



ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

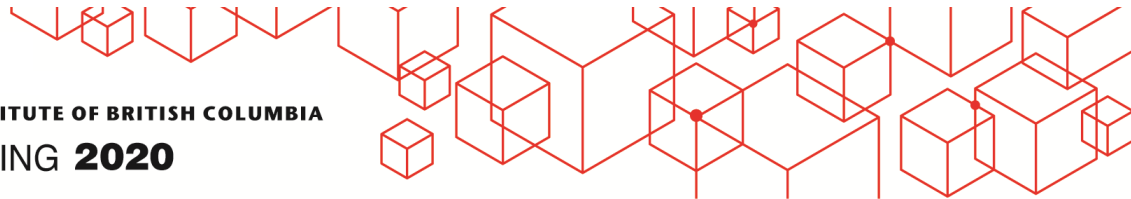
**101<sup>ST</sup>**  
ANNUAL MEETING  
OF THE  
**ARCHITECTURAL**  
**INSTITUTE OF**  
**BRITISH COLUMBIA**  
AUGUST 20, 2020

ANNUAL MEETING BOOKLET



ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## ANNUAL MEETING **2020**



July 13, 2020

Dear colleagues:

On behalf of the AIBC Council, I invite all AIBC members, honorary members and associates to attend one of the most important Institute events of the year. This year the 101<sup>st</sup> Annual Meeting will take place on Thursday, August 20, 2020.

In response to the ongoing COVID-19 pandemic restrictions for in-person gatherings, the meeting will take place using a virtual meeting platform. Even though the meeting is taking place online, attendees will still be able to actively participate and learn more about how the Institute has fulfilled its mandate over the past year.

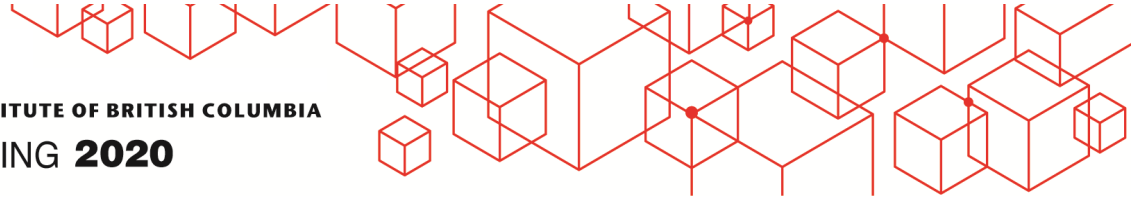
Registrant attendance at the Annual Meeting is essential. Registration for the virtual meeting will open the week of July 13. To register, visit: <https://www.meetview.com/aibcvm/>. Please take the time to register now, and be sure to log in early to help ensure smooth access to the meeting.

Architects, architectural technologists, and intern architects who attend are entitled to 1.5 Non-core Learning Units.

We encourage all members, honorary members and associates to review the enclosed materials, ensure you are well-informed, and attend on August 20, 2020.

Regards,

Ian Ross McDonald Architect AIBC, AAA, NWTAA, OAA  
AIBC Council President



## 3.0 101<sup>st</sup> ANNUAL MEETING AGENDA

**Date:** Thursday, August 20, 2020

**Time:** 9:00-10:30 a.m. PDT

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### 1.0 Welcome and Introductions

Ian. R. McDonald Architect AIBC  
Council President and Meeting Chair

### 2.0 Call to Order

### 3.0 Approval of the Agenda

### 4.0 Annual Meeting Protocols

M. Blatchford, Lawyer and Annual Meeting  
Parliamentarian

### 5.0 Adoption of Minutes of the 100<sup>th</sup> Annual Meeting

### 6.0 Recognition and Remembrance

### 7.0 Reports

#### 7.1 President's Report

I.R. McDonald Architect AIBC

#### 7.2 Chief Executive Officer's Report

M. Vernon CPA, CA, CPA (IL)

#### 7.3 Registrar's Report

2019/20 Registrar, D. Condon Architect AIBC

#### 7.4 Treasurer's Report

2019/20 Treasurer, S. Rothnie Architect AIBC

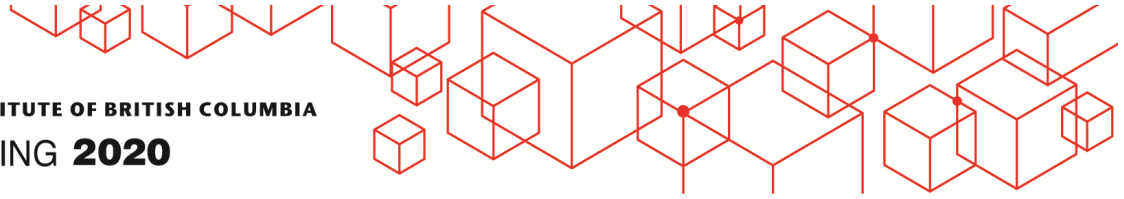
#### 7.5 Reports Question and Answer

### 8.0 Filing of Audited Financial Statements

### 9.0 Appointment of the Auditor

### 10.0 Members' Forum (*time permitting*)

### 11.0 Adjournment



## 4.0 ANNUAL MEETING PROTOCOLS

As a result of the global pandemic and ongoing restrictions on large gatherings, the AIBC will hold its Annual Meeting in 2020 virtually, using web-based technology to facilitate remote participation of registrants across British Columbia

The following protocols are designed to facilitate an orderly and effective Annual Meeting in which the business of the Institute can be conducted in a timely, inclusive and respectful manner:

