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Calgary Branch Board Meeting

MINUTES of MEETING

Date: April 15, 2024 at 9:30 am
Place: Zoom

CHAired BY: Sandra Joy Friesen
RECORDED BY: Maryellen Pankratz

NAMES OF ATENDEES AND ABSENTEES

Members Present: Sandra Joy, Kaylee Read, Beth Olver, Cindy Speelman, Angela Frankowski, Lorna Sewell, Barbara Robertson

Regrets: Nathene Arthur, Carolyn Steeves

Guests: none

Late Arrivals: none

Early Departures: Angela at 10:48

OPEN ARMTA CALGARY MEETING

ARMTA CALGARY meeting called to order at 9:30 am.

SECTION 1: MEETING MINUTES pages 1-3

2. Approval of Agenda

Amendments:

1) list of members at large lists Angela twice. Removed one and added Nathene Arthur

2) 7.2 is listed twice. Changed the second one to 7.3

MOTION: Lorna moved to accept the agenda as amended. Angela seconded the motion. Motion carried.

3. Approval of Minutes from March 18, 2024

MOTION: Angela moved to approve the March meeting minutes. Cindy seconded the motion. Motion carried.

4. Approval of Consent Agenda (reports for information, no discussion required)

MOTION: Lorna moved to accept the reports. Barb seconded the motion. Motion carried.

5.1 April in Action / Beth and Sandra Joy

Consider creating a questionnaire for members to complete. Looking for feedback before the end of June.

6.1 Budget issue (7.1 in March Minutes) and motion re surplus funds, Beth (see attachment “motion re surplus funds”)

MOTION: Beth moved that the following statement be included in ARMTA Calgary Policy and Procedures under REVENUE AND FINANCE, RECORDS as 18.5:

18.5 Surplus funds

18.5.1 ARMTA Calgary Branch annually direct “surplus funds” from one budget year plus 10% of the “accumulated surplus funds” (less average annual actual expenditures, and until the surplus is not more than average annual expenditures) to the next budget year.

18.5.2 The board shall annually determine which budget lines, additional projects, or other groups (e.g. the Endowment Society, community festivals, special events, conferences) will benefit.

18.5.3 The Board shall report annually to the membership at AGM how any surplus funds will be used that year.

AMENDED MOTION: Angela moved to amend the motion to change 18.5.1 from (plus 10% of the accumulated surplus funds) to (plus up to 10% of the accumulated surplus funds). Cindy seconded the amended motion. 3 in favour, 2 opposed, 1 abstained. Motion carried. The approved motion will read as follows:

18.5 Surplus funds

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18.5.2 The board shall annually determine which budget lines, additional projects, or other groups (e.g. the Endowment Society, community festivals, special events, conferences) will benefit.

18.5.3 The Board shall report annually to the membership at AGM how any surplus funds will be used that year.

Discussion regarding how/where to spend the past year’s surplus funds will occur in May and June board meetings.

7.1 Final Planning for AGM, AGM will include table discussions re ARMTA future

To determine the two door prize winners, we will conduct a random draw

ACTION: Sandra Joy will let Nathene know that we have cancelled the game.

7.2 Nominating Committee, Sandra Joy

ACTION: Sandra Joy will draft a notice to the membership to explain the benefits of serving on the board.

7.3 Question for Provincial re Affiliate Membership: include post-secondary students working on a music degree without RCM qualifications.

ANSWER: The examining board will make the determination.

ACTION: Sandra Joy will send the answer to Jani Parsons.

8.3 Year-End Potluck and Presentation June 2, 1:00-3:00 pm.

CORRECTION: Potluck is June 1 from 11:00 to 1:00

NOTE: If less than 10 people register for the potluck, it will be cancelled.

ACTION: Sandra Joy will write an email to be sent out to promote Gloria Chu's masterclass.

Branch Board meeting adjourned at 10:47 am

Endowment Society Meeting called to order at 10:47 am

9.1 Approval of minutes from March 2024 meeting

MOTION: Beth moved to approve the March 18 minutes. Lorna seconded the motion. Motion carried.

JUNE ENDOWMENT SOCIETY MEETING: Discuss surplus of funds.

