

Air Cadet League of Canada, British Columbia Provincial Committee

82nd Annual General Meeting



**2022 – 2023
ANNUAL REPORT**



Norman Scott
BCPC Director/President
2022 – 2023 Annual Report

Welcome to our 82nd Annual General meeting of the British Columbia Provincial Committee (BCPC) of the Air Cadet League of Canada. We thank you for joining us virtually.

We sincerely thank all who continue to volunteer with the Air Cadet program and give their free time to volunteer for this great organization which allows our Cadets to reap the benefits of the program offered by DND.

I believe over the last year all have learned how to move forward in the new way after dealing with Covid. We have learned to appreciate each other and work as a team with our DND partners. Further to this learning, how to move forward for the future of the program remembering why we are here as volunteers.

During the past year, BCPC has put a lot of training into our program with doing on-site visits to squadrons in the North and other areas of the Interior. I would like to thank Gary Gratrix, Vicky Briggs, Gail Elgert and Nancy Chapman who took the time to support the training needed for these squadrons. If you need assistance, please reach out to the BCPC Office and we will make time to help you.

What do we see in problems arising from this past year? We see that we are losing League Representatives, Squadron volunteers and in general a down turn in support from parents at local levels. Well, how do we change this? We have to as parents realize that it takes more than a couple of volunteers to run a squadron and we all have to step up and give time back to your cadet squadrons.

Overall, what is a volunteer:

1. **The power to change lives.** Whether you're collecting supplies for a food bank to feed malnourished children, building a home for a family or fostering or adopting an abandoned or abused pet, you're making a tangible change in a person's (or animal's) life. Even better, you're also giving them hope.
2. **The ability to involve more people.** When you volunteer, you're raising awareness for an organization and its cause. And you often mention your service to friends and family — perhaps even without noticing you're doing it. You might even post something about it on your social media platforms, which spreads the word. That can encourage more people to get involved.
3. **A physical feeling of satisfaction.** There's scientific evidence that volunteering positively affects your body. Studies show that when people donate to charity, either financially or through volunteering, they trigger the mesolimbic system — the portion of the brain responsible for feelings of reward. The brain releases feel-good chemicals, spurring you to perform more kind acts. Psychologists call it "helper's high".

4. **New friends and stronger friendships.** When you help others, you give off positive vibes, which can rub off on peers and improve your friendships, creating strong, lasting bonds. For instance, if you're volunteering to mentor children, chances are good you'll meet people who care about young children. Volunteering is an excellent way to find your "tribe."
5. **Connection and confidence.** Silence the inner voice that's saying you're not enough! People who volunteer have been found to have higher self-esteem and overall well-being. Experts explain that the more connection you feel, the higher your self-esteem.
6. **Social and networking skills.** Volunteering is a social activity — so it can build up your list of important contacts. For example, the people you volunteer with are great candidates for recommendation letters. After all, these are the people who have seen you interact with others and handle new challenges.
7. **A readiness to take on the world.** People who participate in volunteer work feel rewarded, more fulfilled. Volunteers report that helping others enriches their sense of purpose and empowers them.
8. **Value to schools and employers.** Volunteer experience can set you apart from other applicants for jobs and colleges. Your volunteer experience tells them that you are ambitious, care about your community and are willing to put in the work that brings change.
9. **A chance to pay it forward.** Kindness is contagious. Simply seeing someone help another person gives us a good feeling. And that inspires us to do something altruistic ourselves.
10. **A sense that you have more time.** Volunteering won't literally give you more than 24 hours in a day. But it makes those hours seem more fulfilling. In fact, research shows that those who volunteer their time feel like they have more time.
11. **Feelings of gratitude.** Helping others is a wonderful way to gain perspective on your own situation, and that can make you more appreciative of what you have.

Another successful summer has been completed with many cadets receiving their glider and pilot wings!

We would like to take the opportunity to thank our DND partners who have adapted to the many different things within the program. Again, we also fall short with recruiting civilian members to join the DND side of the program which hampers the program that they can supply. If you are interested, ask a DND member of your squadron and I'm sure they will answer your questions.

Also, BCPC has openings for volunteers on its Board which helps guide the overall day to day operations. Reach out to the BCPC office for further information.

On behalf of the Air Cadets of British Columbia, I would like to take the opportunity to thank you for your time and to please remember how many smiles you put on the cadets of your squadron. We hope you continue to support the program going forward. Have a wonderful and successful training year for 2023 – 2024!

Respectfully submitted,
Norman Scott
BCPC President



Glen Watson

**BCPC 1st Vice-President/Director Human Resources
2022 – 2023 Annual Report**

We can now chalk up another successful year albeit an onerous one, complete. Our full-time staff member and part-time staff member has had their work cut out for them, but they both have performed above and beyond the requirements of the job.

We started the new year with one full-time staff member new to the position. As the only staff member in the office she was performing the tasks of the Chief Administration Officer (CAO) the Financial Compliance Officer, two full-time staff positions, and Office Administration Clerk, a part-time position. It is because of her hard work and dedication that I can honestly say we are ending the year better off than we started. It was evident very quickly that we needed to hire a part-time person into the position of Office Administration Clerk (OAC), and after posting the position we conducted an interview for the position on 02 February 2023.

Gail Elgert and myself conducted an interview to hire Mr. Jeremy Bourgeois for the Permanent Part-Time position of Office Administration Clerk (OAC) 02 Feb 2023. The Executive committee approved the recommendation to hire Mr. Jeremy Bourgeois and he was offered and accepted the position 06 February 2023.

Since Jeremy successfully worked as a temp in the position since the 08 December 2022 his probationary period officially ended the 08 March 2023.

The BCPC office is in the process of becoming fully digital by the end of 2023. The screening application process is 100% digital. The Honours & Awards nominations are 100% digital with past nominations/awards to be fully digital by end of 2023. We are pleased to say that the BCPC office will be fully digital by year end.

