Air Cadet League of Canada, British Columbia Provincial Committee

83rd Annual General Meeting



2023 – 2024 ANNUAL REPORT



Glen Watson
BCPC Director/President
2023 – 2024 Annual Report

Introduction:

As we conclude this year, I am honoured to reflect on the progress and achievements of the British Columbia Provincial Committee (BCPC) under our collective leadership. Serving as your President since October 2023 has been a privilege, and I am deeply grateful for the dedication and commitment of our Board of Directors, staff, and volunteers who have worked tirelessly to support the Air Cadet program in British Columbia. This report encapsulates our key accomplishments, challenges, and the path forward as we continue our mission to serve the cadets and volunteers who are the heart of our organization.

Key Accomplishments and Highlights:

The past year has been marked by significant milestones and successes, including:

- New Leadership and Board Composition: In October 2023, we welcomed Andrew King and Angela Sargent as new Directors, joining returning members Gail Elgert, Lydia Ting, James Hollis, Terri Hinton, Tom Powell, and Norm Scott. Their collective expertise and commitment have been instrumental in guiding BCPC forward.
- 2. Effective Communication Initiatives: Recognizing the importance of open dialogue, we have made significant strides in improving communication across all levels of our organization. Key initiatives included the dissemination of letters to our entire membership, fostering a sense of connection and transparency, and extending a formal invitation to the Lieutenant Governor of BC to be our guest at the 2024 AGM. Unfortunately, Her Honour is unable to attend and extends her best wishes.
- **3. Successful Events and Competitions**: The Effective Speaking competition and the BCPC Semi-Annual Meeting in April 2024 were notable successes. These events provided valuable opportunities for cadets to showcase their talents and for our organization to discuss and advance important initiatives.
- **4. Strategic Partnerships and Collaborations**: Our ongoing collaboration with RCSU Pacific, as evidenced by Commander Paula McHale's visit to our offices, has strengthened our partnership and opened doors for further cooperation in areas such as fee structures, fundraising, and the establishment of new squadrons.
- **5. Scholarship and Gliding Program Support**: We made significant progress in scholarship evaluations and addressed operational challenges in the Gliding Program, ensuring that cadets continue to receive high-quality training and opportunities.

Challenges Faced:

Despite our successes, we encountered several challenges that required careful navigation:

- 1. Communication Gaps: While strides have been made in improving communication, some areas still require attention. Ensuring timely responses and maintaining open channels of communication remain ongoing priorities.
- **2. Financial Considerations**: The discussions around membership fees and fundraising efforts highlighted the need for careful financial management. Balancing affordability for cadets' families with the financial sustainability of our programs continues to be a delicate task.
- 3. Operational Hurdles: The reduction in flying training centers and the complexity of starting new squadrons posed significant challenges. Addressing these issues requires ongoing collaboration with national and regional partners.

Looking Ahead:

As we move into the next year, our focus will be on:

- 1. Enhancing Volunteer Engagement: Building on our communication initiatives, we aim to strengthen our volunteer network by providing clear guidance, recognition, and support. This includes plans to engage SSCs more directly through assessments and feedback mechanisms.
- **2. Strengthening Strategic Partnerships**: We will continue to foster our relationship with RCSU Pacific and other key stakeholders, ensuring that our programs are aligned with broader goals and that we remain responsive to the evolving needs of the Air Cadet community.
- **3. AGM and Event Planning**: The 2024 AGM and Training Seminar will be a key focus in the coming months. We are committed to making this event a success and will work closely with our staff and volunteers to ensure it meets the highest standards.

Acknowledgments:

I would like to extend my deepest gratitude to each member of the BCPC Board of Directors, our dedicated staff, and all the volunteers who have contributed to our successes this year. Special thanks go to Gail Elgert for her leadership during my surgery recovery period, and to Nancy Chapman, Lydia Ting, Terri Hinton, Andrew King, and Vicky Briggs for their invaluable contributions to our event planning and operations.

Conclusion:

This year has been one of growth, learning, and collaboration. While we faced challenges, our collective efforts have ensured that BCPC continues to thrive and make a positive impact on the lives of cadets across British Columbia. I am excited about the opportunities that lie ahead and confident that, together, we will achieve even greater successes in the coming year.

Thank you for your continued dedication and support.

Glen Watson, MTS, CD
President
Air Cadet League of Canada, British Columbia Provincial Committee
bcpcpresident@aircadetleague.bc.ca / 778-984-9092



Gail Elgert

BCPC Director/1st Vice President/HR/NSTC

2023 – 2024 Annual Report

Another challenging but very successful year having recovered from the effects of the Covid pandemic and moving forward with projects.

Many of the challenges can be attributed to the BCPC office being understaffed, with the Executive Director (ED) continuing to do the work of two full time positions. I want to acknowledge the hard work and dedication that Vicky Briggs has provided the BCPC and cadet organization over the past two years. In June of 2022, Vicky held the position of the Finance/Compliance Officer and was awarded the CAO position when the CAO at the time retired. Attempts to backfill the position of Finance/Compliance have so far been unsuccessful, but we are working on correcting that as soon as possible to relieve the extra workload on our Executive Director.

As 1st Vice President, I attended a Regional Cadet Advisory Group (RCAG) meeting last fall on behalf of the BCPC President, engaging in communication between the Leagues and RCSU regarding the future of the cadet program in BC.

I have enjoyed working with our President, Glen Watson, over the past year. He is very supportive, communicates having an open door policy, and is committed to the best interests of the BCPC, the volunteers and the Air Cadet program. In addition, it has been a very positive experience working alongside such a dedicated team of volunteers.