Endowment Society meeting adjourned at 10:50 am

SECTION 2: AGENDA



Calgary Branch Board Agenda

April 15, 2024

Via: Zoom

Chair - Sandra Joy Friesen

Past Chair - Beth Olver

Administrator Secretary - Maryellen Pankratz

Vice Chair -

Members at Large - Beth Olver, Lorna Sewell, Kaylee Read, Cindy Speelman, Barbara Robertson, Carolyn Steeves, Angela Frankowski, Sandra Joy Friesen, Nathene Arthur

Treasurer - Lorna Sewell

Bookkeeper - Maryellen Pankratz

ARMTA Provincial Board Rep - Carolyn Steeves

Endowment Society Projects - Nathene Arthur

1. Welcome and Land Acknowledgment

2. Approval of Agenda

3. Approval of Minutes from March 2024 (see March Minutes attachment)

4. Approval of Consent Agenda

4.1 Past Chair Report, Beth

4.2 New Member Report, Melodie

4.3 Bookkeeper / Treasurer Report, Maryellen/Lorna

4.4 Rotary C3 Report, Barbara

4.5 Catering Report, Nadia

4.6 Music Marathon, Lorna

5. Reports for Discussion and Action Items

5.1 April in Action / Beth and Sandra Joy

6. Business Arising from March Minutes

6.1 Budget issue (7.1 in March Minutes) and motion re surplus funds, Beth (see below and attachment "motion re surplus funds")

6.2 Piano Heist, Barb.

6.3 Archive "acceptance policy" to be completed by June (Beth, Angela, Sandra Joy, ?Sara)

7. New Business

7.1 Final Planning for AGM, AGM will include table discussions re ARMTA future

7.2 Nominating Committee, Sandra Joy.

7.3 Question for Provincial re Affiliate Membership: include post-secondary students working on a music degree without RCM qualifications.

8. Announcements

8.1 AGM May 6, 2024. 9:30. St. David's United.

8.2 Board Meeting May 13, 2024

8.3 Year-End Potluck and Presentation June 2, 1:00-3:00 pm..

Adjourn Branch Board meeting

9. Endowment Society Meeting

9.1 Approval of minutes from March 2024 meeting

9.2 Approval of Consent Agenda N/A

9.3 Reports of Endowment Projects N/A

SECTION 3: REPORTS

4.1 Past Chair Report, Beth

As Past Chair I have

- continued to work with the nominations committee including moderating the April in Action information session on April 8.
- Talked with sponsorship convener, Jackie Law, and she has a plan to seek donations from sponsors in addition to their ads.

4.2 New Member Report, Melodie

*I continue to receive New Members from ARMTA Provincial. I send them each a letter outlining information about Calgary Branch.

*I also ask someone on the executive to contact the new member and invite them to an upcoming event.

Following are the new members since the start of 2024:

Clara Chu (*January 2024*)

Registered Subject: Piano

Eunice Mok (*January 2024*)

Registered Subject: Piano

April Leung (*March 2024*)

Registered Subject: Piano

Laura Brandt (March 2024)

Registered Subject: Voice

Serena Yeung (March 2024)

Registered Subject: Voice

REINSTATEMENT:

Michalis Andronikou (March 2024)

Registered Subject: Guitar, Advanced Theory, Composition

4.3 Bookkeeper / Treasurer Report, Maryellen/Lorna

BOOKKEEPER'S REPORT:

Auditor Job Description There is no job description for the convener position of internal auditor. I wrote something, but it needs more work, so I have put it on hold.

ACRA and OSR Cheques Only 1 out of 8 OSR cheques have not been cashed yet. And 8 out of 35 ACRA cheques have not been cashed yet. They still have around four months to be cashed.

ARMTA Debit Card I've read that Canada Post might increase the cost of stamps on May 6th by \$.07 cents each. If I make it to the store before then, I'll purchase more with my ARMTA debit card. I will also use this method to pay for copies of the AGM meeting package.

Bank balances as of April 4, 2024:

\$24,890.09 ARMTA Calgary Branch

\$ 9,442.23 Endowment Society

ARMTA Calgary GICs

Name1	Name2	Amount	Purchased	Matures
GIC1	Cdn Bank Market Smart	\$8,000	Nov 17, 2023	Nov 17, 2025
GIC2	Cdn Bank Market Smart	\$16,000	Nov 17, 2023	Nov 17, 2028
		\$24,000		

Endowment Society GICs

Name1	Name2	Amount	Purchased	Matures
GIC2	Cdn Bank Market Smart	\$5,750	Nov 26, 2021	Nov 26, 2024
GIC1	Peter Turner Scholarship	\$3,570	Nov 20, 2020	Nov 20, 2025
GIC3	Morning Musicale Scholarship	\$5,000	Nov 28, 2022	Nov 28, 2025

GIC4	Cdn Bank Market Smart	\$11,000	Dec 1, 2023	Dec 1, 2026
		\$25,320		

Treasurer's report: The auditors met with the treasurer and administrator to review the financial information for 2023-24 fiscal year. Financial statements have been approved and signed.

Both auditors, Jennifer Wolsey and Ilkim Tongur agreed to be auditors for the 2024-25 books.