BCPC has successfully submitted 11 nominations for ACLC national awards and one for a Governor General's Award. As well 39 nominations have been successfully submitted for the BCPC awards.

The Terms of Reference for the positions of:

- Chief Administration Officer (CAO) – Permanent Full-Time;
- Office Administration Clerk (OAC) – Permanent Part-Time; and
- Office Administration/Bookkeeper (OAB) – Permanent Part-Time.

This allowed us to post the new job description for the Office Administration/Bookkeeper (OAB) position.

As a result of posting the position for the Office Administration/Bookkeeper (OAB) permanent part-time, we received seven applicants. three were not viable and four were set up for interviews.

The interviews were set up for 9 a.m., 30 March 23. Vicky, Gary, and Gail conducted the interviews.

The first two scheduled interviews were a no show, the third saw this position only as a steppingstone, and the fourth was a successful candidate, but turned the position down for personal reasons.

The position title for Chief Administration Officer has been changed to Executive Director.

As a result of not filling the position of Office Administration/Bookkeeper, the position has been eliminated with those duties being covered by the Executive Director. In addition, a contract hire of 1 day/week for the specific purpose of reviewing monthly ACC9 submissions will be done to commence October 2023.

Respectfully submitted,

Glen Watson, CD, MTS
1st Vice-President/Director Human Resources
Air Cadet League of Canada
British Columbia Provincial Committee
crossroads@telus.net
778-984-9092



Gary Gratrix

Vice-President/Director Squadron Liaison

2022 – 2023 Annual Report

After the 2022 BCPC AGM we have travelled the province. Unfortunately, we were only able to visit the North and Kootenay areas. As we prepare for the BCPC AGM this year, the BCPC Group Chairs have visited the Okanagan, Terrace, the Lower Mainland, and have hosted a virtual meeting on Vancouver Island. The message is the British Columbia Provincial Committee (BCPC) Board of Directors (BOD) are here to help the Squadron Sponsoring Committees (SSC). Without the SSCs we do not have cadets.

Each SSC is their own society and the submission of information to the BCPC Administration is their backup if documents are damaged or lost. SSCs operate under the BC Society Act and receive guidance from the Air Cadet League (ACL) and their Provincial or Territory Committee. Our partner, Canadian Armed Forces (CAF) do not run any BCPC SSC society.

The Training and Education Committee needs the participation of everyone to continue a steady flow of information and training aids. The online training videos are located on the BCPC website, and they are there to assist the SSCs.

The Procedure and Administration Manual (PAM) has been reviewed and suggested changes will be passed onto BCPC members.

The position of Director Squadron Liaison and 2nd Vice President has been busy and enjoyable.

Thank you.

Gary Gratrix

2nd Vice President



Thomas Powell

BCPC Director/Aviation & Aerospace Committee

2022 – 2023 Annual Report

Flying activities for air cadets in the 2022 – 2023 training year were still very limited with staffing issues limiting the glider familiarization flying. Power flying was conducted in its place.

Our fleet of C182s and Schweizer gliders underwent annual inspections and maintenance as normal and are in good shape.

I would like to thank Major Keith Stewart and his staff for their dedication and hard work keeping the aircraft in good shape and preparing for each training year.

I attended several National Aviation Committee virtual meetings as well as an in person meeting during the National AGM in Halifax in June 2023, where we discussed several issues that concerned the Air Cadet League in regards to the flying/gliding program.

The large issue coming up will be the Request for Proposal for companies including The Air Cadet League of Canada for supplying aircraft etc., for the gliding program in Canada. This is ongoing and the CAF has yet to produce this. We are currently operating under a Memorandum of Understanding (MOU), and once the request for proposal is issued, the MOU will effectively expire in 12 months from that date. The Air Cadet League of Canada has people preparing our response if and when that request from the CAF is issued. For obvious reasons, the CAF cannot discuss this with us as we will be one of the respondents.

Here in British Columbia, we are fortunate that we had the foresight to replace our tow aircraft with newer Cessna 182s (6 planes). Most other Provinces have put their replacement plans on hold pending the outcome of the RFP when and if the CAF goes forward on it.

The other main issue that we and other Provinces are facing, is the lack of qualified senior cadets to fly the gliders. With no summer gliding courses in the past few years, existing cadets aging out, and only 15 cadets going to the glider training in 2022. Unfortunately, there were few successful graduates in 2022 and the 2023 course was more successful, so we should see some new cadet passenger rated glider pilots in the near future which would greatly enhance the glider familiarization program.

The Power cadets held their wings parade at HMCS Quadra on Vancouver Island, Kamloops and at Pitt Meadows, BC on Friday 25 Aug 2023. Congratulations to all the successful cadets.

We had an information booth at the Boundary Bay Airshow in July 2023 which was well received by the general public. Thank you to the SSC members of 759, 808, and 819 Squadrons as well as the cadets from 278 Squadron for your participation. Also, thank you to the RC(Air)Ops for providing a tow plane and glider plus staff for this event.

Thomas Powell



Gail Elgert

BCPC Director/ NSTC/Public Affairs

2022 – 2023 Annual Report

2023 National Summer Training Courses (NSTC)

At the time of writing this report the numbers for cadets attending the National Summer Training Courses of International Exchange (IACE), Glider Pilot Training Course (GPTC), and Power Pilot Training Course (PPTC) were as follows:

International Activities

Element	Delivery	Course	Total Billets	RCSU(A) Atlantic	RCSU(E) Eastern	RCSU(C) Central	RCSU(NW) NorthWest	RCSU(P) Pacific
Air	In-person	IACE - UK	10	4	3	5	5	3
Air	In-person	IACE - USA	10					
Air	In-person	CAP-COS (USA)	10	1	2	3	2	2
			30	5	5	8	7	5

Flying Program	Total Billets	Pacific	Northwest	Central	Eastern	Atlantic
GPTC	100	16	23	30	22	9
PPTC	174	27	39	53	37	16

