



## AGENDA

### A. CALL TO ORDER

### B. APPROVAL OF AGENDA

1. **Motion:** *THAT the Board approve the July 22, 2025 open session agenda, as circulated.* 1

### C. APPROVAL OF MINUTES

1. **Motion:** *THAT the Board approve the June 17, 2025 open session meeting minutes, as circulated.* 4

### D. DELEGATIONS

1. Boundary Trees at Sandringham Delegation – John Dustan, Strata President, Sandringham 8

### E. EXTERNAL REPORTS & PRESENTATIONS

1. UBC Campus and Community Planning Monthly Report – Carole Jolly, Director of Community Development & Transportation, UBC Campus & Community Planning 9
2. Electoral Area A Director Monthly Report – Jen McCutcheon, Electoral Area A Director

### F. REPORTS

1. July 2025 Management Report 13

#### Report Sections:

- Chief Administrative Officer Report 13
- Communications Report 14
- Recreation Report 15
- Operations & Sustainability Report 19
- Finance Report 21

2. UNA Newcomers Program Report – Dave Gillis, Recreation Manager 23
3. UNA & YMCA Before and After School Care Program Sublicense Report – Paul Thorkelsson, Chief Administrative Officer 26

#### **Recommendation:**



*THAT the Board approve the UNA & YMCA Before and After School Care Program Sublicence agreement and authorize the Chief Administrative Officer to execute the agreement.*

4. UNA & YMCA Vista Point Childcare Facility and Wesbrook Childcare Sublicense Report – Paul Thorkelsson, Chief Administrative Officer 29

**Recommendation:**

*THAT the Board approve the UNA & YMCA Vista Point Childcare Facility and Wesbrook Childcare Sublicense agreements and authorize the Chief Administrative Officer to execute the agreements.*

5. FY2025/26 UNA Insurance Renewal Report – Paul Thorkelsson, Chief Administrative Officer 33

Relevant Attachment:

- AM Best's Financial Rating of Insurers 36

6. UNA SkyTrain Extension to UBC Report – Paul Thorkelsson, Chief Administrative Officer 37

Relevant Attachment:

- SkyTrain Millennium Line Extension to UBC Letter of Support – July 2025 Draft 39

**Recommendation:**

*THAT the Board endorse the AMS's petition in support of extending the SkyTrain Millennium line to the UBC Vancouver campus.*

*AND THAT the Board approve the letter in support of the AMS's petition and extending the SkyTrain Millennium line to the UBC Vancouver campus, as circulated.*

7. Finance & Audit Committee Report

- a. FY2024/25 UNA Audited Financial Statements Report – Paul Thorkelsson, Chief Administrative Officer 40

Relevant Attachment:

- FY2024/25 UNA Audited Financial Statements – Draft 46
- FY2024/25 Auditors Report to the Board – Draft 61

**Recommendation:**



*THAT the Board approve the UNA's audited financial statements for the year ended on March 31, 2025, and that the Chair be authorized to sign the audited financial statements on behalf of the Board.*

- b. FY2025/26 UNA Auditor Appointment Report – Paul Thorkelsson, Chief Administrative Officer 82

Relevant Attachment:

- Johnsen Archer LLP Engagement Proposal – 2025-2026 84

**Recommendation:**

*THAT the Board seek approval at the 2025 Annual General Meeting for the appointment of Johnsen Archer LLP as auditor until the close of the subsequent annual general meeting.*

- c. 2025 Neighbours Levy Report – Paul Thorkelsson, Chief Administrative Officer 90

Relevant Attachment:

- 2025 Services Levy Flyer – Sample 93

8. Community Engagement Advisory Committee Verbal Report – Director Bourgeois

**G. UNFINISHED BUSINESS**

None.

**H. NEW BUSINESS**

1. West 16<sup>th</sup> Avenue and Binning Road Traffic Design Discussion – Director Bourgeois
2. Boundary Trees at Sandringham Discussion – Director Bourgeois
3. Emerald Ash Borer Infestation in Hampton Place Discussion – Director Bourgeois 94

**I. ADJOURNMENT**

**Recommendation:**

*THAT the Board adjourn into a closed session to discuss matters related to discussions and dealings with other entities or individuals where disclosure of the information being discussed could be harmful to the UNA's interests; and the approval of minutes for a closed session or restricted closed session of a Board meeting.*



## MINUTES

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### **PRESENT:**

Eagle Glassheim – Chair  
Evan Luo – Secretary  
Jake Wiebe  
Ronald Bourgeois  
Sandy Song  
Yanbo (Paul) Li

### **UBC MEMBERS:**

Carole Jolly  
Holly Shepherd

### **AMS DESIGNATED STUDENT:**

Solomon Yi-Kieran

### **REGRETS:**

Michael Kerns

### **STAFF:**

Paul Thorkelsson – Chief Administrative Officer  
Athena Koon – Finance Manager  
Chris Hakim – Corporate Services Specialist  
Dave Gillis – Recreation Manager  
Glenda Ollero – Communications Manager  
Wegland Sit – Operations Manager

### **GUESTS:**

Paul Gill – Manager, Emergency Management & Continuity Planning, UBC Safety & Risk Services  
Ran Ann Aldridge – Executive Director, UBC Safety & Risk Services

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### **A. CALL TO ORDER**

The University Neighbourhoods Association (UNA) Board meeting's open session was called to order at 5:31 p.m.