BCPC's involvement this year in the National Summer Training Course (NSTC) selection process saw six of our volunteers participate on the Review Boards for International Air Cadet Exchange (IACE), Glider Pilot Training Course (GPTC) and Power Pilot Training Course (PPTC).

The allotment of billets for National Summer Training courses for the Pacific Region were:

IACE – 5 Cadets GPTC – 16 cadets PPTC – 16 cadets

Congratulations to the cadets selected to attend these prestigious courses this past summer.

I'd like to say 'Thank-you' to all our Air Cadet League volunteers, and I look forward to working with all of you next year!

Gail Elgert

1st Vice President



Lydia Ting
BCPC Director/Vice President/Training & Education
2023 – 2024 Annual Report

The Training &Education (T&E) Committee continues to meet online monthly to discuss and plan training for the Squadron Sponsoring Committees (SSCs) and League Members (LMs), as well as to design and review guidelines and handbooks for the benefit of our audience volunteers.

We started the year with organizing in person Wing training for all LRs and Wing Chairs, as last year's Provincial AGM was virtual and no training was conducted. By second quarter, all the Lower Mainland, Metro Vancouver, Greater Vancouver and Fraser Valley squadrons had been invited to a Wing Meeting, while squadrons on the Island met online. We are still trying to identify a cost effective way to reach different Wings up North and in the Interior, with the hope of providing training and support to those squadrons.

To Introduce BCPC and to introduce their new roles to the LRs who joined this year, we organized an in person training day to all LRs and Wing Chairs at the Office in August. It was a successful day with over 19 LRs from all over the province.

In addition, the T&E Committee scheduled two virtual training sessions on Risk Management for all the LRs in the province and asked them to bring it to their SSCs, to fulfill the requirement of ACL. Squadrons are encouraged to use a systematic approach to identify, assess, and prepare for risk issues applicable to the continuation of their Squadron, on a regular basis.

The T&E Committee also worked hard to prepare the training sessions at the Provincial AGM in October. Based on the feedback from the previous AGM in 2022, we designed and delivered the training day on Oct 19, as part of the in person 2024 AGM weekend.

The following papers were also published and / or reviewed this year by the Committee:

- Guidelines to Fundraising
- LR Reference Guide
- Squadron AGM Preparation Guide, plus Squadron AGM for LR Guide

In the new training year, our focus will continue to be providing training and tools to our audience volunteers, to give them the information they need to do their work, as well as to engage and keep them with the Cadet Program. We welcome any comments and suggestions from you, so that the Committee can better serve your needs. If you would like to join the Committee, please get in touch with me or the BCPC Office.

The T&E Committee consists of volunteer members who hold various positions within the BCPC. I would like to acknowledge and thank Ms. Nancy Chapman, Ms. Gail Elgert, Mr. Andrew King and all the committee members and the office staff for your support to the Committee and to the squadrons and the cadets.

Respectfully submitted,

Lydia Ting Vice President

James Hollis CD

Treasurer's Report

For the Year Ending 31 August 2024

The Compilation Engagement Report of the financial statements for the year ended 31 August 2024 from Rolfe Benson Chartered Professional Accountants follow this report.



2023-2024 was a year which saw a significant growth in the cadet population (from 3935 to 4810) and a move towards normalization of traditional BCPC programmes.

Inclusive of the Net Revenue reported on the Restricted Funds, and through careful management of expenditures that we could control, fiscal 2024 concluded with a reported surplus of \$12,904.

Statement of Cash Flows

Fiscal 2024 began with \$365,474 in cash and concluded with \$518,509. While the change over-year cash position may appear significant, the Society's accrual accounting methodology captures expenses and revenues as they apply to the reporting period. For 2023-2024 the BCPC finished the year with trade liabilities (payables) of \$78,872 which was the single largest driver of the reported cash as-of 31 August 2024.

Also adding to positive cash flow was \$23,826 in interest and the \$7,500 in scheduled loan repayments made by 59 Vancouver Squadron pursuant to their emergency \$30,000 loan.

Statement of Operations and Changes in Net Assets

Revenue

One hundred percent of the budgeted 2023-2024 \$413,175 assessments were collected and formed the majority of the BCPC's annual revenue. Other significant sources of revenue included the aforementioned earned interest, sales and donations.

Administrative Expenses

The BCPC continued its prior-year trend to under expend its Administrative Expenses budget. Wages and Benefits finished the year with an under-expenditure of \$10,234 because of ongoing challenges to fill part-time staff positions.

Another significant variance was Legal Expenses, which for fiscal year 2023-2024 resulted in an under-expenditure of the entire budget amount of \$10,000. Overall, Administrative Expenses were \$32,267 below budget

League Activities

League Activities, including the National Office Assessment of \$13/cadet were \$86,189 (\$13,466 below budget).

One area that was overspent, with the Board's concurrence, was Travel Expense (\$13,312 versus a budget of \$12,000). The BCPC recognized the importance of League representation at ACR's and formal events; the critical advantage of having League presence throughout the province as our 57 Squadrons continued to rebound post-COVID, made funding a priority.

Our SSC Member Training was underspent by \$11,888 (spent \$5,112 against a \$17,000 Budget). The BCPC during 2023-2024 has been late-year aggressively recruiting new League members to act as resources for the 57 SSC's throughout the province, most of which will benefit from training to assist them in supporting their respective charges, however, the majority of the costs attendant with that training will take-place in 2024-2025.