4.4 Rotary C3 Report, Barbara

The winners of the Rotary Calgary Concerto Competition will perform with the Civic Symphony at the Jack Singer Concert Hall, Sunday, June 2 at 2:30. The runner ups will perform at a preconcert in the foyer.

Sacha Jorba-Wu, (violin), playing Concerto No.1 Op.6 by Paganini with Cadenza by Sauret
Benjamin Linton, (violin), playing Concerto No.2 in d minor, Op. 22 by Wieniawski
Chanan Ngo, (violin), playing Concerto in D Major, Op. 35
Austin Gao, (piano), playing Concerto No. 2 in c minor , Op. 18

Runner ups:

Jinghui Bai, (flute), playing Fantaisie On Themes from "Der Freischutz" by C.M. von Weber by Taffanel
Coco Zhang (piano), playing Concerto in a minor Op.54 by Schumann
Matthew Craig, (cello), playing Concerto No.1 in E flat Major, Op. 107, by Shostakovich
Ellie Lu, (piano), playing Concerto No.1 in E minor, Op. 11, by Chopin

4.5 Catering Report, Nadia

Food expenses for the April in Action event on April 8th, 2024, amounted to \$17.

4.6 Music Marathon 2024, Lorna

Music Marathon registrations have started coming in. We have 8 teachers registered at this point. FC Chinook Centre has been amazing to work with. They are taking care of much of the advertising through their website, Facebook and in the mall. Sound equipment will be rented from Long & McQuade for the weekend of the event. Grand prizes for most donations collected by performers are coming in. Studio Bell, once again, is offering one family membership valued at \$115.50 to the ARMTA Music Marathon.

I cannot contact Marsh Insurance until after May 1 as the insurance renewal is May 1 and our event is May 25. I will secure our required insurance in early May.

We have put advertising on the ARMTA-Calgary Facebook page as well as on Instagram and sent out information by email. We will reach out to teachers who had been involved last year to see if they are interested in registering time this year again. Any suggestions from the board for how to recruit more engagement are welcome.

5.1 April in Action /, Beth and Sandra Joy

Sandra Joy Friesen and Beth Olver met with Melodie Archer, Rita Thurn, Nadia Khlynovskaya at Melodie's home and online with Angela Frankowski and Cathy Lis.

Melodie -Thanks for hosting us

Nadia – Thanks for catering – coffee/tea & muffins

Since most of us are of have been on the Board or been a convener, we introduced ourselves and turned to a wide range discussion about our vision for ARMTA.

- The need to find an event that would draw members in
- Include more networking social conversation time in our events (general meetings, workshops), and sharing of food
- Have more in person board meetings during fair weather, keeping an online option
- Need to see ARMTA as building the music community
- Do more to ask teachers and parents to volunteer at events their students are in. Possibly make volunteering compulsory for some events.
- Sign up parents of ARMTA members' students to receive bulletins (monthly?) from ARMTA about ARMTA events or competitions for students. Families would be encouraged to ask their teacher about registering for student recitals, Endowment society competitions, provincial competitions, ...
 - Encourage parents to volunteer at events their children participate in
- If our members are not entering students in CPAF, could our Branch consider starting our own festival? Could we do more to support or collaborate with other smaller festivals like Contemporary Showcase, APTA festival, NATS festival (voice festival? Songfest?), small center festivals (like Strathmore, High River) that our members use? We do not want to compete with these groups.
 - Initial focus on one or two disciplines: strings, speech, woodwinds & brass --- would give those teachers a reason to be active in ARMTA
 - Look at the APTA festival model: members only, compulsory volunteering if entering students, non-competitive/adjudication only
 - Possibly include workshops or recitals with the adjudicators
 - See what needs to be done for a festival to send students to provincial festival
 - Angela is willing to develop a speech arts festival/competition
 -
- Recommend that small table discussion be held at the AGM 30-45 minutes. A couple of starter questions provided, sharing highlights with the whole group.

6.1 Budget issue (7.1 in March Minutes) and motion re surplus funds, Beth (see attachment "motion re surplus funds")

Report on surplus funds – Beth Olver

We are a not-for-profit society. Officially we are a Branch under ARMTA provincial and not under the direct scrutiny of the Societies Act, but we could be placing ARMTA provincial in a bad position.

The recommendation for not-for-profit societies with “surplus funds” is

- To save (keep a bank balance in reserve) equivalent to 6-12 months of current operating expenses
- That “surplus funds” be spent in the following budget term
 - used for a designated projects or purpose in the following year
 - May be given to other societies/groups whose purpose aligns with their own
 - May be accumulated for a larger specified project

ARMTA Calgary Branch:

Annual income from memberships averages \$11,000

Annual budgeted expenses average \$15,000

Actual expenditures have averaged \$2000-4000 less than projected, leaving annual “surplus funds” each year for more than a decade.

