

THE BY-LAWS OF PAKISTAN CANADA ASSOCIATION CALGARY

(AMENDED 2004 — CRA CHARITABLE REGISTRATION EDITION)

Revised: June 2026

HOW TO READ THIS DOCUMENT

- All original By-Laws clauses are preserved exactly as adopted.
- Boxes shaded in GREEN are PROPOSED NEW CLAUSES recommended for CRA Charitable Registration.
- No existing clause has been deleted. All additions are insertions only.

CHAPTER I NAME, REGISTERED OFFICE AND CORPORATE SEAL

1.1	The name of the Association shall be the "Pakistan Canada Association, Calgary" hereinafter referred to as the Association.
1.2	Registered Office: The Registered Office of the Association shall be located at #507-509 4656 Westwinds Drive, N.E., Calgary, Alberta T3J 3Z5.
1.3	Corporate Seal: The Corporate Seal of the Association shall remain in the Registered Office of the Association.
1.4	The signatures of the President and the General Secretary shall authenticate the use of seal of the Association.

♦ PROPOSED CRA ADDITION — Clause 1.5 — Charitable Status Declaration

1.5 The Pakistan Canada Association Calgary is established and shall operate as a non-profit organization. The Association shall apply for and maintain registration as a charitable organization under the Income Tax Act (Canada). The Association shall at all times operate in a manner consistent with its status as a registered charity, and any activity inconsistent with such status shall be prohibited.

CHAPTER II AIMS / OBJECTIVES

2.1	To organize the Pakistani community in Calgary under a representative Executive Committee.
2.2	To encourage the participation of the Pakistani community in social, cultural, inter-community and other programs.
2.3	To safeguard the social, cultural and religious values of the Pakistani community.
2.4	To safeguard the rights and interests of the Pakistani community in Calgary.
2.5	To promote understanding and good relationships between the Pakistani community and other communities and/or associations in Canada, within the framework and integrity of the Association.
2.6	To act as the representative of Pakistanis residing in Calgary and to work for the betterment of the Pakistani community.

2.7	To preserve and promote Pakistan's heritage language and literature into Canadian National languages.
2.8	To preserve ideology of Pakistan and ethnic heritage.

✦ **PROPOSED CRA ADDITION — *Clauses 2.9–2.14 — CRA Charitable Purposes (Required for Registration)***

2.9 CHARITABLE PURPOSE — ADVANCEMENT OF EDUCATION: To advance the education of newcomers, immigrants, and members of the Pakistani-Canadian and broader South Asian community in the Calgary area by providing English as a Second Language (ESL) instruction, citizenship test preparation, financial literacy workshops, academic tutoring for youth, mentorship programs, and educational scholarships to individuals in need. 2.10 CHARITABLE PURPOSE — RELIEF OF POVERTY: To relieve poverty and economic hardship among low-income individuals and families in the Pakistani-Canadian community and the general Calgary community by providing emergency financial assistance, food hampers and community meal programs, referrals to social services, and assistance navigating government support programs. 2.11 CHARITABLE PURPOSE — ADVANCEMENT OF CULTURAL HERITAGE & MULTICULTURALISM: To advance the awareness and appreciation of Pakistani and South Asian cultural heritage, arts, and traditions among the general public in Calgary and surrounding areas by organizing multicultural festivals, cultural exhibitions, heritage language programs, traditional arts and craft workshops, and public intercultural dialogue events that are open to the general public. 2.12 CHARITABLE PURPOSE — SETTLEMENT & INTEGRATION OF NEWCOMERS: To facilitate the successful settlement and integration of Pakistani and South Asian newcomers and immigrants into Canadian society in the Calgary area by providing orientation services, employment readiness workshops, translation assistance, navigation of government and social services, and community connection and mentorship programs. 2.13 CHARITABLE PURPOSE — ADVANCEMENT OF HEALTH & WELL-BEING: To advance the health and well-being of the Pakistani-Canadian community and the broader Calgary community by providing health education seminars, mental health awareness programs, chronic disease prevention information, and by facilitating access to health care and social services for underserved community members. 2.14 NON-PROFIT OPERATION: The Association is organized and operated exclusively for charitable purposes. No part of the net income or assets of the Association shall inure to, or be available for, the personal benefit of any member, director, officer, or any person connected with the Association, except as reasonable compensation for services rendered. All funds and property of the Association shall be used solely in furtherance of the Association's charitable purposes as set out herein.