1. The meeting will be run in accordance with the *Architects Act*, AIBC Bylaws and these protocols. Where the *Act*, Bylaws and these protocols are silent, the current edition of Robert's Rules of Order shall apply to the extent applicable given the virtual setting. Rules will be enforced by the meeting chair, with advice from the meeting parliamentarian.
2. The order of business for the Annual Meeting will be as set out in the agenda, which will be approved at the commencement of the meeting. Business not on the approved agenda, including discussions or incidental motions, will be dealt with as determined by the meeting chair in their discretion.
3. In accordance with the *Act*, only AIBC members in good standing and honorary members may vote on any matter requiring a vote. Votes will be conducted using the virtual meeting platform, with voting members casting votes via electronic ballots that will be available at the appropriate moment as directed by the chair. For each ballot, reasonable time will be allotted for members to select their responses and submit their ballots. The meeting chair will declare the voting closed, and the results of the vote will be communicated to participants as soon as possible after they are available. Voting results are final.
4. All AIBC members, plus Associates, may speak to any matter on the floor of the meeting and may ask questions arising from reports tabled at the meeting at the designated time. Associates may not make or second motions and may not vote. See #6 below for instructions.
5. Questions or discussion of business may be raised only at the times designated in the agenda. Likewise, any debate on motions must occur after the motion is made and seconded. All discussion, questions and debate must be directly related to the immediately pending question or business.
6. Any person wishing to ask a question or make a comment must enter their remarks into the question function of the virtual meeting platform beginning with their name and designation (as applicable) and submit the question or comment to the question function. Questions and comments (other than those already addressed) will be read out by the platform moderator or meeting chair.
7. On any given item of business, including debatable motions, each member may submit no more than (2) comments or questions. Up to one (1) follow-up question shall be permitted each time. All comments and questions must be kept brief and concise. Any comments or questions which do not maintain civility, respect and decorum, or which constitute personal attacks or aspersions, are out of order and will not be recognized or addressed.

8. Member Motions, as part of the Members' Forum, time permitting, are advisory to AIBC Council. For the 2020 Annual Meeting, all such motions must have been submitted in writing by August 6, 2020, for review by the Motions Review Committee and by those attending the Annual Meeting. Member motions will not be accepted during the Annual Meeting.

*[These protocols have been reviewed by Michael Blatchford, Lawyer and Annual Meeting Parliamentarian.]*

## 5.0 100TH ANNUAL MEETING MINUTES

# Minutes | 100<sup>th</sup> Annual Meeting of the Architectural Institute of British Columbia

**Date:** Monday, May 6, 2019

**Time:** 3:30 p.m.

**Location:** Vancouver Convention Centre West, Rooms 301-305

**Presiding:** Danica Djurkovic Architect AIBC, AIBC Council President

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### 1.0 Welcome

Danica Djurkovic Architect AIBC and President welcomed the registrants and guests in attendance to the meeting. The President acknowledged the special occasion of the 100<sup>th</sup> Annual Meeting of the Institute.

### 1.1 Introductions

The President made the following introductions.

#### 2018/19 AIBC Council:

Architect AIBC Members of Council:

Marianne Amodio  
Michelle Fenton  
Bruce Haden  
Marguerite Laquinte Francis  
Ian McDonald, council vice-president  
Catherine Nickerson  
Sean Rodrigues  
Stuart Rothnie  
Sean Ruthen, council treasurer

Appointees to Council:

Lieutenant Governor:  
Barbara Brink  
Ross Rettie P.Eng.  
Michelle Rupp

UBC School of Architecture and Landscape Architecture:

John Bass

Registrar:

Gordon Richards Architect AIBC

Invited Liaisons to Council:

Darryl Condon Architect AIBC Immediate Past President  
James Hancock Retired Architect AIBC  
Heba Maleki Intern Architect AIBC

The President acknowledged the participation of all council members and liaisons, who will be formally recognized at the annual recognition event being held in November.

### **Staff**

The President acknowledged the AIBC staff who were present and expressed appreciation for the work that they do in regulating the profession of architecture in the public interest.

### **Guests**

The President welcomed industry stakeholders and guests present at the meeting.

### **Parliamentarian**

The President introduced Eli Mina M.Sc., P.R.P, who was serving as the meeting's parliamentarian.

## **1.2 New Member Welcome**

Gordon Richards Architect AIBC and Registrar welcomed all those registered in 2018 and congratulated them on their achievement of becoming registered architects.

## **2.0 Call to Order**

Upon the call to order the President indicated that advisory member motions would be accepted for the next thirty minutes, until 4:15 p.m.

### **Motions Review Committee**

The President introduced the motions review committee members, Walter Francel Architect AIBC, Brian G. Hart Architect AIBC, Baldwin Hum Architect AIBC, and Patrick Stewart Architect AIBC, working with Deputy CEO and General Counsel, Thomas Lutes. The President directed the assembly to the committee members' locations in the room for submission of any written advisory members' motions.

## **3.0 Approval of the Agenda**

The President confirmed the agenda had been provided to all members.

**It was moved and seconded that the Annual Meeting Agenda be adopted.**

**The motion was adopted.**

(91 In Favour, 0 Opposed)

## **3.1 Appointment of Council Election Scrutineers**

The President appointed the following individuals as scrutineers to observe and assist the designated election Returning Officer Meagan Sands: Jamie Gibbs, Taran Sandhu, and Krista Sutherland.

## **4.0 Protocols for the Annual Meeting**

The President confirmed the protocols had been provided to all members. The Parliamentarian addressed the assembly, and reviewed the protocols and the role of the Parliamentarian.

**It was moved and seconded that the AIBC Annual Meeting Protocols be adopted.**

**The motion was adopted.**

(97 In Favour, 0 Opposed)

## 5.0 Adoption of Minutes of the 99th Annual Meeting

**It was moved and seconded that the Minutes of the 99th Annual Meeting be adopted.**

**The motion was adopted.**

(93 In Favour, 0 Opposed)

## 6.0 Recognition and Remembrance

The President recognized members, former members, and associates who passed away during the past year.

Michael P. Barnes, Architect AIBC

Jory Faibish, Retired Architect AIBC

Brian Hanna, Architect AIBC

Henry G. Hawthorn, Retired Architect AIBC

Alan J. Hodgson, Retired Architect AIBC

Kenneth H. Hutchinson (former member)

Stavro Melathopolous, Architect AIBC

Judah Shumiatcher, Retired Architect AIBC

Rand Thompson, Architect AIBC

Nirbhai S.Virdi, Architect AIBC

Francis Y.M. Yan, Architect AIBC

A moment of silence was then observed.