We have accumulated “surplus funds” from the past decade or more of \$40,000 - \$45,000

Bank balances as of March 11, 2024 (this is just past the end of the fiscal year):

\$24,894.94 ARMTA Calgary Branch general bank account, plus two GICs totalling \$24,000

Following the principle in the motion, 2024-25 the board should distribute “surplus funds” of about $\$3000 + 10\% \text{ of } (\$45,000 - \$15,000) = \$3000 + \$3000 = \6000

Other: We should also review the Endowment Society in terms of “surplus funds”. It is a registered charity and under the society’s act. It also needs to keep donor perception in mind.

Managing surplus in your not-for-profit organization <https://www.bdo.ca/insights/not-for-profit-organization-managing-surplus>

Our not-for-profit clients often ask how much surplus they can maintain while still being viewed as a not-for-profit. This is a very common concern within the industry. In short, a surplus refers to when a not-for-profit organization reaches a point where it's making profit. And that, simply, defeats its purpose.

Generally, there are three key stakeholder groups interested in the level of surplus held by not-for-profits. These groups include the Canada Revenue Agency (CRA), current and prospective donors, and the general community.

Let's take a look at how surpluses are relevant to each of these groups.

Canada Revenue Agency (CRA)

Members of a not-for-profit's Board of Directors tend to ask how surplus relates to their status with the CRA. What kind of scrutiny could an organization potentially face from having a large surplus?

The CRA addressed this question specifically in 2001 when it released IT 496-R. [Sections 8 and 9 dealt with the topic directly and can be referenced here.](#)

According to the CRA, the grounds for surplus accumulation are determined by a case-to-case basis. If there are valid reasons for accumulating a surplus, like an upcoming capital project or the start of a new operating program, then the CRA deems it appropriate. However, if an organization is simply "rolling over" funds into a GIC each year, they may encounter issues.

Current and prospective donors

Donor perception is crucial to a Board of Directors when making decisions on surplus management. Donors are significant contributors to a not-for-profit's cash flow. If donors feel that an organization already has strong financial resources, they may decide to donate elsewhere. In an effort to prevent this, a not-for-profit needs to clearly allocate its desired purpose or use for surplus funds. A large pool of unrestricted funds will typically deter donors from allotting their resources to an organization.

Public perception

The community's view of a not-for-profit is another important factor to consider when a Board manages surplus. Negative word of mouth and/or media coverage of an organization's financial status can have long-lasting, or sometimes permanent, impressions. Again, a clearly defined purpose for the surplus is imperative. The purpose should also be relevant and understandable to the general public. Being clear and transparent when it comes to the need for the accumulated funds helps keep community and public perception in your favour.

Managing surplus

Both management and the Board of Directors need to assess the individual circumstances of the not-for-profit organization. As a general rule, it is recommended that an organization carry 6-12 months of their current operating expenditures as their surplus.

For example, if an organization has \$1,000,000 in annual expenditures, it should have a surplus between \$500,000 and \$1,000,000 accumulated. This prudent amount would allow it to carry on activities in the event of an unexpected disruption to cash flows.

For special projects, the surplus should match the budgeted amount of the project. Another important step is for registered charities to seek permission from the CRA to accumulate funds for special projects. To do this, they can send a letter to the CRA with the following information:

the specific purpose for which the funds will be used
the amount required
the length of time needed to accumulate the funds (minimum 3 years and maximum 10 years)
the signature of a director/trustee or other authorized representative of the charity
the name and the registration number of the charity
the effective date (starting date)

Surplus management is vital in today's not-for-profit landscape. Managing surpluses appropriately is crucial for Boards to ensure that the organization doesn't encounter unnecessary political or regulatory risk.

Get in touch

BDO's not-for-profit team provides a full range of tailored services to help organizations address their changing needs and identify new opportunities. Our professionals have extensive experience working with clients at the local, provincial, and/or national levels, enabling us to apply practical knowledge and insight to advise on various challenges. If you have questions or would like to learn more, our team would be happy to help.

6.2 Piano Heist, Barb

Piano Heist should possibly be under a convener, or alternatively, under "special projects" as a new position. As of this point I have received the contract for the Feb. 16 2025 concert, but I have not signed it yet, or sent a deposit as I am waiting to confirm that the venue can meet the sound requirements. If the sound requirements cannot be met, I will need to find a different venue.

I do have someone to check the contract. I am waiting also to hear what commitment I can get from the Calgary Folk Club. I will send a report for AGM when I have more clarification re venue. At that point, I will look for assistance from our membership.