2023 Public Relations

Now that we are settled back into a more 'normal' state, things in the Public Relations department are ramping up. Angela Sargent has taken on the task of keeping our Facebook page buzzing with photos and information. Here are some comments and ideas from Angela that can assist in promoting your Squadron and our League Volunteers:

1. The best engagement comes from cadets having fun doing cadet activities like fam flying.
2. Pacific Region activities are more popular than those from other regions which is not surprising. Most followers are connected to cadets in this region so that would naturally be where their interests lie.
3. Most comments are positive, especially on postings of honours and awards for cadets, officers and our League volunteers.
4. I do trawl the pages of Squadrons and other pages of potential interest to share posts that will be of interest to a wider audience. I have also received material from various squadrons, for which I am very grateful.
5. I would love more photos, and I'm interested in attending your fun activities, to take photos, if I'm available. So, if you are having an interesting day out, an FTX, a gliding day, sports day or some unusual event where I can get photos of cadets having a great time – please send me an invitation via messenger and I will try to be there. OR better still – have your cadets take some great photos and send them to me as described below. My goal is to flood our Facebook page with positive images of the cadet program.
6. If you want any assistance in writing press releases, home towners and articles for your local paper, feel free to contact me via messenger.
7. Follow us on our Facebook page, and watch for the 'How To' ideas on taking great photos, and suggestions for articles of interest.

Send your ideas and jpeg photos to PubRel.BCPC@gmail.com

Visit our Facebook page at Air Cadet League of Canada – British Columbia Provincial Committee

Regards,

Gail Elgert



Maggie Cheng

BCPC Director/Training & Education

2022 – 2023 Annual Report

The T&E Committee continue to meet online monthly to discuss and plan training for the Squadron Sponsoring Committees and the League Representatives.

The goal of this year is to reconnect with the Squadron Sponsoring Committees and introduce BCPC and the T&E Committee to the new members who joined the SSCs in the last two years. In addition to two online training sessions, we planned and accomplished the following in-person online training sessions and visits. We will continue exploring the methods for delivering the training to increase the participation rate.

- Small groups round-table format training sessions at the BCPC AGM for members of Squadron Sponsoring Committees and League Representatives.
- T&E Committee members visited various SSCs of different Wings located in the Interior and provided training sessions and support based on their feedback.
- Virtual and in-person Wing meetings and training sessions to cover several selected core topics with a focus on how to find information on the BCPC website that is helpful to SSCs with the month-to-month society operation.

The T&E Committee has also set up a Facebook group called BC Squadron Sponsoring Committee Resource Page. It is a private group closely monitored by the designated T&E Committee members. The intent of this group is for SSCs to ask questions and have them answered. BCPC and SSC members can request to join the group.

The National Risk Management Committee has developed a training plan for Risk Management. It is an online training intended for provincial and regional representatives of the ACLA. The T&E Committee will schedule the training for all the BCPC members before the end of November 2023.

The Committee consists of volunteer members who hold various positions within the BCPC. The intent of the T&E Committee is to provide knowledge and awareness for the SSC's month-to-month operation of the Society. We will continue to provide online and in-person training sessions to SSC members and League Representatives. Should there be any topics you are interested in but not yet covered, we encourage you to contact us, and we will do our best to provide the training you need.

Respectfully submitted,

Maggie Cheng



Andrew King

BC Provincial Effective Speaking Coordinator

2022 – 2023 Annual Report

This year we found continued success as this is our third consecutive national win. We have heard that cadets are returning to a normal pace in the progression of crawl, walk and then run. Many squadrons this year elected to focus on getting back into a pace that maximized the exposure to this great program. We saw many first-time competitors in the effective speaking program, and we congratulate them for their efforts – it takes a lot of courage to speak in front of a group. To our provincial champion and now national champion: we congratulate you – FCpl Saanvi Reddy Katireddy of 848 Royal Roads Squadron!

There were many challenges faced this year and I would like to thank all the local competition coordinators, the Wing competition coordinators, judges, timekeepers, scores, master of ceremonies and special thanks to the competitors. I know that this year there was a new form (the ACC54) and the process was new to the majority of us. I have learned to embrace this new method and found that even though there were hiccups in our system, every local coordinator and SSC assisted by providing all the required information. This made planning much smoother in my end.

Other than the document posing a challenge, we ran seven regional competitions virtually and were very successful. This was our third year running virtual competitions and we continue to see growth in the quality of our competitors.

Fraser Valley:	147 Airwolf RCACS April 1, 2023
Okanagan:	204 Black Maria RCACS April 1, 2023
Kootenay:	552 Key City RCACS March 4, 2023
Lower Mainland:	147 Airwolf RCACS April 2, 2023
Greater Vancouver:	692 BCIT Aerospace RCACS, April 2, 2023
Metro Vancouver:	692 BCIT Aerospace RCACS April 1, 2023
Vancouver Island:	BCPC Coordinator, April 2, 2023

Participation from each Region:

Fraser Valley: 4 Squadrons with 7 cadets Gold: 861-FSgt Adya Gupta, Silver: 861- FSgt Eric Li, Bronze: 583-FSgt Bidan Chhetri

Okanagan: 4 Squadrons with 8 cadets Gold: 909- Sgt Isabella Rousseau, Silver: 232-WO2 Vriti Bakshi, Bronze: 243-FCpl Parker Mullins

Kootenay: 2 Squadrons with 3 cadets Gold: 552 - LAC Jonathan Talbot, Silver: 279 - FSgt Nico Chaisson, Bronze: 552 - WO2 Erik Talbot

Lower Mainland: 3 Squadrons with 5 cadets Gold: 655 - Sgt Oscar Leung, Silver: 692 - Cpl Eugene Fung, Bronze: 692 - AC Kan Yin (Natalie) Wong

Greater Vancouver: 3 Squadrons with 3 cadets Gold: 111 - AC Raine Gurton, Silver: 835 - FCpl Mervy Mingo, Bronze: 135 - Sgt Justin Lin

Metro Vancouver: 4 Squadrons with 8 cadets Gold: 746 - Sgt Gurnoor Kaur, Silver: 767 - Cpl Qingzhi Ren, Bronze: 767 - Cpl Andrew Jiang

Vancouver Island: 5 Squadrons with 7 cadets Gold: 848 - FCpl Saanvi Reddy Katireddy, Silver: 89 - Sgt Haimavathy Saibish, Bronze: 84 - Sgt Manvi Jodha

Provincial Competition:

The Provincial Effective Speaking Competition was scheduled for 22 April 2023, and held virtually to reflect the format of the National competition. Again, a huge thank you to all of you for a job very well done.