## 7.0 Honorary Membership Nominations

The President indicated that as both candidates had been nominated by AIBC Council as permitted by Section 39 of the *Architects Act*, a mover and seconder for each motion was not required. As required in AIBC Bylaw 12.1 Honorary Members are conferred by a four-fifths vote of members present at the Annual Meeting. It was reported that 102 members were present, and four fifths of that number was 82.

### 7.1 Susan Morris

**Be it resolved that honorary membership with the Architectural Institute of British Columbia be conferred on Susan Morris by the Institute through member vote, in accordance with the *Architects Act* and AIBC Bylaws.**

**The four fifths threshold was exceeded, and the motion was adopted.**

(98 In Favour, 2 Opposed)

### 7.2 James Starck

**Be it resolved that honorary membership with the Architectural Institute of British Columbia be conferred on James Starck by the Institute through member vote, in accordance with the *Architects Act* and AIBC Bylaws**

**The four fifths threshold was exceeded, and the motion was adopted.**

(97 In Favour, 3 Opposed)



## 8.0 Reports

### 8.1 President's Report

The President presented highlights from the president's report further to what was published and distributed as part of the 2018 Annual Report.

### 8.2 Chief Executive Officer's Report

The CEO Mark Vernon presented highlights from the CEO's report further to what was published and distributed as part of the 2018 Annual Report.

### 8.3 Registrar's Report

The Registrar Gordon Richards presented highlights from the registrar's report further to what was published and distributed as part of the 2018 Annual Report.

### 8.4 Treasurer's Report

The Treasurer Sean Ruthen presented highlights from the treasurer's report further to what was published and distributed as part of the 2018 Annual Report.

## 9.0 Filing of Audited Financial Statements

The President reported that in accordance with the *Architects Act*, the 2018 audited statements dated the 15th day of March 2019 and published and distributed as part of the Annual Meeting booklet, were officially filed.

## 10.0 Appointment of the Auditor

**It was moved and seconded that Baker Tilly WM LLP (formerly Wolrige Mahon) be appointed auditor for the Architectural Institute of British Columbia for the fiscal year 2019.**

**The motion was adopted.**

(95 In Favour, 1 Opposed)

## 11.0 Announcement of Council Election Results

The President announced the results of the council election, as certified by the Registrar. The five architects marked with an asterisk (\*) were elected to fill five vacancies for the 2019/20 Council are:

|                                     |             |
|-------------------------------------|-------------|
| *Sama Abri Architect AIBC           | (295 Votes) |
| Robert G. Chester Architect AIBC    | (131 Votes) |
| *Sara Kasaei Architect AIBC         | (399 Votes) |
| *Catherine Nickerson Architect AIBC | (467 Votes) |
| *Sean Rodrigues Architect AIBC      | (451 Votes) |
| *John W. Scott Architect AIBC       | (453 Votes) |

## 12.0 Members Forum

The forum was conducted under the protocols published on the AIBC website and approved at the Annual Meeting.

The President requested that the mover of the member motion present the motion. The mover addressed the assembly, providing the motion preambles, followed by reading the motion.

**It was moved and seconded that the AIBC Council be requested to consider:**

**Whereas members may go on vacation, retire, take extended leave etc., will the Institute work with the municipalities to facilitate the transfer/substitution of Letters of Assurance between members sharing the same Certificate of Practice.**

**The motion was adopted.**

(92 In Favour, 10 Opposed)

### **13.0 Adjournment**

The meeting was adjourned at 4:52 p.m.

## 8.0 AUDITED FINANCIAL STATEMENTS

### **ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA**

Vancouver, B.C.

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#### FINANCIAL STATEMENTS

December 31, 2019

## INDEPENDENT AUDITOR'S REPORT

To the Members of the Architectural Institute of British Columbia:

### *Opinion*

We have audited the financial statements of the Architectural Institute of British Columbia (the entity), which comprise the statement of financial position as at December 31, 2019, and the statement of revenues over expenditures and changes in fund balance - operating fund, statement of revenues over expenditures and changes in fund balance - contingency reserve fund, statement of revenues over expenditures and changes in fund balance - legal reserve fund, statement of revenues over expenditures and changes in fund balance - operating reserve fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at December 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Baker Tilly WM LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, B.C.  
March 16, 2020

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## STATEMENT OF FINANCIAL POSITION

December 31, 2019

|   | 2019<br>\$       | 2018<br>\$ |
|---|------------------|------------|
| <b>Assets</b>                                 |                  |            |
| Current                                       |                  |            |
| Cash and cash equivalents                     | 1,246,705        | 1,755,297  |
| Restricted cash and cash equivalents (Note 2) | 1,754,243        | 1,754,840  |
| Receivables (Note 3)                          | 154,565          | 106,988    |
| Supplies, at cost                             | 22,913           | 25,869     |
| Prepaid expenses                              | 89,420           | 83,126     |
|   | <b>3,267,846</b> | 3,726,120  |
| Deferred charges (Note 4)                     | 49,219           | 56,791     |
| Long-term receivable - rent                   | 45,685           | 38,664     |
| Property and equipment (Note 5)               | 3,286,413        | 2,861,796  |
|   | <b>6,649,163</b> | 6,683,371  |
| <b>Liabilities</b>                            |                  |            |
| Current                                       |                  |            |
| Accounts payable and deposits (Note 6)        | 551,227          | 612,418    |
| Deferred revenue                              | 1,529,141        | 1,329,256  |
|   | <b>2,080,368</b> | 1,941,674  |
| <b>Fund Balances</b>                          |                  |            |
| Operating Fund                                | 2,840,758        | 3,026,281  |
| Contingency Reserve Fund                      | 516,568          | 507,489    |
| Legal Reserve Fund                            | 211,469          | 207,927    |
| Operating Reserve Fund                        | 1,000,000        | 1,000,000  |
|   | <b>4,568,795</b> | 4,741,697  |
|   | <b>6,649,163</b> | 6,683,371  |