CHAPTER III

MEMBERSHIP

3.1	Members: ALL Canadian citizens and landed immigrants of Pakistani origin and their families and/or descendants residing in the city and suburbs of Calgary are eligible for membership, lifetime membership, student and senior citizen membership.
3.2	Any person interested in participating in the activities of the Association, but who does not meet the above membership requirement, may hold Associate membership and Honourary membership at the discretion of the Executive Committee.
3.3	Application for membership shall be made on a prescribed membership form.
	Membership Dues: Members shall pay annual membership dues or one-time life membership as determined under the Regulation of the By-laws of the Association.
3.5	Resignation: Any member may resign from membership by submitting in writing to that effect to the Executive Committee.
3.6	Suspension and Expulsion: The Executive Committee may suspend for a determined period or expel any member who contravened any requirements of these By-laws, or whose behavior and/or activities are judged to be prejudicial or detrimental to the Association. The decision of the Executive Committee shall be subject to final approval by the general body by a simple majority vote (50% + 1).

3.7	3.7 Lifetime members shall maintain their membership by paying an annual administration fee, established by the Executive Committee before end of each calendar year..
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♦ PROPOSED CRA ADDITION — Clause 3.8 — Conflict of Interest / Private Benefit (CRA Requirement)

3.8 No member of the Association shall derive any private benefit from the Association beyond reasonable compensation for services actually rendered. Any member who has a direct or indirect personal interest in any matter before the Executive Committee or General Body shall disclose such interest and shall refrain from participating in any discussion or vote on that matter.

CHAPTER IV

EXECUTIVE COMMITTEE

4.1	The affairs of the Association shall be conducted by the Executive Committee, which shall be elected by the members of the Association. The Executive Committee may be referred herein as the Board.
4.2	A candidate for any office of the Board shall be a member of the Association for a minimum period of twelve (12) consecutive months preceding nomination date.
4.3	Term: The Board shall hold office for a period of two (2) fiscal years or, except dissolution of the Board, until such a time that a new Board takes office.
4.4	The Board shall consist of the following officers whose services shall not be remunerated: President, Vice President, General Secretary, Joint Secretary, Treasurer, Public Relations Director, Social Director, Youth and Sports Director. The Past President shall be an ex-officio member of the Board with voting rights.

4.5 DUTIES

PRESIDENT: The President shall exercise, under the direction of the Board, a general supervision over the affairs of the Association and shall preside over all matters of the Board. Shall have signing authority in all matters except where this responsibility is delegated to other members of the Board, Committee members and/or employees of the Association by the resolution of the Board.

VICE PRESIDENT: The Vice President shall assist the President in the performance of his duties and shall carry out his duties as assigned to him by the President or by the Board. In the absence of the President, the Vice President shall have and exercise all the rights and powers of the President.

GENERAL SECRETARY: The General Secretary shall call the meetings of the Board and the General Membership upon the instruction of either the President or any five (5) Board members, including himself/herself. Shall keep the minutes of all proceedings of all meetings and shall ensure that all books, reports, certificates and other documents and records required by law are properly kept and filed. Shall be the custodian of the Seal of the Association and of all records belonging to the Association.

JOINT SECRETARY: The Joint Secretary shall assist the General Secretary in the performance of his/her duties and shall act in his/her place during the General Secretary's absence.

TREASURER: The Treasurer shall keep all the accounts of the Association in good order to oversee the collection of dues and other revenues of the Association and their timely deposit in the bank accounts. Shall be responsible for issuing receipts for all payments received. Shall keep all records of all disbursements. Shall

prepare financial statements at mid-year, end of fiscal year and also when instructed by the Board. Shall make arrangements for the audit of books and accounts.

PUBLIC RELATIONS DIRECTOR: The Public Relations Director shall be responsible for developing and promoting the objectives of the Association, with particular emphasis on the general areas of intercommunity relations, social justice, equality and civil liberties.

SOCIAL DIRECTOR: The Social Director shall be responsible for arranging the social and cultural functions and programs of the Association as approved by the Board. The Social Director shall also assume duties of sections 2.3, 2.7 and 2.8.