Both the National ACL and the Provincial BCPC AGM were "virtual" during 2023-2024, however, both events are occurring "in-person" in 2024-2025, with associated planned expenditures.

Programme Activities

Cadet Selection Boards, Competition/Special Events and the History Project's spending was notional this year (the History Project's research has largely been taken-over by the Air Cadet Foundation). Effective Speaking again was underspent in 2023-2024 by \$10,067, a result of the final vestiges of "virtual competitions".

One area of significant spending variance was aircraft insurance, propeller overhauls and a recognition of an unfunded liability for C-182 engine replacements and propeller overhauls.

Our C-182's have approximately \$250,000 \$CAD of modifications done to a standard aircraft (bigger engine, new propeller, longer wings, leading-edge cuffs, vortex generators, TOST tow hook system, complete re-wire and new instrumentation panel, full inside/outside paint strip and re-finish, etc). When added to a current price of a standard C182 of similar vintage and condition (\$200k \$CAD), it was imprudent to value our aircraft at \$250k total replacement value. On recommendation by the Board, the insurance was increased to reflect a per-aircraft hull coverage of \$400,000. While the Board recognized that the actual cost of a full replacement was likely closer to \$500,000, it was agreed that we would risk manage the shortfall.

Concurrent with the adjusted insurance coverage, an analysis was conducted on the accrued engine and propeller lifecycling expenses.

Prior to 2023-2024, engines and propeller expenses (pursuant to our obligations to the Department of National Defence) were done on a cash basis, even though every year (or often in the case of engines, every hour) of use resulted in a real expense for the engines and propellers; we were not accruing or recognizing those expenses until whatever year we happened to need an overhaul or replacement.

We were able to carry-on with this ad-hoc "cash" basis of engine and propeller replacements and overhauls in prior years, both because the dollars involved were much smaller, and in one instance, the DND was willing to support a spare engine with an end-year surplus.

Post-COVID, as we returned to flying, a new reality became evident:

- 1. US suppliers of our engines and propellers experienced hyper-inflation
- 2. The Canadian-US dollar exchange continued to be significantly disadvantageous to us; and
- 3. The engine manufacturers across the industry changed their standards for overhaul requirements such that an engine must be overhauled every 12 years, regardless of the number of actual flying hours. While aircraft operators maintained the ability to run engines "on-condition" (past the manufacturers' 12-year time to overhaul for engines), the DND's National Technical Authority determined that maximum safety for all dictated following the manufacturers' recommendations.

Following significantly over-budget propeller overhauls in February 2014, the BCPC got a current-cost quotation for a replacement engine (\$90k \$CAD including a core credit) and conducted an analysis of where we stood regards accrued engine and propeller use.

The table below is striking:

Aircraft	Engine hrs remaining	Engine months remaining	Engine Cost Already Used	Engine Replacement Date	Prop months remaining	Hours flown 2023	Prop Cost Already Used	Prop Overhaul Date
C-FCGS	1537	85.77	36,394	14-Feb-31	72	103.2	0	14-Feb-30
C-FTUG	874	44.4	62,250	14-Sep-27	72	135.9	0	14-Feb-30
C-FTRY	1767.9	124	12,500	14-May-34	71	69	139	14-Jan-30
C-FOAR	1072.3	63	50,625	14-Apr-29	11	97.1	8,479	14-Jan-25
C-GRGS	306.9	22	76,250	14-Nov-25	21.5	146.5	7,020	14-Nov-25
C-FGZR	679	37	66,875	14-Feb-27	34.4	182.1	5,226	14-Dec-26
			\$304,894			122.3 avg hrs	\$20,864	

Engine Overhaul/Replacement Months between service intervals	90,000 144	Allocation	Ongoing Yearly Costs	Deficit
Cost per month	\$625	Engine and prop deficit 14 Feb 2024	-	\$325,758
		2023-2024 167,501	-27500	\$185,757
Propeller Overhaul Months between service	10,000	2024-2025 100,000	-55000	\$140,757
intervals	72	2025-2026 100,000	-55000	\$95,757
Cost per month	\$139	2026-2027 100,000	-55000	\$50,757
		2027-2028 100,000	-55000	\$5,757
		2028-2029 60,757	-55000	(\$0)

As-of 14 February 2014, we had used \$325,758 worth of engine and propeller time, yet we have not recognized any of those expenses prior to this year.

The BCPC Board agreed to re-purpose the otherwise dormant "Aircraft Replacement Fund" (\$67,501 as-of 31 Aug 24) and also make a contribution of \$100,000 in 2023-2024 to start to address this looming lifecycle shortfall. As-of 31 August 2024, we still had a usage deficit of \$185,757.

Based on current prices of engines and propeller overhauls, our actual yearly costs for the entire fleet are both *not* prohibitive (\$45k for engines and \$10k for propellers) and are fractional of the total cost of the flying programme paid with DND funds.

If we continue with a blended allocation of \$100k up-to fiscal year 2028-2029, we will have fully accrued for future engine and propeller replacement/overhaul liability.

It should be noted that by recognizing a yearly engine and propeller expense, we're not "sending the money away somewhere". Until an engine is bought or a propeller is overhauled, the funds are held within the BCPC. Should the flying/gliding programme stop or become fully DND funded, any unexpended engine and propeller reserve funds would be re-allocated back into the general BCPC operations (which ultimately funnel back to services to the Squadron SSC's, etc).