Commitments (Note 12)

Approved on behalf of Council:



Ian R. McDonald, Architect AIBC  
President



Stuart Rothnie, Architect AIBC  
Treasurer

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## STATEMENT OF REVENUES OVER EXPENDITURES AND CHANGES IN FUND BALANCE - OPERATING FUND

For the year ended December 31, 2019

|   | Schedule | 2019<br>\$       | 2018<br>\$       |
|---|----------|------------------|------------------|
| <b>Revenues</b>   |          |                  |                  |
| Fees  | 1        | 3,470,347        | 3,392,111        |
| Interest/Other/Fines  | 2        | 123,639          | 118,925          |
| Administration  | 3        | 387              | 399              |
| Premises  | 4        | 190,886          | 188,210          |
| Council   | 5        | -                | -                |
| Communications  | 6        | 29,682           | 18,414           |
| Annual conference   | 7        | 117,935          | 325,062          |
| Annual meeting  | 8        | -                | -                |
| Registration & licensing  | 9        | 244,615          | 179,090          |
| Professional services   | 10       | 327,146          | 369,110          |
| Conduct & illegal practice  | 11       | 25,500           | 31,250           |
|   |          | <b>4,530,137</b> | <b>4,622,571</b> |
| <b>Expenditures</b>   |          |                  |                  |
| Interest/Other/Fines  | 2        | 59,509           | 68,080           |
| Administration  | 3        | 1,611,488        | 1,356,336        |
| Premises  | 4        | 452,258          | 428,247          |
| Council   | 5        | 206,259          | 220,586          |
| Communications  | 6        | 434,402          | 422,514          |
| Annual conference   | 7        | 102,837          | 284,614          |
| Annual meeting  | 8        | 27,594           | 25,446           |
| Registration & licensing  | 9        | 750,610          | 602,668          |
| Professional services   | 10       | 619,592          | 521,042          |
| Conduct & illegal practice  | 11       | 438,490          | 574,970          |
|   |          | <b>4,703,039</b> | <b>4,504,503</b> |
| <b>Excess (deficiency) of revenues over<br/>expenditures - Operating Fund</b> |          | <b>(172,902)</b> | <b>118,068</b>   |
| Fund balance, beginning   |          | 3,026,281        | 2,918,638        |
| Transferred to Contingency Reserve Fund (Note 9)                              |          | (9,079)          | (7,489)          |
| Transferred to Legal Reserve Fund (Note 9)                                    |          | (3,542)          | (2,936)          |
| Transferred to Operating Reserve Fund (Note 9)                                |          | (17,044)         | (14,523)         |
| Transferred from Operating Reserve Fund (Note 9)                              |          | 17,044           | 14,523           |
| <b>Fund balance, ending</b>   |          | <b>2,840,758</b> | <b>3,026,281</b> |

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## STATEMENT OF REVENUES OVER EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINGENCY RESERVE FUND

For the year ended December 31, 2019

|   | 2019<br>\$     | 2018<br>\$     |
|---|----------------|----------------|
| Fund balance, beginning                             | 507,489        | 500,000        |
| Transferred from Operating Fund - Interest (Note 9) | 9,079          | 7,489          |
| <b>Fund balance, ending</b>                         | <b>516,568</b> | <b>507,489</b> |

## STATEMENT OF REVENUES OVER EXPENDITURES AND CHANGES IN FUND BALANCE - LEGAL RESERVE FUND

For the year ended December 31, 2019

|   | 2019<br>\$     | 2018<br>\$     |
|---|----------------|----------------|
| Fund balance, beginning                             | 207,927        | 204,991        |
| Transferred from Operating Fund - Interest (Note 9) | 3,542          | 2,936          |
| <b>Fund balance, ending</b>                         | <b>211,469</b> | <b>207,927</b> |



# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## STATEMENT OF REVENUES OVER EXPENDITURES AND CHANGES IN FUND BALANCE - OPERATING RESERVE FUND

For the year ended December 31, 2019

|   | 2019<br>\$       | 2018<br>\$       |
|---|------------------|------------------|
| Fund balance, beginning                             | 1,000,000        | 1,000,000        |
| Transferred from Operating Fund - Interest (Note 9) | 17,044           | 14,523           |
| Transferred to Operating Fund - Other (Note 9)      | (17,044)         | (14,523)         |
| <b>Fund balance, ending</b>                         | <b>1,000,000</b> | <b>1,000,000</b> |

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## STATEMENT OF CASH FLOWS

For the year ended December 31, 2019

|  | 2019<br>\$       | 2018<br>\$       |
|--|------------------|------------------|
| <b>Cash flows related to operating activities</b>                  |                  |                  |
| Excess (deficiency) of revenues over expenditures - Operating Fund | (172,902)        | 118,068          |
| Adjustments for items not affecting cash:                          |                  |                  |
| Amortization   | 122,496          | 116,931          |
| Loss on disposal of property and equipment                         | 7,387            | 181              |
| Amortization of deferred charges                                   | 7,572            | 7,572            |
|  | (35,447)         | 242,752          |
| Changes in non-cash working capital:                               |                  |                  |
| Receivables  | (47,577)         | (16,248)         |
| Supplies   | 2,956            | 3,340            |
| Prepaid expenses   | (6,294)          | (1,790)          |
| Long-term receivable - rent  | (7,021)          | (15,465)         |
| Accounts payable   | (61,191)         | 269,583          |
| Deferred revenue   | 199,885          | 185,150          |
|  | 45,311           | 667,322          |
| <b>Cash flows related to investing activities</b>                  |                  |                  |
| Purchase of property and equipment                                 | (554,500)        | (329,952)        |
| <b>Net increase (decrease) in cash</b>                             | (509,189)        | 337,370          |
| Cash, beginning  | 3,510,137        | 3,172,767        |
| <b>Cash, ending</b>  | <b>3,000,948</b> | <b>3,510,137</b> |
| <b>Cash represented by:</b>  |                  |                  |
| Cash and cash equivalents  | 1,246,705        | 1,755,297        |
| Restricted cash and cash equivalents                               | 1,754,243        | 1,754,840        |
|  | 3,000,948        | 3,510,137        |

The accompanying notes are an integral part of these financial statements.