YOUTH AND SPORTS DIRECTOR: The Youth and Sports Director shall be responsible for organizing youth and planning the activities in social and cultural areas. Shall organize sports and athletic activities.

INTERNAL AUDITOR: An Internal Auditor will be nominated by the Election Committee at the time of General Elections who shall be approved by simple majority (50%+1) of the members present. Internal Auditor will be a member of the Association, but will not be a member of the Board.

✦ **PROPOSED CRA ADDITION — Clause 4.6 — Independent External Auditor (CRA Requirement)**

4.6 INDEPENDENT EXTERNAL AUDITOR: In addition to the Internal Auditor, the Association shall appoint an Independent External Auditor who is licensed in the Province of Alberta and who has no other affiliation with the Association. The Independent External Auditor shall conduct an annual audit of the Association's financial statements and shall report directly to the General Body at the Annual General Meeting. The appointment and removal of the Independent External Auditor shall be approved by the General Body. This requirement is a condition of the Association's charitable registration and shall not be waived.

✦ **PROPOSED CRA ADDITION — Clause 4.7 — Conflict of Interest Policy for Directors (CRA Requirement)**

4.7 CONFLICT OF INTEREST — BOARD MEMBERS: Every member of the Executive Committee shall disclose, at the earliest opportunity, any direct or indirect personal, financial, or other interest they may have in any matter before the Board. A Board member with a disclosed conflict of interest shall absent themselves from discussion and shall not vote on the matter. All disclosures shall be recorded in the minutes of the relevant meeting. No Board member shall use their position to obtain any personal benefit from the Association beyond reasonable compensation for services actually rendered.

CHAPTER V

POWER AND AUTHORITY OF THE BOARD

5.1	The Board shall have full power to direct affairs of the Association, duly respecting the By-laws and integrity of the Association.
5.2	The Board shall appoint, from amongst the members of the Association, different committees to assist in the planning and administration of the affairs and activities of the Association.
5.3	The Board shall be the custodian of all property and/or belongings of the Association.
5.4	All properties and/or belongings of the Association, including all records of documents shall remain in the registered office of the Association and may not be removed therefrom without the prior authorization of the Board.
5.5	The Board shall represent the Association in National Federation of Pakistani Canadians and elect Delegates to N.F.P.C.'s conventions/conferences.

5.6	They shall have the power to elect/select special project committees.
5.7	Any office bearer who intends to seek nomination for, or contest, a municipal, provincial, or federal office shall resign in writing to the Board from their position before announcing candidacy or participating in any nomination process.

✦ **PROPOSED CRA ADDITION — Clause 5.8 — Non-Partisan Political Activities (CRA Requirement)**

5.8 NON-PARTISAN ACTIVITIES: The Association shall not use any part of its resources, directly or indirectly, to support or oppose any political party or candidate for public office. The Association may engage in public policy dialogue and communicate with government on matters directly related to its charitable purposes, provided such activities are incidental and ancillary to its charitable purposes and do not constitute partisan political activities as defined by the Canada Revenue Agency.

✦ **PROPOSED CRA ADDITION — Clause 5.9 — Receipting Authority (CRA Requirement)**

5.9 OFFICIAL DONATION RECEIPTS: The Association, upon receiving its charitable registration number from the Canada Revenue Agency, shall issue official donation receipts in accordance with the requirements of the Income Tax Act (Canada) and CRA guidelines. Only the President and Treasurer, jointly, shall have authority to issue official donation receipts on behalf of the Association. All receipts shall be numbered sequentially and a copy retained in the records of the Association.

CHAPTER VI

MEETINGS OF THE BOARD

6.1	The meetings of the Board shall be held once every month.
6.2	Meetings for the Board shall be called by order of the President or by any five (5) Board members on seven (7) days notice to each Director.
6.3	WAIVER OF NOTICE: Meetings of the Board may be held without the seven (7) day prior notice provided that all Board members are given at least twenty-four (24) hours notice of a Board meeting which is subsequently convened by the required quorum of Directors who shall sign a written waiver of notice.
6.4	QUORUM: Any five (5) Board members present in person shall constitute quorum at all meetings of the Board.
6.5	CHAIRPERSON: The President or, in his absence, the Vice President shall chair the meetings and shall exercise the deciding vote in the event of a tie vote.