The BCPC membership has engaged from time-to-time in the question of "value" for the gliding programme. The non-accrual of engine and propeller costs notwithstanding, a typical glider and tow-aircraft BCPC yearly budget would look like this:

Aircraft Insurance	29,500
C182 Instruments	15,000
C182 Engines & Props - In-Year Exp	0
Glider SIRP	· ·
Maintenance/Radios	27,700
Allocation to Engine & Propeller Reserve	55,000
	\$127,200

When considered that the DND supplies significantly more than \$1 million towards our BC local Fall and Spring flying programmes (excluding summer GPTC's), we're able to deliver an extraordinary service to cadets at a relatively minor cost.

ACC-9 Submissions

The BCPC was not able to meet its traditional "100% Compliance" to the National Air Cadet League for the 2023 reporting year, although 54 out-of 57 Squadrons had been submitted to National effective 31 Aug 24.

At a 95% compliance rate of submission, BC is closing-in on 100%!

2024-2025 Budget

Overview

With an emphasis on service delivery, the planned budget is for a forecast deficit of \$38,259.

Revenue

The cadet population report for 2024 was 4,810, leading to a total assessment of \$553,150. Conservative earned interest forecast anticipated to be less than 2023-2024 because of falling available rates. The BCPC Board is acutely aware of the fundraising challenges experienced by Squadron SSC's and is embarking on multiple creative funding sources, with an end-goal of reducing the annual cadet assessment.

Administration Expense

There is an anticipation of returning to a staffing model of 2.3 full-time equivalent positions (from 1.3 FY 2023-2024) in 2024-2025.

Commensurate with our higher level of service delivery has been to ensure that BCPC's offered wage envelope continues to be competitive with market conditions, and sufficient to attract and retain quality/qualified staff. Including the latest official Air Cadet population (4810 from official CJCR statistics) and strong growth currently being experienced, we are forecasting that our staffing model for 2024-2025 will be 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 no legal expenses in 2023-2024, a prudence budget line-item of \$5,000 is included for the year ahead.

League Activities

We are anticipating full delivery of our planned SAV's (staff assistance visits) and direct service to Squadrons this year, while maintaining tight control over discretionary expenditures.

The 2024 Abbotsford in-person AGM is the single largest League Activity expenditure for the current year. As a component of the promise made at the virtual 2023 AGM, a new Travel Assistance programme was launched for all BCPC delegates arriving from outside of the lower mainland and the Fraser Valley. Up-to \$30,000 has been allocated to settle claims for those who must travel longer distances to attend the AGM.

Programme Activity

2023-2024 saw the final virtual competitions and 2024-2025 will have a return to an all in-person Effective Speaking Programme.

With a successful Glider Pilot Training Course in 2024 and further flying leading to an Ops Normal fall and spring programme, it is anticipated that more cadets will qualify as both familiarization front and back seat qualifications, leading to an increase in Training Awards for the year.

As discussed above, the C-182 fleet insurance reflects approximately 80% of its replacement value. With the mixed engine/propeller allocation of \$100k for the current year (blended \$55k actual use, \$45k towards the accumulated deficit), the BCPC will be within \$141,000 of having a fully funded replacement reserve by 31 August 2025.

FINANCIAL INFORMATION

31 AUGUST 2024

Financial Information

For the year ended 31 August 2024

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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 2024, 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.

ROLFE, BENSON LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada 24 September 2024



Statement of Financial Position 31 August 2024

		2024		2023
Assets				
Assets				
Current			_	
Cash (Note 5)	\$	518,509	\$	365,474
Term deposits		209,100		200,000
Accounts receivable		27		63
Interest receivable		9,200		7,083
Inventory		5,174		4,600
Prepaid expenses		5,036		1,182
GST receivable		2,263		1,944
Current portion of loan receivable (Note 2)	Xi===	7,500	_	7,500
		756,809		587,846
Loan receivable (Note 2)		15,000		22,500
Long-term investments (Note 3)		67,501		56,365
Tangible capital assets (Note 4)	· ·	377,599		374,066
	\$	1,216,909	\$	1,040,777
Liabilities				
Accounts payable and accrued liabilities	\$	78,872	\$	19,049
Deferred revenue	_	3,405		
		82,277		19,049
Accumulated propeller and engine replacement liability		100,000		
8		182,277		19,049
Net Assets				
Invested in tangible capital assets		377,599		374,066
Externally restricted (Note 5)		41,903		40,819
Internally restricted (Notes 3 and 6)		67,501		56,365
Unrestricted net assets	-	547,629		550,478
	-	1,034,632		1,021,728
		1,216,909		1,040,777

APPROVED BY THE BOARD:

Member

The accompanying notes are an integral part of this financial information

Statement of Changes in Net Assets For the year ended 31 August 2024

	Lapi	Invested in tangible capital assets		Externally restricted		Internally restricted Unrestricted	Un	restricted		Total 2024		Total 2023
Balance - beginning of year	↔	374,066 \$	€9	40,819	↔	56,365	€3	550,478	€	\$ 550,478 \$ 1,021,728	↔	937,835
Excess (deficiency) of revenues over expenditures for the year Tangible capital asset additions		(2,341) 5,874		1,084		11,136		3,025 (5,874)		12,904		83,893
Balance - end of year	≶	377,599 \$	€9	41,903	€	67,501	S	547,629	S	41,903 \$ 67,501 \$ 547,629 \$ 1,034,632 \$ 1,021,728	↔	1,021,728