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

The Architectural Institute of British Columbia (the "Institute") is a self-governing professional body. The Institute was incorporated under the *Friendly Societies Act* in 1914 and continued under the *Architects Act* of British Columbia in 1920. The Institute provides regulation, education and other services to its members and other registrants in the public interest. The Institute is exempt from income tax under Section 149 of the *Income Tax Act*.

### Note 1 Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### Fund Accounting

The Institute follows fund accounting procedures, thus giving recognition to Council's restrictions on the use of resources. The fund classifications are as follows:

|                          |   |
|--------------------------|---|
| Operating Fund           | - used for general budgeted revenues and expenditures, capital expenditures, and other unspecified unbudgeted financial needs |
| Contingency Reserve Fund | - used to provide for unanticipated and emergency financial requirements  |
| Legal Reserve Fund       | - used to provide for material, significant and unexpected legal costs  |
| Operating Reserve Fund   | - used to provide for operating expenditures in the case of a shortfall in the Operating Fund                                 |

#### Controlled Not-for-Profit Organizations

The Institute does not consolidate controlled not-for-profit organizations into its financial statements. Information on controlled not-for-profit organizations is disclosed in Note 11.

#### Cash and Cash Equivalents

Cash and cash equivalents include cash on deposit and cash invested in money market funds.

#### Property and Equipment

Property and equipment are carried at cost less accumulated amortization. Amortization is calculated using the straight-line method over the following estimated useful lives of the assets:

|                    |            |
|--------------------|------------|
| Building           | - 40 years |
| Computer equipment | - 3 years  |
| Computer software  | - 3 years  |
| Office furniture   | - 10 years |
| Office equipment   | - 5 years  |

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

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### Note 1 Significant Accounting Policies (continued)

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#### Deferred Charges

Deferred charges consist of lease commissions, which are amortized on a straight-line basis over the term of the related lease.

#### Revenue Recognition

Revenue from course and examination fees and from other programs where revenue is identified with the delivery of services is recognized when the courses, examinations and other services are completed.

Other amounts charged for member, associate, and firm fees are recognized as revenue in the year to which they apply. Fees collected in advance that relate to the next fiscal year are recorded as deferred revenue.

Settlement payments and fines are recognized when their collection is assured and all of the Institute's internal processes and any known external appeals are complete.

Rental revenue is recognized on a straight-line basis over the term of the lease.

Interest and other revenue are recorded when earned.

#### Donated Goods and Services

The Institute and its members benefit from donated goods and services. Donated goods and services are not recognized in these financial statements.

#### Employee Future Benefits

The Institute and its employees make contributions to the Public Service Pension Plan, which is a multi-employer defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. Inflation adjustments are contingent upon available funding. As the assets and liabilities of the plan are not segregated by institution, the plan is accounted for as a defined contribution plan and any contributions of the Institute to the plan are recognized as expenditures as incurred.

#### Financial Instruments

##### *Measurement of financial instruments*

The Institute measures its financial assets and financial liabilities at fair value at the acquisition date. Transaction costs related to the acquisition of financial instruments subsequently measured at fair value are recognized in excess of revenues over expenditures when incurred. The carrying amounts of financial instruments not subsequently measured at fair value are adjusted by the amount of the transaction costs directly attributable to the acquisition of the instrument.

The Institute subsequently measures all of its financial assets and financial liabilities at amortized cost.

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

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### Note 1 Significant Accounting Policies (continued)

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#### *Impairment*

Financial assets measured at amortized cost are assessed for indications of impairment at the end of each reporting period. If impairment is identified, the amount of the write-down is recognized as an impairment loss in excess of revenues over expenditures. Previously recognized impairment losses are reversed when the extent of the impairment decreases, provided that the adjusted carrying amount is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenues over expenditures.

#### **Use of Estimates**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period.

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### Note 2 Restricted Cash and Cash Equivalents

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The restricted cash and cash equivalents is held for the following funds:

|                          | <b>2019</b>      | 2018      |
|--------------------------|------------------|-----------|
|                          | <b>\$</b>        | <b>\$</b> |
| Contingency Reserve Fund | <b>541,469</b>   | 532,389   |
| Legal Reserve Fund       | <b>211,470</b>   | 207,928   |
| Operating Reserve Fund   | <b>1,001,304</b> | 1,014,523 |
|                          | <hr/>            | <hr/>     |
|                          | <b>1,754,243</b> | 1,754,840 |
|                          | <hr/>            | <hr/>     |

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

### Note 3 Receivables

Receivables consist of the following:

|                                 | 2019<br>\$     | 2018<br>\$     |
|---------------------------------|----------------|----------------|
| Receivables                     | 210,636        | 193,542        |
| Allowance for doubtful accounts | (56,071)       | (86,554)       |
|                                 | <u>154,565</u> | <u>106,988</u> |

The allowance for doubtful accounts consists of CES fines referred to the Professional Conduct department and terminated Temporary Licenses where collection is deemed unlikely.