CHAPTER VII

DECISIONS OF THE BOARD

7.1	To be valid, all decisions of the Board must be adopted by resolution duly reflecting the wishes of the majority of the quorum present.
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✦ **PROPOSED CRA ADDITION — Clause 7.2 — Record-Keeping of Resolutions (CRA Requirement)**

7.2 All resolutions of the Board, including resolutions approving expenditures, contracts, or commitments in excess of Five Hundred Dollars (CAD \$500.00), shall be recorded in writing in the minutes of the relevant Board meeting. The General Secretary shall maintain a resolution register which shall be made available to CRA upon request. Minutes of all Board meetings shall be retained for a minimum period of seven (7) years.

CHAPTER VIII**VACANCIES IN THE BOARD**

8.1	If the office of a member of the Board shall become vacant by the reason of Death, Resignation, Disqualification, or otherwise, the vacancy shall be filled by the Board with 2/3 majority in the subsequent meeting.
8.2	A Board member shall be deemed to have abandoned or otherwise left his position upon failure to attend three (3) consecutive Board meetings without valid or acceptable reason presented to the Board.
8.3	All resignations shall be considered for approval by the Board at its earliest meeting.

CHAPTER IX**DISSOLUTION OF THE BOARD**

9.1	If during the life of a Board, five (5) or more Board members resign, vacate or otherwise abandon their positions, whereby the quorum of subsequent meetings in a month cannot be maintained, the Board shall stand dissolved immediately.
9.2	In the event the Board fails to call the Biennial General Elections as required in these By-laws, it shall stand dissolved.
9.3	In case of dissolution of the Board, the Internal Auditor of the Association shall assume overall ad hoc powers and shall call a Special General Meeting of the Association within a period of thirty (30) days from the date of dissolution to consider election of a new Board.

♦ PROPOSED CRA ADDITION — Clause 9.4 — Dissolution of the Association & Distribution of Assets (CRA Requirement — Mandatory)

9.4 DISSOLUTION OF THE ASSOCIATION: Upon the dissolution or winding-up of the Pakistan Canada Association Calgary, and after payment of all debts and liabilities of the Association, all remaining assets of the Association shall be distributed exclusively to one or more organizations that are registered charities under the Income Tax Act (Canada) at the time of dissolution, as determined by a special resolution of the members at a duly constituted General Meeting. No part of the remaining assets shall be distributed to, or otherwise made available for the personal benefit of, any member, director, or officer of the Association. This clause shall not be amended or repealed without the prior written approval of the Canada Revenue Agency.

CHAPTER X**COMMITTEES**

10.1	The Board shall be assisted in the planning and administration of the affairs of the Association by committees which shall be appointed by the Board.
10.2	Members of the Committees shall hold offices until such time that they resign or are replaced/dissolved by the Board.
10.3	A member of the Committees shall be deemed to have abandoned his position upon failure to attend three (3) consecutive meetings and/or work sessions without valid reason.
10.4	In the event of a vacancy in any Committee, a replacement shall be appointed within thirty (30) days.
10.5	The Committee shall consist of a Chairman and two (2) members.
10.6	Shall be responsible to the Board and shall hold regular meetings and prepare periodic reports on their activities for submission to the Board.

10.7	Each Committee shall include a designated Director who shall act as a liaison between that Committee and the Board.
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CHAPTER XI	INDEMNIFICATION OF DIRECTORS, COMMITTEE MEMBERS AND INTERNAL AUDITOR
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11.1	Each of the officers of the Association, their heirs, ayant droits, as well as their patrimony are guaranteed and indemnified at all times through the funds of the Association against all costs, charges and expenses of any nature whatsoever that the said officers may have incurred in connection with any action, lawsuit or proceedings taken, begun or continued against them relative to any action accomplished in the execution of their office which are not the result of their gross negligence.
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♦ PROPOSED CRA ADDITION — <i>Clause 11.2 — Limitation on Indemnification (CRA Requirement)</i>	
11.2	Notwithstanding Section 11.1, no indemnification shall be provided to any officer or director in respect of any act or omission that constitutes a breach of the officer's or director's duty to act in the best interests of the Association, or in respect of any personal benefit improperly obtained from the Association. The Association shall not expend charitable funds on legal defence of any officer in respect of matters unrelated to their bona fide duties on behalf of the Association.