The accompanying notes are an integral part of this financial information

Statement of Operations For the year ended 31 August 2024

	 2024		2023
Revenues			
Squadron assessments	\$ 413,175	\$	368,220
Interest income	23,826		15,637
Donations: Tax receipts	6,897		6,368
Unrealized gain on long-term investments	6,133		3,125
Sales	3,380		2,549
Donations: CFTA/GPTAA	1,672		641
Donations: Other	558		1,356
AGM registration fees	 		18,578
	 455,641		416,474
Direct expenses			
League activities - Schedule 1	86,189		140,384
Program activities - Schedule 2	 190,853		40,861
-	 277,042	_	181,245
Gross profit	 178,599		235,229
Expenditures			
Salaries and related benefits	107,814		94,727
Business centre operation	27,516		24,682
Telephone and internet	9,550		9,480
Office	5,859		5,725
Cost of sales - inventory items	4,804		3,296
Accounting	3,767		3,500
BC annual society report filings	2,385		2,455
Office equipment repairs and maintenance	914		1,391
Bank and credit card charges	745		1,123
Legal	-		1,150
Bluejeans video conference system	-		741
Awards	-		250
Amortization	 2,341		2,816
	 165,695		151,336
Excess of revenues over expenditures for the year	\$ 12,904	\$	83,893

Statement of Cash Flows For the year ended 31 August 2024

		2024	 2023
Cash provided by (used in):			
Operating activities			
Excess of revenues over expenditures for the year Item not involving cash	\$	12,904	\$ 83,893
Amortization		2,341	 2,816_
		15,245	86,709
Changes in non-cash working capital balances			
Accounts receivable		36	179
Interest receivable		(2,117)	(7,083)
Inventory		(574)	(1,607)
Prepaid expenses		(3,854)	186
GST receivable		(319)	(1,166)
Accounts payable and accrued liabilities		59,822	(40,025)
Deferred revenue		3,405	(3,323)
Accumulated propeller and engine replacement liability	_	100,000	
		171,644	33,870
Investing activities			
Loan receivable		7,500	(30,000)
Decrease (Increase) in long-term investments		(11,135)	(3,125)
Purchase of tangible capital assets		(5,874)	-
Purchase of term deposits		(9,100)	(200,000)
1		(18,609)	 (233,125)
Net increase (decrease) in cash		153,035	(199,255)
Cash - beginning of year		365,474	 564,729
Cash - end of year	\$	518,509	\$ 365,474

Notes to the Financial Information For the year ended 31 August 2024

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 2024 and the statements of changes in net assets, operations and cash flows for the year then ended is on 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

		2024		2023
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.	\$	22,500	\$	30,000
Less current portion		7,500	<u> </u>	7,500
Due beyond one year	<u>\$</u>	15,000	\$	22,500
Principal repayments until maturity are as follows:				
2025 2026 2027	\$	7,500 7,500 7,500		
	\$	22,500		

Notes to the Financial Information For the year ended 31 August 2024

3. Long-term investments

Long-term investments consist of fixed income and common shares held with RBC Dominion Securities reported at market value. Book value is \$59,620. The investment is related to the Internally Restricted Net Asset, Aircraft Engine and Propeller Replacement Fund (Note 6), established in 2019.

	 2024	 2023
Beginning market value Increase in market value Donations received in the year	\$ 56,365 6,133 5,003	\$ 53,240 3,125
•	\$ 67,501	\$ 56,365

4. Tangible capital assets

		Cost	cumulated ortization	2024 Net	 2023 Net
Aircraft Computer equipment Schweizer Gliders Office equipment Leasehold improvements	s	373,220 7,014 1 13,319 128,680	\$ 5,407 - 10,548 128,680	\$ 373,220 1,607 1 2,771	\$ 373,220 845 1
	<u>\$</u>	522,234	\$ 144,635	\$ 377,599	\$ 374,066
Aircraft consists of: Cessna 182C-FCGS Cessna 182C-FTUG Cessna 182C-FTRY Cessna 182C-FOAR Cessna 182C-GRGS Cessna 182C-FGZR	\$	46,778 69,322 74,731 62,438 49,561 70,390	\$ - - - - -	\$ 46,778 69,322 74,731 62,438 49,561 70,390	\$ 46,778 69,322 74,731 62,438 49,561 70,390
	<u>\$</u>	373,220	\$ -	\$ 373,220	\$ 373,220

Notes to the Financial Information For the year ended 31 August 2024

5.	Externally restricted net assets		
		 2024	2023
	Wallace Jamieson PPS Account Stevens-Guille Trust Savings Jim Campbell Music Savings	\$ 9,044 24,618 8,241	\$ 8,816 23,969 8,034
	1	\$ 41,903	\$ 40,819

Included in cash are amounts externally restricted by the fund contributors and totals \$41,903 (2023 - \$40,819). These amounts are restricted and to be used for expenditures as set out in the fund agreements.

6. Internally restricted net assets

The Air Cadet League of Canada British Columbia Provincial Committee (the "Society") established the Aircraft Engine and Propeller Reserve (formally known as the "Replacement Aircraft Fund") which is to be used for future aircraft additions, replacements and maintenance. Since the establishment of the Cessna 182 Tow Aircarft fleet, the Society has been on an ad-hoc cash basis on the engine and propeller replacements/overhauls. The assets in the Aircraft Engine and Propeller Reserve fund consist of cash, investments in fixed income and equity investments (Note 3).

The Board has identified that actual cost of engine and propeller usage is understated based on externally regulated maintenance requirements. As a result, in the current year, the Society has accrued \$100,000 towards manditory aircraft engine and propeller maintence and replacement costs. This amount has been expensed under Schedule 2 - Program Activities.