Provincial Results:

Gold: 848 - FCpl Saanvi Reddy Katireddy

Silver: 861 - FSgt Adya Gupta

Bronze: 111 - AC Raine Gurton

2024 Prepared Speech Topics:

1. Unveiling Unsung Heroes: Remarkable Stories of RCAF Personnel
2. Wings of Change: RCAF's Role in Disaster Relief Operations
3. Breaking Barriers: Diversity's Impact on RCAF's Effectiveness
4. Innovations in Aerospace: From Hypersonics to Hypoxia Training
5. RCAF and Arctic Sovereignty: Guardians of Canada's North
6. Guardians of the Final Frontier: RCAF's Role in Space Exploration
7. Air Cadet Program: Forging Future Aviation Leaders
8. Cadet Choice: A topic related to the RCAF and their 100th anniversary.

All the rules and regulations, including the current application form, are available on the Air Cadet League of Canada website at www.aircadetleague.com. The BC Provincial website (<http://bc-aircadetleague.com>) has a direct link to the ACL website. Please ensure your Squadron is using current forms and information.

Upcoming Regional and National Competition Dates:

- April 6, 2024:** Kootenay Wing ES Competition
Okanagan Wing ES Competition
- April 7, 2024:** Vancouver Island Wing ES Competition
Northern Wing ES Competition
- April 13, 2024:** Lower Mainland Wing ES Competition
Greater Vancouver Wing Competition
- April 14, 2024:** Metro Vancouver Wing Competition
Fraser Valley Wing Competition
- April 20, 2024:** Provincial Effective Speaking Competition
- May 4, 2024:** National Effective Speaking Competition

I look forward to working with everyone next year, as we see what BC Air Cadets can accomplish with effective speaking.

Congratulations to all the Cadets who participated, I am proud of you and all you have accomplished in such challenging times.

Sincerely,

Andrew King
BC Effective Speaking Coordinator



James Hollis

Treasurer's Report

For the Year Ending 31 August 2023

The Compilation Engagement Report of the financial statements for the year ended 31 August 2023 from Rolfe Benson Chartered Professional Accountants follow this report.

The post-COVID on-ramping of Squadron activities throughout BC during fiscal 2023 limited the British Columbia Provincial Committee from staging several in-person events. Particularly impactful to the cadets was the decision to hold all Effective Speaking competitions virtually, while in-person education seminars and support to SSC's by BCPC volunteers were likewise curtailed.

The BCPC's assessment has been historically based upon the on-strength cadet numbers of the squadrons throughout the jurisdiction. With the ongoing challenges of the post-COVID return to Ops-Normal, the Directors were highly concerned (particularly with Squadrons outside of the southern large metropolitan areas) with financial challenges faced by SSC's, and the 2022-2023 Assessment was reduced by \$20/cadet. When I presented at the 2022 AGM in Kamloops, I promised that we would risk-manage our cash on-hand using guaranteed investment products such as GIC's; note the ten-fold Interest Income during 2023, versus 2022.

Fiscal 2023 was the first year that we engaged a large specialty CPA firm to perform our Compilation Engagement Report. That move was essentially cost-neutral with our prior sole-practitioner CPA's we had engaged in past years. The new CPA firm has an entire audit and compliance department that recommended the BCPC modify the way we were reporting our both our Restricted Trust and Aircraft Replacement Investment Funds, such that any income or expenditures for those funds would be reflected on our Statement of Operations. Although it may appear as Revenues available for general expenditure consideration, readers of our statements are cautioned that the Restricted Funds have specific spending criteria.

Inclusive of the Net Revenue reported on the Restricted Funds, and through careful management of expenditures that we could control, fiscal 2023 concluded with a reported surplus of \$83,893.

Statement of Cash Flows

Fiscal 2023 began with \$564,729 in cash and concluded with \$365,474. A significant driver of the end-2023 cash position was the decision to invest in multiple high-interest GIC's (purchase cost \$200,000). With the add-back of the GIC's, our cash and short-term investment position is \$565,474, a \$745 increase over Fiscal 2022.

Other significant factors for use of our cash included the reduction from \$59,074 (Fiscal 2022) to \$19,049 (Fiscal 2023) in Accounts Payable and Accrued Liabilities. As I advised in my previous Annual Report, the 2022 National Air Cadet League Assessment (\$47,365) from the

BCPC was recognized as an expense last year, however, the actual payment was made during the current reporting year.

The BCPC also advanced an emergency \$30,000 loan to 59 Vancouver Squadron this year, with \$7,500 expected in payments for Fiscal 2024.

Statement of Operations and Changes in Net Assets

Revenue

One hundred percent of the budgeted 2022-2023 \$368,220 assessments were collected and formed the majority of the BCPC's annual revenue. Other significant sources of revenue included the Kamloops AGM Registration Fees, the aforementioned \$15,637 in earned interest and tax-receipted donations of \$6,368.

Administrative Expenses

The largest variance of actual to 2022-2023 budget was in Wages and Benefits, resulting in an under-expenditure of \$30,273 in Fiscal 2023, and a reduction of \$12,669 from the previous year. Those savings were realized by the double & triple-hatting of the Executive Director who often filled the role of the position that she was hired-into, along with that of the Financial Control Officer and Administrative Assistant.