The Chair acknowledged that the UNA is situated on and that the meeting was being held on the traditional and unceded territories of the Musqueam people.

No conflicts of interest in relation to any items on the open session meeting agenda were declared.

### **B. APPROVAL OF AGENDA**

**MOVED** by the Chair



**SECONDED** by Director Wiebe

*THAT the Board approve the June 17, 2025 open session agenda, as circulated.*

**CARRIED**

### C. APPROVAL OF MINUTES

**MOVED** by the Chair

**SECONDED** by Director Bourgeois

*THAT the Board approve the May 20, 2025 open session meeting minutes, as circulated.*

**CARRIED**

### D. DELEGATIONS

None.

### E. EXTERNAL REPORTS & PRESENTATIONS

#### 1. Overview of Emergency Management at UBC Presentation

Paul Gill provided the presentation contained in the meeting package, followed by questions and comments from the Board.

#### 2. UBC Campus and Community Planning Report

Carole Jolly presented the report contained in the meeting package, followed by a comment from the Board.

#### 3. Electoral Area A Monthly Report

A report was not presented this meeting, followed by comments from the Board.

### F. REPORTS

#### 1. June 2025 Management Report

The Management team presented their respective reports contained in the meeting package, followed by questions and comments from the Board.

#### 2. Finance & Audit Committee Report

##### a. FY2024/25 Q4 Financial Results Report

The Finance Manager presented the report contained in the meeting package, followed by questions and comments from the Board.

##### b. FY2025/26 UNA Insurance Renewal Report

The Operations Manager presented the report contained in the meeting package, followed by questions and comments from and discussion amongst the Board.

**MOVED** by Director Wiebe



**SECONDED** by Director Bourgeois

*THAT the Board authorize the Chief Administrative Officer to agree on behalf of the UNA to the insurance coverages for the period July 1, 2025 to June 30, 2026.*

**CARRIED**

3. Governance & Human Resources Committee Report

a. 2025 UNA Annual General Meeting Report

The Corporate Services Specialist presented the report contained in the meeting package, followed by questions and comments from and discussion amongst the Board.

**MOVED** by the Chair

**SECONDED** by Director Song

*THAT the Board confirm that the UNA will hold the 2025 Annual General Meeting on Tuesday, September 23, 2025, commencing at 7:00 p.m. in the Wesbrook Community Centre.*

*AND THAT the Board approve the 2025 Notice of Annual General Meeting package, as amended.*

**CARRIED**

4. Community Engagement Advisory Committee Update

a. April 7, 2025 Approved Minutes

Director Li presented the meeting minutes contained in the meeting package and provided a verbal report, followed by a comment from the Board.

**G. UNFINISHED BUSINESS**

None.

**H. NEW BUSINESS**

None.

**I. ADJOURNMENT**

**MOVED** by the Chair

**SECONDED** by Director Wiebe

*THAT the Board adjourn into a closed session to discuss matters related to discussions and dealings with other entities or individuals where disclosure of the information being discussed could be harmful to the UNA's interests; the receipt of advice that is subject to solicitor-client privilege, including communications*



UNIVERSITY  
NEIGHBOURHOODS  
ASSOCIATION

**UNA BOARD OF DIRECTORS MEETING**  
**Open Session**

Tuesday, June 17, 2025  
Wesbrook Community Centre

*necessary for that purpose; and the approval of minutes for a closed session or restricted closed session of a Board meeting.*

**CARRIED**

*The meeting adjourned into a closed session at 7:12 p.m.*

\* \* \* \*

Ladies and Gentlemen,

I write to you as Strata Council President of Sandringham, a development with residents since 1992.

It is my hope to attend the upcoming UNA meeting in July 22. This note will serve as my request for attendance along with a possible two or three other residents. I am out of town at this time, but upon my return (July 19) I will attempt to put together a small presentation or handouts. I understand that we have 5 minutes to present.

We received a letter recently from Gal Kaufman advising us that, "as of the date of her May 23 letter, all care, maintenance, and decisions (including removal, pruning, and hazard mitigation) now fall under our Strata's jurisdiction and responsibility. UNA will no longer be responsible for these trees moving forward."