Schedule 1 - League Activities
For the year ended 31 August 2024

	 2024		2023
National assessment fee funding	\$ 62,530	\$	51,155
Travel	13,312		15,680
SSC training/screening	5,112		4,886
Wing travel and meetings	3,997		8,533
Meetings	1,238		3,396
Provincial AGM	-		44,980
National AGM meetings	 	_	11,754
	\$ 86,189	\$	140,384

Schedule 2 - Program Activities
For the year ended 31 August 2024

	 2024	 2023
Aircraft maintenance	\$ 100,000	\$ _
Cessna 182 repairs and maintenance	39,451	1,770
Aircraft insurance	24,785	15,479
Glider maintenance	16,850	15,244
Effective speaking program	5,933	751
Promotion and recruiting	2,040	4,494
Trophies and awards	1,773	3,123
Parades and special events	 21	
	\$ 190,853	\$ 40,861

ACLC - BC Provincial Committee Operating Budget 2024-2025

	2022 / 2023	2023 / 24	2023/2024	2024-2025
	Actual	Budget	to 31 Aug	Budget
Cadet Effective Strength	3,876		3,935	4,810
Standing assessment	115		115	115
Less: Special Rebate for 2023	-20		-10	0
National office assessment	13		13	13
REVENUE				
Income				
Sponsoring Committee Assessments	368,220	413,175	413,175	553,150
AGM Registration Fees	18,578	0		22,035
Gaming Grant / Lottery Income	0	0		0
Donations (Other)	1,356	1,000	558	1,000
Donations (Tax Receipts)	6,368	6,000	6,897	6,000
Miscellaneous Revenue		0		
CFTA/GPTAA Donations	641	0	1,672	0
Interest Income	15,637	15,000	23,826	20,000
Inventory sales	2,549	3,500	3,380	4,500
Sale Misc Inventory	20	0		0
TOTAL REVENUE	413,369	438,675	449,508	606,685
EXPENSE				
Administration Expenses				
Wages & Benefits	94,727	118,000	107,814	160,213
Business Centre Operation	24,682	28,000	27,516	29,000
Legal Expense	1,150	10,000	0	5,000
Registration Expense	2,455	2,500	2,385	2,600
Accounting Expense	3,500	3,600	3,767	4,000
Bank/Visa/Mastercard Charges	1,123	1,500	745	1,000
Telephone/Internet	9,480	11,100	9,550	11,000
Office Expense	5,725	6,000	5,859	7,000
Blue Jeans Videoconference Subscriptions	741	250	0	0
Office Equipment Maint. & & Minor Purchase	1,391	6,500	914	1,500
Depreciate fixed Assets (Non cash expense)	2,816	2,500	2,341	1,500
Cost of Sales	3,296	4,550	4,804	6,000
Total Administation Expenses	151,086	194,500	165,695	228,813
League Activities				
Business Meetings/Meals Expense	3,396	4,000	1,238	4,000
Travel Expense	15,680	12,000	13,312	15,000
Member/SSC Training	4,886	17,000	5,112	15,000

Wing Travel and Meetings	8,533	15,000	3,997	10,000
Provincial AGM		500	0	94,901
National ACL- AGM/SAGM	11,754	0	0	12,000
National Office Funding Assessment		51,155	62,530	62,530
Total League Activities	44,249	99,655	86,189	213,431
Program Activities				
Cadet Selection Boards	0	500	0	500
Competition/Special Events	0	3,000	21	3,000
History Project/Squadron Outreach	0	3,000	30	1,000
Trophies & Awards	123	500	823	4,000
Promotion & Recruiting	4,494	4,000	2,010	4,000
Effective Speaking Program	751	16,000	5,933	16,000
Glider Pilot Training Awards/Scholarships	3,000	1,000	950	2,000
Aircraft Insurance	15,479	17,500	24,786	29,500
C182 Instruments	1,770	30,000	0	15,000
C182 Engines & Props - In-Year Exp	0	19,800	39,451	0
Glider Maintenance	15,244	27,700	16,850	27,700
Allocation to Engine & Propeller Reserve			100,000	100,000
Total Program Activities	40,861	123,000	190,854	202,700
TOTAL EXPENSE	236,196	417,155	442,738	644,944
Subtotal	177,173	21,520	6,770	(38,259)
Unrealized Gain on Longterm Investements	S		6,133	
Excess of revenues over expenditures			12,903	



Thomas Powell BCPC Director/Aviation & Aerospace Committee 2023 – 2024 Annual Report

Flying activities for air cadets in the 2023 – 2024 training year are still very limited with staffing issues limiting the glider familiarization flying. Power flying was conducted in its place.

Gliding operations in the Lower Mainland are becoming more difficult due to a lack of airfields willing to allow the gliders to operate there. Of all air cadets in BC, 90% reside here, but we can't offer sufficient glider flying time for them. We have used the C182's for power familiarization flying in its place.

Our fleet of C182s and Schweitzer 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. We owe Maj Stewart a great deal of thanks for his service to the Air Cadet Flying/Gliding program and wish him well on his retirement. Maj Rolfe, who has replaced Maj Stewart will be a very capable replacement and we congratulate him on his new appointment.

I attended several National Aviation Committee virtual meetings throughout the past year.

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 BC, 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 few summer gliding courses in the past few years, existing cadets aging out, and limited cadets going to the glider training in 2023 – 2024 training year. Hopefully we should see some new cadet passenger rated glider pilots in the near future which would greatly enhance the glider familiarization program.

We again had an information booth at the Boundary Bay Airshow in July 2024 which was well received by the general public. Thank you to the SSC members of 111, 583, 819, and 907.