Another significant variance was Legal Expenses, which for fiscal year 2022-2023 resulted in an under-expenditure of \$13,860. Overall, Administrative Expenses were \$48,080 under budget.

League Activities

Excluding the BC Provincial AGM and the National Air Cadet League Assessment fees, discretionary expenditures were approximately \$20,000 under budget. Throughout fiscal 2023 the BCPC encouraged careful expenditures on discretionary travel. Having League Representation at ACR's and summer graduation parades has also been a BCPC priority, however, using locally available Squadron Liaisons & Directors was always preferred, versus sending lower mainland personnel around the province. Also, the BCPC made the challenging decision to invite specific Subject Matter Experts from our Advisory Council (versus the entire Council) to our in-person Semi-Annual General Meeting, in-order to further control travel expenditures.

One area of travel expenditures that we were staff-restricted on were the planned Staff Assistance Visits (SAV's) to the Squadrons throughout the province. Although we were considerably underspent in this area, SAV's and Wing-level travel to directly serve our Squadrons will continue to be a priority for 2024. The BCPC is in-essence a service organization for the 57 Squadrons throughout the province; providing staff and volunteer expertise to Squadrons who need the help to keep operating or improving their SSC's remains an absolute priority!

Programme Activities

For what we are hoping will be the last year, COVID continued to impact the BCPC's supported programmes. Effective Speaking was under-expended by \$13,350 as a result of virtual, versus in-person events, while Competitions and Special Events again had no expenditures at all. A lack of Selection Boards resulted in a further \$1,000 under-expenditure.

The BCPC became aware of a significant course completion challenge for the Glider Pilot Training Course run during summer 2022. Recognizing that the Air Cadet Gliding Programme is one of the cornerstones of “Keeping the Air in Air Cadets”, the BCPC established a completion scholarship for those 2022 GPTC candidates who were not able to complete their training. 20 cadets were affected and the BCPC had set-aside \$20,000 to ensure every cadet would have access to a \$1,000 scholarship should they have chosen to complete their Glider Pilot License privately prior to 31 August 2023. Three cadets completed their licenses during the scholarship period, and the BCPC awarded a cumulative total of \$3,000 to those deserving individuals.

Aircraft Replacement Fund

No additional contribution to this fund was made in 2023, and the recommendation for the upcoming year is status quo. Note also that the original \$50,000 fund had grown to \$56,365 (market value) by 31 August 2023.

ACC-9 Submissions

The BCPC was not able to meet its traditional “100% Compliance” to the National Air Cadet League for the 2022 reporting year, primarily as a result of the extended return to Ops Normal for a number of the SSC’s throughout the province. Our critically short-staff situation for much of the year exacerbated our SAV ability to the constituency (who commonly found themselves short on volunteers to complete their ACC-9’s).

With a further priority for SAV’s and a normalization of BCPC staff resources, 2023-2024 should see a return to 100% compliance.

2023-2024 Budget

The BCPC continues to be sensitive to the pandemic challenges that have curtailed squadron activities and programmes. Once again, we are proposing an assessment reduction over the long-established \$115/cadet, with the 2023-2024 request standing at \$105.

Although no C-182 engine replacements have been forecasted for 2023-2024, the BCPC is going to risk-manage that potential expenditure (\$60,000) from prior-year’s accumulated surpluses, should an unexpected earlier replacement be required.

With an emphasis on service delivery, the planned budget is for a small surplus of \$24,020, highlighted as follows:

Revenue

The cadet population report for 2023 was 3,935 which would have supported a 2023-2024 assessment of \$452,525. With a \$10/cadet rebate for the upcoming year, total assessments will be reduced by \$39,350 to \$413,175.

With the Virtual AGM, there will be neither a revenue nor expenditure line items in the 2023-2024 budget, other than a token amount for any mailing or printing that may be required.

The GIC’s currently maturing later this Fall will be rolled-over and Interest Revenue is forecast to approximate that of the previous year.

Administration Expense

Although our largest expenditure in this category is Wages & Benefits, with a rationalization of our business model, we are forecasting expenditures \$15,000 less-than actuals from Fiscal 2020-2021, our last “near-normal” period. We have changed from a full-time Financial Control Officer to a permanent part-time Administration Assistant (at a reduced cost) as-well-as an eight-hour-per-week-maximum Financial Specialist whose primary role will be to work with the 57 Squadrons with their financial reporting (and challenges thereof).

Despite the overall staff expense reductions from fiscal 2020-2021, it should be noted that one of our prime service delivery metrics has improved significantly, that being the processing of security screenings for SSC volunteers. We have been able to reduce average screening time down-to an average of 5 working days, from the previously experienced multiple-weeks.

Commensurate with our higher level of service delivery has been ensuring that BCPC’s offered wage envelopes continue to be competitive with market conditions and sufficient to attract and retain quality/qualified staff. We are forecasting that our staffing model for 2023-2024 is the new steady-state, and that future years will only see incremental expenditure growth based-on cost-of-living increases and further demonstrated excellence in performance.

The Business Centre Operation’s budget has been adjusted to account for planned increase in lease as well-as maintenance expenses. Although there were minimal legal expenses in 2022-2023, a prudence budget line-item, which was curated from 2020-2021 Actuals, has been included as a component of the current year’s budget.

Some administration-related expense line items are planned for reductions, such as the former BlueJeans (now Zoom) subscriptions, which have been reduced from three accounts to one.

One obvious anticipated increase is Cost of Sales. It has been the BCPC’s policy to provide no-cost long-service medals to cadets, and the negative gross margin of sales over cost of sales is resultant from supplying a large quantity of complimentary medals.

League Activities

We are anticipating full delivery of our planned SAV’s and direct service to Squadrons this year, while maintaining tight control over discretionary expenditures.