CHAPTER XII	GENERAL ELECTIONS
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12.1	The Biennial General Elections of the Association for the Executive Committee shall be held with the Annual General Body meeting or Special Election meeting within twenty-one (21) days of the Annual General Body meeting. Each member shall be notified by mail of the election twenty-one (21) days before the election date.
12.2	Each candidate for the Board shall be nominated by one member and seconded by one other member in writing according to the terms stipulated in the Regulations.
12.3	A candidate receiving the highest number of votes shall be declared elected to that office.
12.4	Balloting shall be conducted by secret ballot and shall not be allowed in absentia.
12.5	Members who have paid their dues by December 31 of the year preceding the General Elections shall be eligible to vote and nominate.
12.6	Associate members shall not vote, nor contest in the elections of the Association.
12.7	Members eighteen (18) years of age and over may vote provided they meet all other requirements of these By-laws.
12.8	Nomination form for elections shall be submitted to the Election Committee duly completed and signed by the candidate at least fifteen (15) days prior to the date of the Biennial General Meeting.
12.9	A Board member may be elected for a maximum of two (2) consecutive terms for the same office.
12.10	Elected candidates shall be sworn in by the existing Election Committee.

CHAPTER XIII	ELECTION COMMITTEE
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13.1	The Election Committee shall be appointed by the Executive Committee and consist of at least three (3) members of the Association.
13.2	Members of the Election Committee shall not be eligible for candidacy in the election conducted by them.
13.3	The Election Committee shall have the authority to approve or disapprove the eligibility of candidates and/or voters, within the provisions of the By-laws. The decision of the Election Committee in these matters shall be final.
13.4	The Election Committee shall hand over to the Board within a period of fifteen (15) days from the date of election all membership lists and possessions of the Association to the new Board, along with a brief report on the election and its results.
13.5	The Election Committee shall have the authority to ask any person participating and/or voting in the election for proof of identification satisfactory to them.
13.6	The Election Committee shall be provided by the Board at least five (5) days prior to the date of the Biennial General Meeting with a complete list of eligible voting members of the Association.
13.7	The Election Committee is bound to provide the voter list at the Biennial General Body meeting day or within 24 hours to the eligible candidates who are running in the election. This voter list should be provided at least 14 days before the election day.

CHAPTER XIV

GENERAL MEETINGS

14.1 NUMBER

There shall be at least two (2) general meetings of the Association in a term, namely the Annual General Meeting and the Biennial General Meeting.

14.2 BIENNIAL GENERAL MEETING

14.2.1	Biennial General Meeting shall be held at the end of the Board term, which is two (2) years. Each member of the Association shall be notified in writing by mail at least twenty-one (21) days prior to the date of the meeting.
14.2.2	In the event that the Biennial General Meeting has to be postponed and/or adjourned for any reason prior to or during the meeting, the Board shall reconvene the postponed and/or adjourned meeting not later than forty-five (45) days from the date of the postponement.
14.2.3	The Board shall stand dissolved at the end of the aforesaid period. The Internal Auditor shall then assume overall ad hoc power and call a General Meeting within a further period of thirty (30) days.

14.3 ANNUAL GENERAL MEETING

This meeting shall be called prior to the end of the fiscal year. The Board shall report to the members of the Association on its activities to date. Members shall be notified in writing by mail at least twenty-one (21) days in advance. The agenda shall include: (A) Minutes of the last general meeting; (B) President's report; (C) General Secretary's report; (D) Financial Statements (unaudited); (E) Independent External Auditor's Report; (F) Any other business.

14.4 SPECIAL GENERAL MEETING

14.4.1	This may be held at any time upon the call of the Board or the written request of at least twenty-five (25%) of the total members of the Association. Notice of such meeting shall be given to the members in writing by mail at least twenty-one (21) days in advance.
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14.5 QUORUM

14.5.1	At all General Meetings of the Association, a minimum of fifty (50) members or fifteen percent (15%) of the total members of the Association, whichever is lower, shall constitute the quorum for the transaction of any business. However, in General Meetings which include a vote of no confidence against any elected member(s) or promulgation, revocation, or amendment of the By-laws, the quorum shall be by simple majority (50%+1) of the total members and a resolution shall be carried by a vote of two-thirds (2/3) of the quorum present.
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14.6 MINUTES

14.6.1	The General Secretary of the Association shall keep the minutes of proceedings of all meetings and enter them in the Minute Book.
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✦ PROPOSED CRA ADDITION — *Clause 14.7 — Annual Reporting to CRA (CRA Requirement)*

14.7 ANNUAL CRA REPORTING: The Executive Committee shall ensure that the Association files its T3010 Registered Charity Information Return with the Canada Revenue Agency within six (6) months of the end of each fiscal year. The Treasurer shall prepare the financial information required for the T3010 Return. Failure to file the T3010 Return on time may result in revocation of the Association's charitable status, and the Board shall treat this obligation as a matter of highest priority.