It is well known that until this time, the initial selection, maintenance, removal and all other aspects of these trees were the responsibility of the UNA or other authority for over 32 years now. In fact, this predates the beginning of the UNA. This decision made by UNA was not discussed at all with us, and to any reasonable observer would appear to be manifestly unfair, both in process and conclusion.

This decision, as related to "boundary trees" in general has major implications for Sandringham and other such developments. We have serious concerns about the prospect of further (imported, engineered) Ash trees along the border of Sandringham falling and causing damage to properties, automobiles, or injury to neighbours, the general public, and children going to and from school. These Ash trees are defined as "boundary trees" and responsibility for them is shared by UNA and us. These trees must be removed now with costs shared by both parties.

One final point. We have been advised that a pest, the "Emerald Ash Borer" (EAB) is likely to populate Ash trees in our area at some time, possibly soon. Removal of these trees now is straightforward and not a significant cost to be shared. Sandringham is prepared to pay half the cost for our share of removal, and we recommend that it be done now before the EAB arrives. Once the pest is in the trees, workers are not permitted to climb them, and the trees must be transported to Burnaby for incineration. Sandringham has no desire or intent to pay the increased cost that results from delay in tree removal.

Thank you for your service and your support as we work to make our neighbourhood safer and better for all.

John Dustan  
Strata President  
Sandringham  
604-290-3353





# Memorandum

To: UNA Board

From: Simmi Puri, Communications Manager, Campus + Community Planning

Date: July 22, 2025

Subject: Monthly Update from Campus and Community Planning

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## Film & Events Notification

### July

- Tuesday, July 1<sup>st</sup>. **Canada Day**. University closed.
- Wednesday, July 2<sup>nd</sup> to Friday, August 8<sup>th</sup>. **Summer session term 2**.
- Every Wednesday starting July 9<sup>th</sup> to August 13<sup>th</sup> from 12pm to 12:45. Grass field by Main Mall & Stores Road (near Earth Sciences Building). **Yoga on the Mall**. Free yoga classes for the UBC community. Learn more: [inspired.ubc.ca/yoga/](https://inspired.ubc.ca/yoga/)
- Tuesday, July 22<sup>nd</sup>. Fairview Commons from 11am to 2pm. **Pop-up outdoor lounge**. Learn more: [inspired.ubc.ca/summer](https://inspired.ubc.ca/summer).

### August

- Monday, August 4<sup>th</sup>. **BC Day**. University closed
  - Tuesday, August 12<sup>th</sup> to Saturday, August 16<sup>th</sup>. **Exams**
  - Tuesday, August 26<sup>th</sup> from 9am to 5pm. **Jumpstart Student Move-in Registration** on Main Mall from Crescent Road to Memorial Road. Crescent Road will be closed from East Mall to east side of University Centre Parking Lot.
  - Saturday, August 30<sup>th</sup> from 9am to 5pm. **UBC Student move-in Registration** on Main Mall from Crescent Road to Memorial Road. Crescent Road will be closed from East Mall to east side of University Centre Parking Lot
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### September

- Monday, September 1<sup>st</sup>. **Labour Day**. University closed.
  - Tuesday, September 2<sup>nd</sup>. **Imagine**. More info will be available [online](#).
    - Meet ups/lunches at various outdoor areas from 7am – 1:30pm
    - Pep Rally at Doug Mitchell Thunderbird Arena from 2-3pm. Road closure will be set up from 1:15-2pm and 2:45-3:30pm
    - Campus Life Expo from 11am-5:30pm on Main Mall from Koerner Plaza to Agronomy Road
-

- Wednesday, September 10<sup>th</sup> from 11am – 2pm. **UBC Welcome Back Staff & Faculty BBQ** at Main Mall from Crescent Road to Memorial Road. Crescent Road will be closed from the east side of University Centre Parking Lot to East Mall
- Thursday, September 18<sup>th</sup> from 4pm to 9pm at University Commons. **Harvest Festival**  
More details to come: [www.inspired.ubc.ca/harvest](http://www.inspired.ubc.ca/harvest)
- Friday, September 19<sup>th</sup>. **UBC Homecoming** at More information will be available [online](https://homecoming.ubc.ca/). Event information can also be found at <https://homecoming.ubc.ca/>
  - Homecoming Trek from 3:30pm to 4:30pm from AMS Nest, University Blvd., Main Mall to Thunderbird Stadium.
  - Street Fair from 4pm to 6pm at Stadium Lot
  - Homecoming Game from 6pm to 9:30pm at Thunderbird Stadium
- Saturday, September 20<sup>th</sup>. **Alumni Homecoming/NestFest** at University Commons, Lee Square and Alumni Centre. Nest Fest information can be found at <https://alumni.ubc.ca/event/nest-fest-2024/>.
- Saturday, September 21<sup>st</sup> and Sunday, September 22<sup>nd</sup> (times TBC). **Come Toward the Fire** around Chan Centre. Programming also taking place inside the Chan Centre. Crescent Road will be closed from East Mall to the east side of University Centre Lot.
- Tuesday, September 30<sup>th</sup>. **National Day for Truth and Reconciliation**. University closed.