### Note 4 Deferred Charges

|                            | 2019<br>\$    | 2018<br>\$    |
|----------------------------|---------------|---------------|
| Deferred lease commissions | 75,721        | 75,721        |
| Accumulated amortization   | (26,502)      | (18,930)      |
|                            | <u>49,219</u> | <u>56,791</u> |

### Note 5 Property and Equipment

|                    |           |                          | 2019      | 2018      |
|--------------------|-----------|--------------------------|-----------|-----------|
|                    | Cost      | Accumulated Amortization | Net       | Net       |
|                    | \$        | \$                       | \$        | \$        |
| Land               | 815,720   | -                        | 815,720   | 815,720   |
| Building           | 3,583,187 | 1,447,577                | 2,135,610 | 1,853,531 |
| Computer equipment | 306,246   | 250,186                  | 56,060    | 37,940    |
| Computer software  | 282,941   | 161,227                  | 121,714   | 45,165    |
| Office furniture   | 227,734   | 125,369                  | 102,365   | 44,953    |
| Office equipment   | 175,888   | 120,944                  | 54,944    | 64,487    |
|                    | 5,391,716 | 2,105,303                | 3,286,413 | 2,861,796 |

Included in property and equipment are \$115,463 (2018: \$43,386) of computer software and \$585,059 (2018: \$229,963) of building renovations that are not yet in service and are not being amortized.

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

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### Note 6 Accounts Payable and Deposits

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Accounts payable consist of the following:

|   | 2019<br>\$    | 2018<br>\$    |
|---|---------------|---------------|
| Payables and accruals                               | 377,492       | 482,611       |
| Canadian Architectural Licensing Authorities (CALA) | 105,861       | 90,220        |
| Government remittances                              | 67,874        | 39,587        |
|   | <hr/> 551,227 | <hr/> 612,418 |

The CALA balance above reflects funds held on behalf of all eleven Canadian architectural regulators for various national initiatives.

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### Note 7 Employee Future Benefits

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The Institute and its employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer pension plan. The Plan's Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of the benefits. The Plan is a defined benefit plan. It has approximately 64,308 active members, 18,775 inactive members and 49,546 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at March 31, 2017 identifies a surplus of \$1.9 billion for basic pension benefits. The Institute paid \$172,205 (2018: \$160,554) of employer contributions to the plan in fiscal 2019.

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### Note 8 Line of Credit

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The Institute has a demand operating line of credit of \$450,000 available to it, which bears interest at Royal Bank prime plus 1% per annum. As at December 31, 2019, no amounts are drawn on this line of credit.

The line of credit is secured by:

- a general security agreement having a first charge on all the Institute's assets; and
- a collateral first mortgage including an assignment of rent in the amount of \$700,000 covering Strata Lots 17 and 18, 440 Cambie Street, Vancouver, B.C.

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

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### **Note 9 Interfund Transfers and Advances**

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Interfund transfers include interest on the cash and cash equivalents restricted for the reserve funds and other transfers for the purpose of financing the activities of each fund. Other transfers require council approval per Architectural Institute of British Columbia Council Policy 1.13.

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### **Note 10 Financial Instruments**

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Items that meet the definition of a financial instrument include cash and cash equivalents, restricted cash and cash equivalents, receivables, and accounts payable and deposits.

The following is a summary of the significant financial instrument risks:

#### **Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Institute is exposed to liquidity risk arising primarily from its accounts payable and deposits.

#### **Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Institute is exposed to credit risk in connection with its receivables. The Institute provides credit to its members and tenants in the normal course of its operations.

#### **Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. It is management's opinion that the Institute is not exposed to significant currency risk or other price risk.

#### **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The fair values of fixed rate financial instruments are subject to change, since fair values fluctuate inversely with changes in market interest rates. The cash flows related to floating rate financial instruments change as market interest rates change. The Institute is exposed to interest rate risk with respect to its cash equivalents, which bear interest at floating rates.



# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## NOTES

For the year ended December 31, 2019

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### Note 11 Architecture Foundation of British Columbia

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During the year, the Architecture Foundation of British Columbia (the "Foundation") became a related party of the Institute. The Institute obtained control of the Foundation as it now appoints the majority of the Foundation's board of directors. The purpose of the Foundation is to provide support to charitable organizations or foundations that champion education and research in architecture. The Foundation is incorporated under the Societies Act (British Columbia) as a not-for-profit organization and is a registered charity under the Income Tax Act.

The Foundation has not been consolidated in the Institute's financial statements. Financial summaries of the Foundation as at December 31, 2019 and December 31, 2018 are as follows:

|   | 2019<br>\$ | 2018<br>\$<br>(unaudited) |
|---|------------|---------------------------|
| <b>Balance Sheet</b>                              |            |                           |
| Total assets                                      | 131,254    | 158,876                   |
| Total liabilities                                 | 5,006      | 2,950                     |
| Net assets - unrestricted funds                   | 126,248    | 155,926                   |
|   | 131,254    | 158,876                   |
| <b>Revenues and Expenditures</b>                  |            |                           |
| Total revenues                                    | 63,851     | 71,986                    |
| Total expenditures                                | 93,529     | 69,851                    |
| Excess (deficiency) of revenues over expenditures | (29,678)   | 2,135                     |
| <b>Cash Flows</b>                                 |            |                           |
| Cash flows related to operating activities        | (26,586)   | (15,042)                  |
| Decrease in cash                                  | (26,586)   | (15,042)                  |

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### Note 12 Commitments

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The Institute has entered into a contract to complete building interior renovations. As at December 31, 2019, \$585,059 total costs have been incurred. Management estimates additional costs of \$148,000 to complete the project.