CHAPTER XV

FISCAL YEAR, ACCOUNTS AND AUDIT

15.1 FISCAL YEAR

15.1.1	The fiscal year of the Association shall be a twelve (12) month period starting April one (1) and ending March thirty-one (31).
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15.2 ACCOUNTS

15.2.1	The Board shall cause true accounts to be kept of the sums of money received and disbursed by the Association and the matters in respect of which such receipts and expenditures take place and of the assets, credits and liabilities of the Association.
15.2.2	All deposits shall be made by the Treasurer or any other member of the Board as delegated.
15.2.3	All withdrawals shall be made by the joint signatures of the Treasurer and any one of the two following officers of the Association: A) The President, B) The General Secretary.
15.2.4	The Association shall not have borrowing power for the purpose of carrying out its objectives.

15.3 AUDIT

15.3.1	The Annual Audit of the Association's financial accounts and related financial records and documents shall be conducted by the auditors.
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✦ PROPOSED CRA ADDITION — *Clauses 15.3.2–15.3.4 — Independent External Audit Requirements (CRA Requirement)*

15.3.2 In addition to the Internal Auditor, the Association shall engage an Independent External Auditor who is a Chartered Professional Accountant (CPA) registered in Alberta and who has no personal or financial relationship with the Association or any of its officers. 15.3.3 The Independent External Auditor shall conduct an annual review or audit of the Association's financial statements and shall deliver a written Auditor's Report to the General Body at each Annual General Meeting. 15.3.4 All financial records, bank statements, receipts, invoices, and donation records shall be retained by the Association

for a minimum period of seven (7) years and shall be made available to the Canada Revenue Agency upon request.

✦ **PROPOSED CRA ADDITION — Clause 15.4 — Directed Funds & Restricted Donations (CRA Requirement)**

15.4 RESTRICTED AND DIRECTED FUNDS: Where a donor designates a donation for a specific charitable purpose of the Association, the Association shall maintain such funds in a designated account or sub-account and shall use those funds only for the purpose designated. The Treasurer shall maintain a register of all restricted funds and shall report on the use of restricted funds at each Annual General Meeting.

CHAPTER XVI

LANGUAGE

16.1 The official languages of the Association shall be English and Urdu. However, all records of the Association shall be maintained in either of the official languages of Canada.

CHAPTER XVII

CODE OF ETHICS

17.1 A set of general principles which are incumbent upon all members of the Association including, but not limited to, Directors, Auditors, Committee Members and Employees.

17.2 DIRECTORS, AUDITORS, COMMITTEE MEMBERS AND EMPLOYEES

17.2.1 Shall not concurrently hold any office or position in or be associated with any other group and/or organization which may be in conflict with the objectives and/or interests of the Association.

17.2.2 Shall perform his duties diligently in due conformity with these By-laws, observing and upholding at all times the principles of objectivity and the larger interests of the Association.

17.2.3 Shall at all times respect and preserve the integrity and confidentiality of all information, documents and/or other records of the Association against unauthorized use.

17.2.4 Shall accept and be fully accountable for the responsibilities of his position, shall display reasonable judgement, care and availability in the performance of his duties, and shall abide by the decisions incumbent upon him.

17.3 MEMBERS

17.3.1 Shall accept and affirm at all times the objectives and the integrity of the Association.

17.3.2 Shall not engage or participate in any activity, association or group which may be prejudicial to the interest, integrity, or dignity of the Association.

17.3.3 Shall accept and abide by the decisions of the Board of Directors, and the Committees, duly appointed under the terms of these By-laws.