Squadrons as well as the cadets from 111, 819, and 907 Squadrons 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 Director/Aviation & Aerospace Committee



Andrew King

BCPC Director/Squadron Liaison/Effective Speaking Coordinator

2023 – 2024 Annual Report

Squadron Liaison Report

My primary immediate task is to assist league representatives, wing chairs and group chairs at times of great concern. For lack of better words, my job is to put out the fires when they come up. As much as I would love to say that everything was great this year, we did have issues come up and I hope that the outcomes and solutions met the needs of all the SSCs and more importantly the cadets. As much as I deal with the challenges and there have been great successes throughout the year. Squadron Sponsoring Committees, League Members, Fellow Directors, and Staff, I wish to congratulate the efforts and hard work you have all done in the 2023-2024 training year.

This year was a return to the basics type of year. I looked at the demands of each geographic area, identified the support that is needed to ensure that the BCPC is delivering its promise of aid for SSCs. I identified that the Director Succession Planning Survey was a simple way for current league members to recommend future league representatives, and I used that information to its fullest. To date, we have brought on 21 new league representatives. For contrast we entered 2023 with 15 members that were solely league representatives. We have grown!

With all these new League Members a first ever course was delivered in August to new League Representatives. We had 25 people present and it was received well, this training opportunity will continue for years to come as an effective tool for education, updating, and networking. A mentorship program is being developed to ensure continued growth of league presence in all the wings.

Now that we have new members to support the SSCs, I reached out to Karen Knight Consulting – a consulting firm specializing in volunteer engagement strategies. After an initial assessment the following key outcomes were identified as needs for the BCPC: increased volunteer coverage across the province, ongoing engagement activities to continue a sense of value added, a system for ongoing recruitment and growth, an easier method of reporting for league members (digitized system), document my own role's terms of reference and a how to guide, promote diversity and equitable representation within BCPC at all levels, and lastly to adjust our Honours and Awards recognition processes.

On the operational side of my duties, compliance reviews were reestablished. Compliance has improved throughout the training year and year over year. I had issued warning letters to

remind SSCs that there were some documentation submissions that had lapsed. These are not disciplinary letters but should be used as a reminder of what is required to remain in good standing with the British Columbia Societies Act. When in doubt, contact your league representative, wing chair or group chair!

Lastly, I want to say thank you to all those I've had an interaction with this year. I have enjoyed small talk, serious situation discussions and friendly check ins. I have had a pleasant experience this year and look forward to the next set of adventures we face as an organization.

Effective Speaking Coordinator Report

This year we found continued success as the number of squadrons competing provincially increased. 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 — WO2 Gurnoor Kaur of 746 Lightening Hawk 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. We have adapted to using the ACC54 signup process, we had in person wing competitions in many of the wings and an in person provincial competition.

We held four Wing Competitions in person, two virtually and two wings had only one squadron competing.

Participation from each Region:

Fraser Valley: Gold: 746 WO2 Gurnoor Kaur Silver: 521 WO1 Geneviere Magnusson

Bronze: FSgt Eric Li

Okanagan: Gold: 243 FCpl Dheeraj Rajkumar Silver: 204 LAC Noelle Smith Bronze: 223 Sgt

Dominick Walker and 909 WO1 Justin Hall

Kootenay: Gold: 552 Sgt Dusty Bell

Northern: Gold: 899 FCpl Gideon Kalyn

Lower Mainland: Gold: 692 FCpl Sophia Chen Silver: 819 FCpl Abbigail Ding Bronze: 907 FCpl

Shuhan Yue

Greater Vancouver: Gold: 888 WO2 Elizabeth Zou Silver: 111 Cpl Alicia Adole and 858 FSgt

Mervy Mingo Bronze: 135 FSgt Joy Lin

Metro Vancouver: Gold: 808 FSgt Clarissa Chen Silver: 767 FCpl Niharika Singh Bronze: 754

Anthony Nigro

Vancouver Island: Gold: 205 FCpl Lucas Li Silver: 89 AC Kiva Delano Bronze: 676 Sgt Ylinn Wang

Provincial Competition:

The Provincial Effective Speaking Competition was scheduled for 20 April 2024 and held in person at Broadmoor Church in Richmond, BC. Again, a huge thank you to all of you for a job very well done.

Provincial Results:

Gold: 746 WO2 Gurnoor Kaur

Silver: 205 FCpl Lucas Li

Bronze: 243 FCpl Dheeraj Rajkumar

2025 Effective Speaking Topics:

Topics for the 2024 - 2025 Prepared Speech - please note there are changes to our selection of topics this year:

- 1. How has what you learned in the Air Cadet Program affected your plans for the future?
- 2. Name 3 things that have been invented by Canadians and describe their impact on Canada and the world.
- 3. Who is your favorite Canadian (famous or not), and why?
- 4. What impact do you think Artificial Intelligence (AI) will have on the way we live and work?
- 5. Discuss Canada's role in the Space Program. Past, Present and Future.
- 6. Which person has had the most significant impact on your life?
- 7. How do you imagine aircraft engineering in the future?
- 8. Explain the evolution of aviation around the world.

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.

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.

Lastly, I wish to welcome Mrs. Jennifer Medwenitsch as the BC Effective Speaking Coordinator for 2024 - 2025.

Respectfully submitted,

Andrew King

Director – Director/Squadron Liaison/Effective Speaking Coordinator



Angela Sargent

BCPC Director/Public Relations

2023 – 2024 Annual Report

It is always good new when Public Relations have no major issues to report, meaning there has been no adverse media coverage to which we needed to respond this year. Long may it last!

