
Information for the Bylaws Committee from the DEXCOM Meeting April 4-5, 2022

1. The acceptable accounting basis for church compilation engagements in the CPD was approved with the following motion:

Moved (A. Chan) and seconded to approve the *Accounting Standards for Not-for-Profit Organizations* as the acceptable accounting basis for the CPD for churches who choose to utilize a compilation engagement in accordance with the provisions of the *Local Church Constitution*, Article 12.2.

CARRIED

2. Additions and revisions were approved for the *Model Church Bylaws* as follows:

- Addition of a new clause as **2.3.3.2.1** and an accompanying explanatory note:

A Member not in Good Standing who is an Official Worker may only be returned to Active Member status by the Board upon the authorization of the District Superintendent and confirmation that the discipline process is complete and the Official Worker is restored to active ministry.²

²*Policy on Discipline, Restoration and Appeal for Official Workers*, Section 2.2

[Discipline and restoration of an Official Worker are under the purview of the district, not the Board.]

- Expansion of explanatory note under **3.1.4**:

[Reminder – parallel language should be used in clauses 3.1.2, 3.1.3, 3.1.4, and 5.7 to define the financial reporting allowed.]

Churches with annual revenue not exceeding \$250,000 may by special resolution of the members choose to use a compilation engagement as outlined in the *Local Church Constitution*, Article 12.2.

Churches with annual revenue not exceeding \$250,000 that are choosing to use the alternate clause 5.7 and are choosing that the financial statements be reviewed when a compilation is not possible would remove all references in 3.1.2, 3.1.3, 3.1.4, and the alternate 5.7 to “audits” and “audited” and instead refer only to “compiled or reviewed” and “compile or review”.

For churches that have determined that it is a review that is required each year, 3.1.2, 3.1.3, and 3.1.4 above and 5.7 should have all references to "compiled", "compile", "audited", and "audit" removed and instead refer only to "reviewed" and "review".

For churches that have determined that it is an audit that is required each year, 3.1.2, 3.1.3, and 3.1.4 above and 5.7 should have all references to "compiled", "compile", "reviewed", and "review" removed and instead refer only to "audited" and "audit".]

- Revision of **3.6** to:

The Board of Elders may, during exceptional circumstances, approve and provide for electronic voting measures and procedures to conduct an Annual General Meeting or Special Meeting of the church's members, if, in the opinion of the Board, those measures are necessary to conduct the meeting.

Notice of the meeting shall provide instructions for attending or participating in the meeting. Such meetings shall ensure that members have the following capabilities:

- The ability to determine if a quorum is present.
- The ability to enter into discussion and be heard by those in attendance.
- The ability to vote.

Action Item: The Bylaws Committee to discuss parameters for holding a hybrid meeting, and the potential need for purple explanatory note under clause 3.6 of the *Model Church Bylaws*.

- Revision of **5.2** to:

THE CHURCH SHALL NOT INCUR DEBT, WITH THE EXCEPTION OF CHURCH CREDIT CARD DEBT AND CAPITAL LEASES NOT EXCEEDING \$30,000 PER ITEM, WITHOUT THE APPROVAL OF THE DISTRICT EXECUTIVE COMMITTEE.

- Expansion of explanatory note under **5.7**:

[Reminder – parallel language should be used in clauses 3.1.2, 3.1.3, 3.1.4, and 5.7 to define the financial reporting allowed. See explanations below section 3.1.4 for more information.]

- Revision of **7.7** to become **7.6.2** and read:

Such nominations must be included on the ballot without being vetted by the Nominating Committee.

- Revision of **8.3** to include two alternate clauses to read:

SHOULD THE CHURCH CEASE TO EXIST AS A CORPORATE BODY, OR CEASE TO BE SUBJECT TO THE MANUAL, WHICH INCLUDES THE STATEMENT OF FAITH OF THE CHRISTIAN AND MISSIONARY ALLIANCE IN CANADA, ALL OF ITS REAL PROPERTY, APPURTENANCES, AND EFFECTS THEN OWNED OR HELD BY IT SHALL INURE TO THE BENEFIT OF, AND BECOME THE PROPERTY OF, THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA – CANADIAN PACIFIC DISTRICT, PROVIDED THAT THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA – CANADIAN PACIFIC DISTRICT IS A QUALIFIED DONEE AS DEFINED BY THE INCOME TAX ACT OF CANADA. IN THE EVENT THAT THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA – CANADIAN PACIFIC DISTRICT IS NOT A QUALIFIED DONEE, THE PROPERTY OF THE CHURCH SHALL BE TRANSFERRED TO THE CHRISTIAN AND MISSIONARY ALLIANCE IN CANADA, PROVIDED THAT IT IS A QUALIFIED DONEE FOR THE PURPOSE OF THE INCOME TAX ACT OF CANADA.

[The above bylaw clause 8.3 is mandatory for incorporated churches. This is a requirement of the *Local Church Constitution* under section 12.1]

SHOULD THE CHURCH CEASE TO EXIST OR CEASE TO BE SUBJECT TO THE MANUAL, WHICH INCLUDES THE STATEMENT OF FAITH OF THE CHRISTIAN AND MISSIONARY ALLIANCE IN CANADA, ALL OF ITS REAL PROPERTY, APPURTENANCES, AND EFFECTS ASSOCIATED WITH THE MEMBER CHURCH PRIOR TO ITS WITHDRAWAL SHALL INURE TO THE BENEFIT OF AND REMAIN THE PROPERTY OF THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA – CANADIAN PACIFIC DISTRICT, PROVIDED THAT THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA – CANADIAN PACIFIC DISTRICT IS A QUALIFIED DONEE AS DEFINED BY THE INCOME TAX ACT OF CANADA. IN THE EVENT THAT THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA – CANADIAN PACIFIC DISTRICT IS NOT A QUALIFIED DONEE, THE PROPERTY OF THE CHURCH SHALL BE TRANSFERRED TO THE CHRISTIAN AND MISSIONARY ALLIANCE CANADA, PROVIDED THAT IT IS A QUALIFIED DONEE FOR THE PURPOSE OF THE INCOME TAX ACT OF CANADA.

[The above bylaw clause 8.3 is mandatory for unincorporated churches. This reflects the language of the *Local Church Constitution* under section 12.1]

3. After discussion, the proposed revision to **5.3** was referred back to the Bylaws Committee and the Finance Committee with the following notes and Action Item:

DEXCOM Meeting Information for the Finance Committee

There were differing interpretations of clause 5.3 as it related to a church's use of funds for investment, and it was felt by some DEXCOM members that requiring DEXCOM approval may be an overreach.

Action Item – The Bylaws Committee and the Finance Committee to provide input on clause 5.3 of the *Model Church Bylaws* and its interpretation for churches, while considering the *Local Church Constitution*, the CPD Bylaws, the work that DEXCOM does, and the potential need for any policy changes or creation.