✦ **PROPOSED CRA ADDITION — Clause 17.4 — Whistleblower & Accountability Policy (CRA Best Practice)**

17.4 ACCOUNTABILITY & WHISTLEBLOWER PROTECTION: Any member, officer, or employee of the Association who in good faith reports a concern about a possible violation of these By-laws, misuse of charitable funds, or breach of CRA obligations shall be protected from retaliation by the Association. Such reports may be made in writing to the President or, where the President is implicated, to the General Secretary. The Board shall investigate all such reports promptly and impartially and shall document the outcome in the minutes.

The President, Vice President, General Secretary, or any other officer or person appointed by the Board is authorized to appear and respond to court actions, including third party actions in which the Association is named. The above named parties are also authorized, in the name of the Association, to make demands against any debtor of the Association, including participation in bankruptcy or other creditor proceedings against such debtors.

CHAPTER XIX PROMULGATION, REVOCATION AND MODIFICATION OF BY-LAWS

Over and above the present By-laws, the Board may from time to time promulgate other By-laws concerning the management of the affairs of the Association and may as well from time to time repeal or modify the present By-laws or any such other By-laws provided that every such promulgation, repeal or amendment is carried by a vote of at least three-fourths (3/4) of the quorum present which shall consist of at least fifty-one percent (51%) of the total members of the Association. Each member of the Association shall be notified in writing by mail of the meeting in which the promulgation, repeal or amendment will be discussed and voted upon at least sixty (60) days before the date of the said meeting.

♦ PROPOSED CRA ADDITION — *Clause 19.2 — Protection of CRA-Required Clauses (Mandatory)*

19.2 Notwithstanding the foregoing, the following clauses of these By-laws shall not be amended, repealed, or modified without the prior written approval of the Canada Revenue Agency: (a) Clause 2.14 (Non-Profit Operation); (b) Clause 9.4 (Dissolution and Distribution of Assets); (c) Clause 5.8 (Non-Partisan Political Activities); and (d) any other clause that the Canada Revenue Agency designates as a condition of the Association's charitable registration. Any purported amendment to such clauses without prior CRA approval shall be void and of no effect.

CHAPTER XX REGULATION OF THE BY-LAWS OF THE ASSOCIATION

20.1	It is expressly provided for in these By-laws that the Board shall, at its discretion, adopt a set of binding interpretation rules known as the "Regulations of the By-laws of the Association" (also referred to as the "Regulations" in the By-laws).
20.2	These Regulations shall consist of regulatory details pertaining to the interpretation of specific articles of the By-laws.
20.3	The Regulations shall, at all times, remain subject to the By-laws and shall have no validity of their own independent from the By-laws.
20.4	The Board may from time to time promulgate new rules, repeal, and/or modify other regulations provided such amendments are carried by the Board by a vote of 2/3 majority.

SUMMARY OF PROPOSED CRA ADDITIONS

All additions are insertions only. No original clause has been removed.

Clause	Title	CRA Requirement
1.5	Charitable Status Declaration	Establishes the Association's intent to register as a charity under the Income Tax Act

2.9–2.14	Charitable Purposes & Non-Profit Operation	CRA requires explicit charitable purposes and prohibition on private benefit
3.8	Conflict of Interest / Private Benefit — Members	Prevents improper personal gain by members
4.6	Independent External Auditor	CRA requires independent professional audit of charitable organizations
4.7	Conflict of Interest Policy — Directors	CRA requires formal conflict of interest policy for all directors
5.8	Non-Partisan Political Activities	CRA prohibits partisan political activity by registered charities
5.9	Official Donation Receipting	CRA requires controlled issuance of official tax receipts
7.2	Record-Keeping of Resolutions	CRA requires financial and governance records retained for 7 years
9.4	Dissolution & Distribution of Assets	Mandatory CRA clause — assets must go to another registered charity
11.2	Limitation on Indemnification	Prevents charitable funds from being used to shield misconduct
14.7	Annual T3010 Return Filing	CRA requires annual charity information return filing
15.3.2–15.3.4	Independent Audit & Record Retention	CRA requires professional audit and 7-year document retention
15.4	Restricted & Directed Funds	CRA requires proper stewardship of designated donations
17.4	Whistleblower & Accountability Policy	CRA best practice — protects those who report misuse of charitable funds
19.2	Protection of CRA-Required Clauses	Prevents future amendments that would compromise charitable status