This year’s Virtual AGM is an example of out-of-the-box thinking that is allowing us to focus more-on the immediate needs of the constituency while keeping costs under control. As an alternative to an approximate net cost of \$20,000 to \$25,000 on an in-person AGM this year, we are considering ways to minimize attendance cost for all for next year’s in-person AGM. For southern BC metropolitan-area SSC’s, travel will be reduced or eliminated as the AGM has been booked for Abbotsford BC, and for the more distant Squadron SSC’s, the cost savings this year may be considered to help subsidize the 2025 in-person attendance.

Programme Activity

With the return to an in-person Effective Speaking Programme, we propose a budget that fully anticipates unimpeded events for 2023-2024. The striking variance from 2022-2023 Actuals, to planned 2023-2024 Budget, demonstrates a total commitment to core programming.

While the Glider Pilot License Completion Training Scholarship offering has concluded, we are anticipating a return to the awards given pre-COVID for cadets who achieve front & rear seat familiarization status, glider instructor or tow pilot ratings. During Fiscal Year 2020 (1 September 2019 – 31 August 2020), there were \$2,725 in Training Awards. We have pre-planned for \$1000 for the current year, and should demand exceed the budget line-item, the BCPC will risk-manage additional demand to ensure that no cadet who achieves the qualification is left without the award. For newer members of SSC's these Training Awards are meant both as an encouragement to strive for the ratings, and as a token reimbursement for travel and meals for the months of attendance at Glider Sites.

C-182 Engines & Propellers

There are no planned expenditures for replacement engines C-182 fleet for 2023-2024, although, despite beyond-superb maintenance protocols by our DND partner Aircraft Maintenance Engineers, premature replacements are not uncommon.

There are three propeller overhauls anticipated for this year, as well as ongoing maintenance, replacements, and upgrades to the Instrumentation for which the BCPC has contractual responsibility. One request from the Comox Flying Maintenance Engineer was for funding consideration for a spare C-182 radio (approx. \$7,000). Rationale for the spare radio was that the aircraft would be grounded for an extended period should the radio fail, as avionics repairs are not able to be conducted in-house. With the critical shortage of cadet flight crew, it is prudent to ensure that an aircraft be released from its maintenance grounding with minimal delay.

Active Fleet & Glider Structural Inspection and Repair Programme (SIRP)

As a component of both the ongoing flight operations for the BCPC's thirteen SGS-233-A gliders, \$27,700 has been planned for custom radio harnesses, transponders, radios and instruments for which the BCPC has contractual responsibility.

Capt (Ret) James Hollis CD
Treasurer

**AIR CADET LEAGUE OF CANADA
BRITISH COLUMBIA PROVINCIAL COMMITTEE**

FINANCIAL INFORMATION

31 AUGUST 2023

AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL COMMITTEE

Financial Information

For the year ended 31 August 2023

Contents

Compilation Engagement Report	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to the Financial Information	7 - 9
Schedule 1 - League Activities	10
Schedule 2 - Program Activities	11



COMPILATION ENGAGEMENT REPORT

To the Management,
Air Cadet League of Canada British Columbia Provincial Committee

On the basis of information provided by management, we have compiled the statement of financial position of Air Cadet League of Canada British Columbia Provincial Committee as at 31 August 2023, the statements of changes in net assets, operations and cash flows for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

The comparative figures as at 31 August 2022 were compiled by another firm of chartered professional accountants and have been presented for comparative purposes only.

ROLFE, BENSON LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
3 October 2023

**AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL
COMMITTEE**
Statement of Financial Position
31 August 2023

	2023	2022
Assets		
Current		
Cash (Note 5)	\$ 365,474	\$ 564,729
Term deposits	200,000	-
Accounts receivable	63	242
Interest receivable	7,083	-
Inventory	4,600	2,993
Prepaid expenses	1,182	1,368
GST receivable	1,944	778
Current portion of loan receivable (Note 2)	7,500	-
	<u>587,846</u>	<u>570,110</u>
Loan receivable (Note 2)	22,500	-
Long-term investments (Note 3)	56,365	53,240
Tangible capital assets (Note 4)	<u>374,066</u>	<u>376,882</u>
	<u>\$ 1,040,777</u>	<u>\$ 1,000,232</u>

Liabilities

Current		
Accounts payable and accrued liabilities	\$ 19,049	\$ 59,074
Deferred revenue	-	3,323
	<u>19,049</u>	<u>62,397</u>

Net Assets

Invested in tangible capital assets	374,066	376,882
Externally restricted (Note 5)	40,819	40,299
Internally restricted (Note 3)	56,365	53,240
Unrestricted net assets	<u>550,478</u>	<u>467,414</u>
	<u>1,021,728</u>	<u>937,835</u>
	<u>\$ 1,040,777</u>	<u>\$ 1,000,232</u>

APPROVED BY THE BOARD:

_____ Member

The accompanying notes are an integral part of this financial information

AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL COMMITTEE
Statement of Changes in Net Assets
For the year ended 31 August 2023

	Invested in tangible capital assets	Externally restricted	Internally restricted	Unrestricted	Total 2023	Total 2022
Balance - beginning of year	\$ 376,882	\$ 40,299	\$ 53,240	\$ 467,414	\$ 937,835	\$ 925,989
Excess (deficiency) of revenues over expenditures for the year	(2,816)	520	3,125	83,064	83,893	11,846
Balance - end of year	\$ 374,066	\$ 40,819	\$ 56,365	\$ 550,478	\$ 1,021,728	\$ 937,835

The accompanying notes are an integral part of this financial information

**AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL
COMMITTEE**
Statement of Operations
For the year ended 31 August 2023