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## SCHEDULES OF REVENUES AND EXPENDITURES - OPERATING FUND

For the year ended December 31, 2019

|  | 2019<br>\$       | 2018<br>\$       |
|--|------------------|------------------|
| <b>Schedule 1<br/>FEES REVENUE</b>               |                  |                  |
| Architects                                       | 2,182,535        | 2,100,774        |
| Associates                                       | 237,550          | 214,069          |
| Affiliates                                       | 3,552            | 6,457            |
| Firms  | 637,922          | 613,808          |
| Temporary licences                               | 297,792          | 346,144          |
| Registration and reinstatement                   | 110,996          | 110,859          |
|  | <b>3,470,347</b> | <b>3,392,111</b> |
| <b>Schedule 2<br/>INTEREST/OTHER/FINES (NET)</b> |                  |                  |
| Documents, signs and seals                       | 66,384           | 62,443           |
| Interest   | 55,281           | 45,963           |
| Other  | 1,974            | 10,519           |
|  | <b>123,639</b>   | <b>118,925</b>   |
| Less: expenditures                               | <b>(59,509)</b>  | <b>(68,080)</b>  |
|  | <b>64,130</b>    | <b>50,845</b>    |
| <b>Schedule 3<br/>ADMINISTRATION (NET)</b>       |                  |                  |
| Salaries, benefits, and contracts                | 1,209,143        | 940,867          |
| Operating costs                                  | 372,245          | 387,469          |
| Accounting and audit                             | 30,100           | 28,000           |
|  | <b>1,611,488</b> | <b>1,356,336</b> |
| Less: revenue                                    | <b>(387)</b>     | <b>(399)</b>     |
|  | <b>1,611,101</b> | <b>1,355,937</b> |

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## SCHEDULES OF REVENUES AND EXPENDITURES - OPERATING FUND

For the year ended December 31, 2019

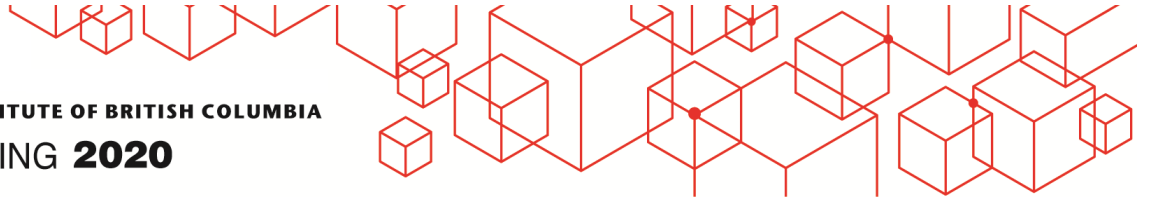
|   | 2019<br>\$      | 2018<br>\$ |
|---|-----------------|------------|
| <b>Schedule 4<br/>PREMISES (NET)</b>                        |                 |            |
| Premises  | 329,762         | 311,316    |
| Amortization  | 122,496         | 116,931    |
|   | <b>452,258</b>  | 428,247    |
| Less: revenue   | (190,886)       | (188,210)  |
|   | <b>261,372</b>  | 240,037    |
| <b>Schedule 5<br/>COUNCIL</b>                               |                 |            |
| Council and president                                       | 42,735          | 36,682     |
| Special projects  | 84,625          | 103,822    |
| Other   | 78,899          | 80,082     |
|   | <b>206,259</b>  | 220,586    |
| <b>Schedule 6<br/>COMMUNICATIONS (NET)</b>                  |                 |            |
| Salaries, benefits, and contracts                           | 395,394         | 371,798    |
| Communications programs, committees, events, administration | 39,008          | 47,015     |
| Publications, multimedia, newsletters                       | -               | 3,701      |
|   | <b>434,402</b>  | 422,514    |
| Less: revenue   | (29,682)        | (18,414)   |
|   | <b>404,720</b>  | 404,100    |
| <b>Schedule 7<br/>ANNUAL CONFERENCE (NET)</b>               |                 |            |
| Annual conference   | 102,837         | 284,614    |
| Less: revenue   | (117,935)       | (325,062)  |
|   | <b>(15,098)</b> | (40,448)   |
| <b>Schedule 8<br/>ANNUAL MEETING</b>                        |                 |            |
| Annual meeting  | <b>27,594</b>   | 25,446     |

# ARCHITECTURAL INSTITUTE OF BRITISH COLUMBIA

## SCHEDULES OF REVENUES AND EXPENDITURES - OPERATING FUND

For the year ended December 31, 2019

|   | 2019<br>\$       | 2018<br>\$       |
|---|------------------|------------------|
| <b>Schedule 9</b>                           |                  |                  |
| <b>REGISTRATION &amp; LICENSING (NET)</b>   |                  |                  |
| Salaries, benefits, and contracts           | 455,228          | 317,946          |
| Program, committees, administration         | 263,765          | 251,665          |
| Annual assessment - national initiatives    | 31,617           | 33,057           |
|   | <u>750,610</u>   | <u>602,668</u>   |
| Less: revenue                               | (244,615)        | (179,090)        |
|   | <u>505,995</u>   | <u>423,578</u>   |
| <b>Schedule 10</b>                          |                  |                  |
| <b>PROFESSIONAL SERVICES (NET)</b>          |                  |                  |
| Salaries, benefits, and contracts           | 480,706          | 400,611          |
| PD course expenses                          | 120,855          | 98,062           |
| Programs, committees, administration        | 18,031           | 22,369           |
|   | <u>619,592</u>   | <u>521,042</u>   |
| Less: CES fines revenue                     | (237)            | (58,204)         |
| PD revenue                                  | (326,909)        | (310,906)        |
|   | <u>(327,146)</u> | <u>(369,110)</u> |
| Total revenue                               | <u>292,446</u>   | <u>151,932</u>   |
| <b>Schedule 11</b>                          |                  |                  |
| <b>CONDUCT &amp; ILLEGAL PRACTICE (NET)</b> |                  |                  |
| Salaries, benefits, and contracts           | 347,484          | 497,199          |
| Legal                                       | 61,710           | 38,222           |
| Programs, committees, administration        | 29,296           | 39,549           |
|   | <u>438,490</u>   | <u>574,970</u>   |
| Less: revenue                               | (25,500)         | (31,250)         |
|   | <u>412,990</u>   | <u>543,720</u>   |



## 9.0 APPOINTMENT OF THE AUDITOR

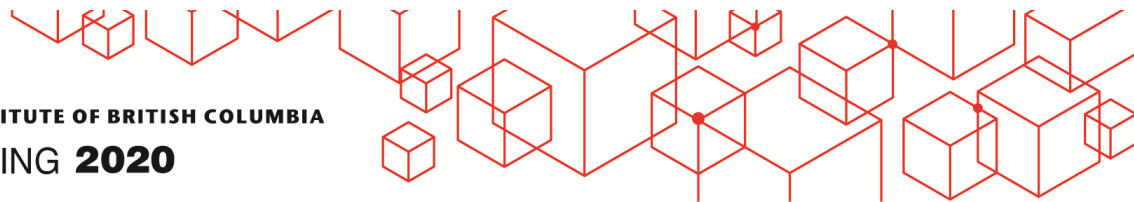
(ref. *Architects Act* s.23)

**WHEREAS** the accounting firm of Baker Tilly WM LLP has performed all assignments to the satisfaction of Council,

**BE IT RESOLVED THAT** Baker Tilly WM LLP be appointed auditor for the Architectural Institute of British Columbia for the fiscal year 2020.