Important change to the law involving photography:

It is now the law that any photo of a minor (under 19) shared on any platform (Facebook, Instagram, webpage, media etc.) **MUST** have written consent from their parent or guardian.

This means that when you are taking photos of cadets or volunteer's children, you must have written consent to use the photograph.

Consent is sought by the DND during cadet registration, so before taking photos of cadets, check with the CO or administration if any cadets can NOT have their photo taken.

Whilst you do not need permission to photograph adults, the Air Cadet League of Canada recommends you do so.

For large events where lots of adults are present like an Annual Ceremonial Review or COs Parade, the easy option is to place a notice at the entry to the event stating photos will be taken.

You will find relevant information regarding the above in your registration packages.

Media Releases:

A number of small-town squadrons have developed a wonderful relationship with local media and have the cadets on the local radio and in the news on a regular basis.

If you do anything, send off a press release. Local newspapers have very few staff and to receive a ready written article with a great photo is almost a guarantee of publication.

The National page (https://aircadetleague.com/) has some ready written templates (located under Library/Communication Tools) but feel free to wax lyrically about what is going on.

If you are nervous about this – you are not alone! Feel free to send an email to me and I can help a little. I can't write all the releases for the whole province, but I will help a little. You can use Facebook Messenger or PubRel.BCPC@gmail.com or publicrelations@aircadetleague.bc.ca.

Photographs:

Thank you for posting great photos on your Facebook pages. It is good to see a move away from 'grip and grin' photos, which certainly have a place, to more dynamic and active programs that reflect the program.

Where are you in the photos? A team of volunteers make it happen for each squadron but we rarely see you in photos. To encourage more volunteers, you need to post photos of volunteers having a good time whilst helping out. Next event like a mess dinner or preparing for an activity, use your phone to take photos of volunteers doing something. Serving at canteen, setting tables, arranging flowers, laughing together whilst washing up — even two or three staring at the same computer tells a story of working together. Go to our webpage and look at a great photo sent to us which we use on our front page. It tells a story!

Send your ideas and jpeg photos to:

PubRel.BCPC@gmail.com or publicrelations@aircadetleague.bc.ca

Visit our Facebook page at Air Cadet League of Canada – British Columbia Provincial Committee. Respectfully submitted,

Angela Sargent
Director Public Relations



Terri Hinton BCPC Director/Honours & Awards 2023 – 2024 Annual Report

"Volunteers at our squadrons, provincial/territorial and national levels are essential to the success of the Air Cadet League of Canada. Without the tireless giving of time, skills and financial resources by our volunteers, sponsors, and supporters we would not be able to accomplish our mission. We need to make it a priority to demonstrate gratitude for all those who support our mission. Just as we take the time to value our donors, actively thanking our volunteers will keep them eager to continue their support and speak positively about the League to others."

Jan Reidulff Chair, ACL National Honours & Awards Committee

One way of demonstrating our gratitude to our volunteers and donors is to present them with certificates in front of their peers. We have received many nominations for our enthusiastic BCPC volunteers this year. It is wonderful to be able to award such dedicated people and organizations.

The committee has approved the following nominations.

- 38 Certificate of Appreciation
- 5 Certificate of Merit
- 4 Certificate of Recognition (Military)
- 2 Certificate of Honour
- 1 Honourary Lifetime Member

These will be presented at the BCPC AGM & Training Seminar. If the recipients are not present, these awards will be presented in a suitable manner at a later date.

The Air Cadet League of Canada has asked for six nominations for the King Charles Coronation Medal. BCPC has submitted six with an additional three if any more become available.

A reminder that the SSC's can also give Certificates of Appreciation from the local level to their own volunteers. A template is available on the BCPC website.

Thank you to the Honour & Awards Committee consisting of Doug Slowski, Glen Watson, Lydia Ting and Gail Elgert. Thank you to Vicky Briggs for her assistance.

Respectfully submitted,

Terri Hinton
Director/Honours & Awards



Norman Scott BCPC Director/Past President 2023 – 2024 Annual Report

Well another year gone by and with many things accomplished with your Leadership team. Even though I had to step back a bit this last year for personal reasons, I still kept myself up to par with reading the minutes and attending a couple of meetings.

I can see a positive move within the organization with respect to Cadet growth. The biggest issue we have is getting our volunteers trained and to give them the right tools to be successful. I have seen further direction from the Board in this matter. The other concern as I see it is finding new volunteers to fulfil the local Squadron Sponsoring Committees. As well, we continue to struggle in getting officers to fulfil the DND side. Unfortunately, I see this issue is not going to just run away but to be a problem for a time to come.

There is a need to do more marketing within our Provincial and National offices. If we continue to move in the direction of being silent we will continue to struggle. We have to teach the community what volunteering is and what one might get out of volunteering for your local squadron. Also making note that if we do not fulfil the requirements of a Squadron Sponsoring Committee team there might not be a cadet squadron. I see this as a struggle for most squadrons.

Always remember it takes a team to be successful. By example, if you were to hold a sword out straight from your body how long would you be able to hold it on your own? Now if one person or many, took two fingers and held a portion of the blade, would that be easier? This illustrates what a successful team could do.

For this upcoming year, I wish for another successful year sitting on the BCPC Board with an effective group of individuals. They lead and give their time in great amounts to make sure we are successful.

Respectfully submitted,

Norman Scott Past President The Air Cadet League of Canada British Columbia Provincial Committee extends heartfelt gratitude to all of our volunteers for their time and dedication to the Air Cadet Program.

"You make a living by what you get."
You make a life by what you give."

Winston Churchill