	2023	2022
Revenues		
Squadron assessments	\$ 368,220	\$ 275,450
AGM registration fees	18,578	-
Interest income	15,637	1,585
Donations: Tax receipts	6,368	910
Unrealized gain on long-term investments	3,125	-
Sales	2,549	1,687
Donations: Other	1,356	700
Donations: CFTA/GPTAA	641	574
	<u>416,474</u>	<u>280,906</u>
Direct expenses		
League activities - Schedule 1	140,384	65,562
Program activities - Schedule 2	40,861	41,829
	<u>181,245</u>	<u>107,391</u>
Gross profit	<u>235,229</u>	<u>173,515</u>
Expenditures		
Salaries and related benefits	94,727	107,396
Business centre operation	24,682	22,787
Telephone and internet	9,480	11,534
Office	5,725	4,415
Accounting	3,500	3,335
Cost of sales - inventory items	3,296	3,896
BC annual society report filings	2,455	2,330
Office equipment repairs and maintenance	1,391	849
Legal	1,150	-
Bank and credit card charges	1,123	1,024
Bluejeans video conference system	741	1,287
Awards	250	-
Amortization	2,816	2,816
	<u>151,336</u>	<u>161,669</u>
Excess of revenues over expenditures for the year	<u>\$ 83,893</u>	<u>\$ 11,846</u>

The accompanying notes are an integral part of this financial information

**AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL
COMMITTEE**
Statement of Cash Flows
For the year ended 31 August 2023

	2023	2022
Cash provided by (used in):		
Operating activities		
Excess of revenues over expenditures for the year	\$ 83,893	\$ 11,846
Item not involving cash		
Amortization	<u>2,816</u>	<u>2,816</u>
	86,709	14,662
Changes in non-cash working capital balances		
Accounts receivable	179	(11)
Interest receivable	(7,083)	-
Inventory	(1,607)	1,490
Prepaid expenses	186	10,898
GST receivable	(1,166)	321
Accounts payable and accrued liabilities	(40,025)	18,030
Deferred revenue	<u>(3,323)</u>	<u>3,323</u>
	<u>33,870</u>	<u>48,713</u>
Investing activities		
Loan receivable	(30,000)	-
Decrease (Increase) in long-term investments	(3,125)	(4,888)
Purchase of tangible capital assets	-	(2,535)
Purchase of term deposits	<u>(200,000)</u>	<u>-</u>
	<u>(233,125)</u>	<u>(7,423)</u>
Net increase (decrease) in cash	(199,255)	41,290
Cash - beginning of year	<u>564,729</u>	<u>523,439</u>
Cash - end of year	<u>\$ 365,474</u>	<u>\$ 564,729</u>

The accompanying notes are an integral part of this financial information

AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL COMMITTEE

Notes to the Financial Information For the year ended 31 August 2023

1. Basis of accounting

The basis of accounting applied in the preparation of the statement of financial position of Air Cadet League of Canada British Columbia Provincial Committee as at 31 August 2023 and the statements of changes in net assets, operations and cash flows for the year then ended is the historical cost basis and reflects cash transactions with the addition of the following:

- ♦ accounts receivable;
- ♦ inventory valued at cost based on physical count at the reporting date;
- ♦ long term investments - recorded at market value;
- ♦ tangible capital assets amortized over its useful life on a declining balance basis, except for air craft on which no amortization is claimed;
- ♦ accounts payable and accrued liabilities;
- ♦ deferred revenue.

2. Loan receivable

	<u>2023</u>	<u>2022</u>
59 Vancouver Squadron Sponsoring Committee loan receivable in the amount of \$30,000 CDN dollars, is unsecured and without interest on the unpaid principal, with semi-annual repayments of \$3,750 commencing 31 December 2023, and every 6 months thereafter.	\$ 30,000	\$ -
Less current portion	<u>7,500</u>	<u>-</u>
Due beyond one year	<u>\$ 22,500</u>	<u>\$ -</u>
Principal repayments until maturity are as follows:		
2024	\$ 7,500	
2025	7,500	
2026	7,500	
2027	<u>7,500</u>	
	<u>\$ 30,000</u>	

AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL COMMITTEE

Notes to the Financial Information

For the year ended 31 August 2023

3. Long-term investments

Long-term investments consist of fixed income and common shares held with RBC Dominion Securities reported at market value, original cost is \$50,000. The investment is related to the Internally Restricted Net Asset, Aircraft Replacement Fund, established in 2019.

	2023	2022
Beginning market value	\$ 53,240	\$ 58,075
Increase (decrease) in market value	3,125	(4,835)
	<u>\$ 56,365</u>	<u>\$ 53,240</u>

4. Tangible capital assets

	Cost	Accumulated Amortization	2023 Net	2022 Net
Aircraft	\$ 373,220	\$ -	\$ 373,220	\$ 373,220
Computer equipment	4,604	3,759	845	1,690
Schweizer Gliders	1	-	1	1
Office equipment	9,855	9,855	-	1,971
Leasehold improvements	128,680	128,680	-	-
	<u>\$ 516,360</u>	<u>\$ 142,294</u>	<u>\$ 374,066</u>	<u>\$ 376,882</u>
Aircraft consists of:				
Cessna 182C-FCGS	\$ 46,778	\$ -	\$ 46,778	\$ 46,778
Cessna 182C-FTUG	69,322	-	69,322	69,322
Cessna 182C-FTRY	74,731	-	74,731	74,731
Cessna 182C-FOAR	62,438	-	62,438	62,438
Cessna 182C-GRGS	49,561	-	49,561	49,561
Cessna 182C-FGZR	70,390	-	70,390	70,390
	<u>\$ 373,220</u>	<u>\$ -</u>	<u>\$ 373,220</u>	<u>\$ 373,220</u>

AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL COMMITTEE

Notes to the Financial Information For the year ended 31 August 2023

5. Externally restricted net assets

	<u>2023</u>	<u>2022</u>
Wallace Jamieson PPS Account	\$ 8,816	\$ 8,905
Stevens-Guille Trust Savings	23,969	23,506
Jim Campbell Music Savings	<u>8,034</u>	<u>7,888</u>
	<u>\$ 40,819</u>	<u>\$ 40,299</u>

Included in cash are amounts externally restricted by the fund contributors and totals \$40,819 (2022 - \$40,299). These amounts are restricted and to be used for expenditures as set out in the fund agreements.

6. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2023 financial statements.

**AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL
COMMITTEE**

**Schedule 1 - League Activities
For the year ended 31 August 2023**

	2023	2022
National assessment fee funding	\$ 51,155	\$ 47,365
Provincial AGM	44,980	-
Travel	15,680	4,788
National AGM meetings	11,754	7,022
Wing travel and meetings	8,533	1,911
SSC training/screening	4,886	685
Meetings	3,396	3,791
	<u>\$ 140,384</u>	<u>\$ 65,562</u>

**AIR CADET LEAGUE OF CANADA BRITISH COLUMBIA PROVINCIAL
COMMITTEE**

Schedule 2 - Program Activities

For the year ended 31 August 2023

	2023	2022
Aircraft insurance	\$ 15,479	\$ 14,670
Glider maintenance	15,244	14,329
Promotion and recruiting	4,494	2,903
Trophies and awards	3,123	322
Cessna 182 repairs and maintenance	1,770	7,442
Effective speaking program	751	2,163
	<hr/>	<hr/>
	\$ 40,861	\$ 41,829

ACLC - BC Provincial Committee Operating Budget 2023-2024

	2021/2022	2022/2023	2023/2024
	Actual	Actual	Budget
Cadet Effective Strength	3,935	3,876	3,935
Standing assessment	115	115	115
Less: Special Rebate for 2023	-45	-20	-10
National office assessment	13	13	13
REVENUE			
Income			
Sponsoring Committee Assessments	275,450	368,220	413,175
AGM Registration Fees	0	18,578	0
Gaming Grant / Lottery Income	0	0	0
Donations (Other)	700	1,356	1,000
Donations (Tax Receipts)	910	6,368	6,000
Miscellaneous Revenue	25		
CFTA/GPTAA Donations	574	641	0
Interest Income	1,560	15,637	15,000
Inventory sales	1,667	2,549	3,500
Sale Misc Inventory	20	0	0
Unrealized Gain (Loss) on Investment		3,125	
TOTAL REVENUE	280,906	416,474	438,675
EXPENSE			
Administration Expenses			
Wages & Benefits	107,396	94,727	118,000
Business Centre Operation	22,787	24,682	28,000
Legal Expense	0	1,150	10,000
Registration Expense	2,330	2,455	2,500
Accounting Expense	3,335	3,500	3,600
Bank/Visa/Mastercard Charges	1,024	1,123	1,500
Telephone/Internet	11,534	9,480	10,500
ED Mobile Telephone Allowance* New	0	0	600
Office Expense	4,415	5,725	6,000
Blue Jeans Videoconference Subscriptions	1,287	741	250
Office Equipment Maint. & Purchase	849	1,391	6,500
Awards from Trust Funds		250	
Depreciate fixed Assets (Non cash expense)	2,816	2,816	2,500
Cost of Sales	3,896	3,296	4,550
Total Administration Expenses	161,669	151,336	194,500

	2021/2022	2022/2023	2023/2024
	Actual	Actual	Budget
League Activities			
Business Meetings/Meals Expense	3,791	3,396	4,000
Travel Expense	4,788	12,680	12,000
Member/SSC Training	685	4,886	17,000
Wing Travel and Meetings	1,911	8,533	15,000
Provincial AGM	0	44,980	500
National ACL- AGM/SAGM	7,022	11,754	0
National Office Funding Assessment	47,365	51,155	51,155
Total League Activities	65,562	137,384	99,655
Program Activities			
Cadet Selection Boards		0	500
Competition/Special Events		0	3,000
History Project/Squadron Outreach	50	3,000	3,000
Trophies & Awards	322	123	500
Promotion & Recruiting	2,853	4,494	4,000
Effective Speaking Program	2,163	751	16,000
Glider Pilot Training Awards/Scholarships	0	3,000	1,000
Aircraft Insurance	14,670	15,479	17,500
C182 Instruments	0	1,770	28,500
C182 Engines & Props	7,442	0	21,300
Glider Maintenance	14,329	15,244	27,700
Total Program Activities	41,829	43,861	123,000
TOTAL EXPENSE	269,060	332,581	417,155
Surplus	11,846	83,893	21,520
Transfer to Aircraft Replacement Fund			
Add back Amortization - non cash expense	2,816	2,816	2,500
CASH SURPLUS (DEFICIT)	14,662	86,709	24,020

In Memory

Joseph “Mike” Brazeau

(LCol Ret’d), OMM, BA, MA, CD



1952 - 2023

Mr. Joseph “Mike” Brazeau started his military career by enlisting in the militia in 1968 in Montreal and served three years as an infantryman with the Royal Highland Regiment of Canada, The Black Watch. In 1971, he joined the Regular Force as a Supply Tech. He served a total of 40 years in the Forces and retired as a Chief Warrant Officer in 2012.

Mike was never a cadet, but when he joined the Forces, he became exposed to the program and over the years provided logistical support to various corps at different postings. In Winnipeg, he was the Cadet Liaison Officer for two corps in Thunder Bay for two years and provided assistance to them on numerous occasions. In 1995 on transfer to the Reserve Force, he was appointed the Training Centre Coordinator for PACSTC Penhold on a full time basis until his retirement in 2012. He was also the TC CWO for three summers and worked with Senior Cadets at 7 Sqn for three years during the winter as well. He has been quoted as saying that “This is the best Youth Program in the Nation and that he now regrets not joining it”.

Mike was a BCPC League member from 2013 – 2018, assisting 902 Summerland Squadron. In his own words upon retiring, “I still feel that the Cadet Program is the best youth program in this country and I state this with vast experience in supporting and working with Cadets.”

Mike earned the Canadian Decoration, Canadian Peacekeeping Service Medal, United Nations Emergency Force 2, and the Alberta Centennial Medal.