Moved: Marguerite Laquinte Francis Architect AIBC, chair of the Finance Committee

Seconded: S. Ross Rettie, P.Eng., Lieutenant Governor Appointee, member of the Finance Committee



## 2019 NEW REGISTRANTS

Below is a list of the architects who became registered with the AIBC in 2019. There are multiple pathways to registration, including the Internship in Architecture Program, alternative qualifications (BEA and BEFA programs), and through mutual recognition and reciprocity agreements.

Congratulations to all on this professional achievement.

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### INTERNSHIP IN ARCHITECTURE PROGRAM

Mahbod Ahmadi-Biazi

Sanam Aminotaheri

Cameron M. Ashe

Robilie Balnig

Kelly Bapty

Neil Barman

Steven A. Biersteker

Clayton Blackman

Robin Burns

Brendan Callander

Martina Caniglia

Andrew Carnochan

Tomasz E. Cerajski

Minnie Hiu Yan Chan

Colin L. Clark

Jeff Clarke

Stephanie A. Coleridge

Emily Davies

Liam Davis

Michael J. Dimock

Rory Fulber

Daniel C. Gasser

Chelsea Grant

Jacqueline Green

Bruce Greenway

Zhen (Luke) Han

Seamus Harte

Adam Hatch

Alan Hung

Caroline Inglis

Mathew Jarvis

Amirali Javidan

Omid Khodapanahi

Margarita Krivolutsкая

Marta Kubacki

Jae Seok Kwak

Roman Latta

Melvin Lau

Dan Lei

Arthur Leung

Wai Yan Leung

Charlotte Li

Wai Lui

Brett Macintyre

Peter MacRae

Matthew Marotto

Susan Mathews

Zeinab Mobini

Zhaleh Moulaei

Jesse Nguyen

David M. O'Regan

Song (Steve) Peng

Clement K.M. Pun

Ryan Radics

Ricardo Rego

Craig Rogers

Ayme Sharma

Ji-Young Soulliere

Jeremy Stam

Vjekica Sucic Hruskovec

Jessie Towell

John Gwyn Vose

Edward Whitley

Brenton J. Wiebe

Emilie (Kaitlin) Wierstra

Simon Williams

Daniel Wilson

Elise Woestyn

Mark Woytiuk

Lan Yi

Cedric Yu

Niloofer Ziaie-Ardakani

Sara Zonouzi

## **CANADIAN RECIPROCITY**

|                       |                             |
|-----------------------|-----------------------------|
| Omar Aljebouri        | Xin Ma                      |
| Sylvia Alves Moura    | Monique D. MacEwan          |
| Rafik Amin            | Joanie Madore               |
| Stephen Barnecut      | Omid Mohseni Kiasari        |
| Heather Dawn Barnsley | Victor Hugo Morales Collins |
| Charles Beckett       | Ian Moxon                   |
| Maxime Brault         | Peter Ng                    |
| Zoe S. Bravo          | Maureen O'Shaughnessy       |
| Coralee Brin          | Anne-Frédérique Paradis     |
| Guillaume Chan        | Peter Pastor                |
| Harrison Chan         | L. Bradford Perkins         |
| Xiangdong Chang       | Laura Plosz                 |
| Annie M. Charbonneau  | Nicholas Potovszky          |
| Larry L. Christian    | George R. Quirion           |
| Raimondo Cuda         | Sean Radford                |
| Mary-Jean Eastman     | James Reid                  |
| Donna Eng             | Chad Russell                |
| Ian Evans             | Amin Sadeghi                |
| Kelly Farrell         | Ryan Schmidt                |
| Alain Fournier        | Michael Sheehan             |
| Omar Gandhi           | James Edward Siemens        |
| Giovanni Geremia      | Troy Smith                  |
| Genevieve Giguere     | Sam Spagnuolo               |
| R. Craig Goodman      | Sebastian Spataro           |
| Jurgen Hartloper      | Charles J. Thomas           |
| Charlie C. Hoang      | Xenia Vins                  |
| J. David Hoglund      | Todd Voshell                |
| David Keith           | Christopher Wegner          |
| Jeffrey J.P. Laberge  | Antonio Zagaria             |
| Florian Lazar         | Marek Zawadski              |
| Chung Han Lee         | Nan Zeng                    |
| Susan Lewin           | Mengdi Zhen                 |

## **ALTERNATIVE QUALIFICATIONS (BEA/BEFA)**

Omar Amroussy  
Ruchir Dhall  
Alexandra E. Fessler  
Hugh Jansen  
Adrian Joseph McGeehan  
Kareem M. Negm  
Adrian Watson  
Steven W. Watt  
Li (Lily) Yang

## **NCARB-CALA MUTUAL RECOGNITION AGREEMENT**

Thomas Alison-Mayne  
Aidan Bird  
Raymond Calabro  
Kevin Curran  
Clayton T. Davis  
Joseph A. Defilippis  
Eric S. Douglas  
Mark Finlay  
Keri Lynn Goodlad  
Rachel Hewlitt  
Edward J. Hurst  
Scott Kruse  
Michael A. Lockwood  
Bruce S. Miller  
Earl Santee  
William Scales  
Adam Segalla  
Michael Z. Starr  
Mirek Szadkowski