Mitchell-Veinotte
Executive Director
NS/NU Command, RCL

Subject: NS/NU Command Annual General
meeting minutes May 14,2022.

Message: Comrades: Please find attached Minutes of
Annual General Meeting Minutes
May 14,2022.

**The Royal Canadian Legion
Nova Scotia/Nunavut Command
Annual General Meeting
May 14 2022**

Nova Scotia/Nunavut Command Immediate Past President Marion Fryday-Cook called the Annual General Meeting to order at 8:00 am.

1. Opening Ritual

1st Vice President Don McCumber conducted the Opening Ritual.

2. Attendance

Nova Scotia/Nunavut Command Immediate Past President, Acting Chairman, Marion Fryday-Cook confirmed that as the majority of Executive Council were in attendance, a quorum for the meeting was achieved.

3. Presentation of Audited Financial Statements 2021

Nova Scotia/Nunavut Command Finance Committee Chairman Don McCumber presented the audited 2021 financial statements circulated, in accordance with bylaw, in advance of the meeting.

M - 1

Moved by Comrade McCumber, seconded by Comrade McRury.

That the 2021 audited financial statements be adopted.

12 Affirmative
0 Abstention
0 Opposed
Motion Carried

4. Appointment of Auditors 2022 Fiscal Year

M -2

Moved by Comrade McCumber, seconded by Comrade McRury.

That NS/NU Command retain the firm Bakertilly to audit the fiscal year 2022.

12 Affirmative
0 Abstention
0 Opposed
Motion Carried

5. Questions - 2021 Auditor Report

NS/NU Command Finance Committee Chairman Don McCumber presented the questions and responses to the 2021 Auditor Report. (Please see attached).

M- 3

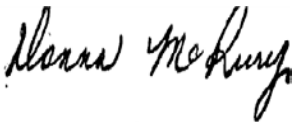
Moved by Comrade McCumber, seconded by Comrade Geddes.

That the meeting be adjourned at 8:24 am.

12 Affirmative
0 Abstention
0 Opposed
Motion Carried

6. Closing Ritual

The Closing Ritual was conducted by NS/NU Command 2nd Vice President George Della Valle.



Donna McRury
President
Nova Scotia Nunavut Command
The Royal Canadian Legion



Valerie Mitchell-Veinotte
Executive Director
Nova Scotia Nunavut Command
The Royal Canadian Legion

NS-NU Command AGM
 Questions – 2021 Auditor Report

Page	Item	Question
4	Interfund Transfers	<ul style="list-style-type: none"> • General Fund - Where was the reported \$79,712 transferred to and why • Poppy Fund – Where did the \$73,551 transfer come from and for what reason • Benevolent Fund - Where did the \$11,659 transfer come from and for what reason
	Fund Balances – end of year	<ul style="list-style-type: none"> • How are the values for the General, Poppy and Benevolent Funds determined
5	Cash – Restricted	<ul style="list-style-type: none"> • Poppy Fund – What does \$437,509 represent and where is it kept – is this sum actual money • Benevolent Fund - What does \$339,588 represent and where is it kept – is this sum actual money
	Externally Restricted	<ul style="list-style-type: none"> • What is the meaning / concept of Externally Restricted • What purposes are the restrictions intended to fulfill – Poppy Fund \$75,909 and Benevolent Fund \$339,588
6	Financing – Cash Transfer	<ul style="list-style-type: none"> • What was the purpose of the transfer of \$24,564 between the General and Poppy Fund and which Fund had the gain
11	Deferred Revenue	<ul style="list-style-type: none"> • Br 25 Bursaries - When will the obligation for bursaries be completed as it appears that there is \$8,203 remaining
13	External Transfer	<ul style="list-style-type: none"> • Has the Command commitment to purchase service dogs been fulfilled or are there dogs yet to be purchased or delivered
14	Adm – General Fund Professional Fees	<ul style="list-style-type: none"> • What services are included in the expense <p>Why did the fees increase \$17,500 over last year</p>
15	Officers and Committees - General Fund VSR booklet	<ul style="list-style-type: none"> • What is the reason or purpose for this expense

Inter Fund Transfers

Interfund Transfers record the process of utilizing one fund to pay for another fund's activity. For example, payroll associated with the Poppy Fund is paid through the general fund and reimbursed to the general fund from the poppy fund; benevolent assistance is often disbursed by Visa, the Visa is paid through the general fund and reimbursed to the general fund from the benevolent fund; the Elsie Jean Lambert scholarship disbursements are made from the general fund and then reimbursed from the EJL interest earned fund. Each and every expense from any fund is accounted for in the recording of the expense and the associated payment authorized in accordance with due process, procedure and bylaw. Financial transactions are reported to the Sub Executive monthly, the Executive Council at that body's meetings and Membership through the minutes of Executive Council meetings and are audited on an annual basis. The annual audited financial statements include categories of all expenses for the fiscal year reported.

Fund Balances-end of year

Fund Balances reported in the audited financial statements represent the actual balance in each fund as at December 31 in the year of the report.

Cash-Restricted

Poppy Fund-The figure is the actual balance in the Poppy Fund account as at December 31 2021.

Benevolent Fund-The figure is the actual balance in the Benevolent fund as at December 31 2021.

Externally Restricted

The Poppy Fund is restricted to use as per the RCL use of poppy trust funds.

The Benevolent Fund is restricted to use as per NSNU Command Policy.

Financing-Cash Transaction within Funds

Each year following the completion of the audited annual financial report, Executive Council considers transferring excess of revenue over expenditures from the poppy fund to general fund in order to reimburse the general fund for past long standing amounts owed to the general fund from the poppy fund. In 2020 that excess was in the amount of 24,564.00. Executive Council, early in 2021 voted in favour of the reimbursement. The sum owed to the general account as at December 31 2021 stands at 380,172.43.

Deferred Revenue

Branch 25 Bursaries are awarded at 1000.00 each to 5 students. There have been students awarded the bursary that did not go on to post secondary therefore the fund remains at an uneven number. The decision on final disbursement remains with the Bursary/Scholarship Committee.

External Transfer

All commitments to supply and deliver service dogs were completed within 18 months of Executive Council decision.

Adm. – General Fund Professional Fees

This expense category included audit fees for 2020, fees to Baker Tilly Accounting firm to make application to Government of Canada for wage subsidy of approximately 98,000.00 and for training of Command Book-keeper.

Officers and Committees-General Fund VSRB

Considering the return in revenue, Executive Council made the decision to pay a nominal sum to engage an Editor for the VSRB as a volunteer to carry out the function could not be secured.