## Update to Land Use Rules

Following the June Board of Governors approval of the amended Wesbrook Place Neighbourhood Plan, work is underway to update UBC's Development Handbook – a technical document that includes requirements and regulations for development in UBC's neighbourhoods. This update will ensure consistency and alignment with the amended Wesbrook Place Neighbourhood Plan, the Land Use Plan, and REAP.

Campus and Community Planning is also updating two other regulatory documents - Development & Building Regulations and Business License Regulation for UBC Neighbourhoods. There will be a 30-day period of public consultation in the fall, giving the UNA and members of the community the opportunity to review and provide comments on the proposed changes for all three regulatory documents. Once the updated Handbook is approved, UBC Properties Trust will lead neighbourhood development in alignment with UBC's development approval process alongside UBC's continued collaboration with the UNA and Musqueam on plan implementation.

Community members can learn more about the updated Wesbrook Place Neighbourhood plan [online](#).

## REAP 4.0

The Residential Environmental Assessment Program (REAP) is a comprehensive, UBC-specific green building rating system for all multi-unit residential construction in the UBC Vancouver campus neighbourhoods. The UBC Board of Governors approved REAP Version 4.0 in June 2025, marking a key step in advancing UBC's sustainability goals. The updated version supports the Neighbourhood Climate Action Plan and references B.C.'s Zero Carbon Step Code, helping guide new construction toward net-zero operations by 2030. REAP 4.0 also reflects updates to the Integrated Rainwater Management Plan and the Wesbrook Neighbourhood Plan Amendment, while continuing to advance climate adaptation and resilience efforts.

Some of the updates to REAP include adding the following new requirements:

- Reduced operational greenhouse gas intensity target by referencing the lowest level of BC Zero Carbon Step Code (EL-4)
- Target to limit energy used for cooling
- Reduce embodied carbon by 10%
- Design to reduce risks to buildings from wildfires
- Soil volume and composition added to site landscape planting requirements to support long-term plant health

Visit the [REAP webpage](#) to learn more.

## Development Update

Development Permits Issued:

- **DP23020-2 – Exeter Hall:** An application to revise the approved unit mix at Exeter Hall (Lot 26), located at 6036 Gray Avenue, was approved on June 30th, 2025.
- **DP18011T-8 – Urban Rec Volleyball:** An application to reduce the area of play from eight to five courts and to renew the permit validity for seasonal beach volleyball league play on Lot 1 in Westbrook Place was approved on June 30th, 2025. This temporary permit is now valid until September 25th, 2025.
- **DP25021T – UBC Farm:** An application to permit two temporary storage containers at UBC Farm was approved on June 10th, 2025, and will be valid until June 30th, 2031.
- **DP11005-7 – Granite Terrace III:** An application to update BC Liquor Signage at Granite Terrace III in Westbrook Place was approved on June 12th, 2025.

Development Permits Received and Under Review:

- **DP25022T – UNA Dog Park:** An application has been received from the UNA to construct a temporary dog park on Lot 1 adjacent to the newly reconfigured volleyball courts.

- **DP07003-10 – Granite Terrace I:** An application has been received from UBC Properties Trust to replace the existing underground parkade access “Moveator” with a new elevator, and convert the resulting surplus space to a new commercial retail unit.
- **DP25024 – South Campus Works Yard:** An application has been received from UBC Projects Services to upgrade and reorganize works yard spaces on Nursery Road.

#### Streets and Landscape Permits:

- **SLP2524 – Wesbrook Community Centre:** An application was received and approved to install four new picnic tables on the existing patio south of Wesbrook Community Centre.

## Community Update

### Squeeze some savasana into your day at Yoga on the Mall!

Join UBC Inspired every Wednesday from July 9-August 13 for weekly outdoor yoga sessions, led by certified yoga teachers from UBC Recreation. Classes are for all ages and levels (beginners are most welcome) and will take place in Fairview Commons (across from Beaty Biodiversity Museum) from 12-12:45. Have a lunch break or a spare hour between classes? This is a perfect event for you! [inspired.ubc.ca/yoga](https://inspired.ubc.ca/yoga)

### New cycle of Inspiring Community Grants now available!

Have a great idea for a community building initiative? Need some funds to make it happen? Apply for an Inspiring Community Grant and you could receive up to \$500 towards your project [www.inspired.ubc.ca/communitygrants](https://www.inspired.ubc.ca/communitygrants). Check out last year’s outstanding projects for a little bit of inspiration! [www.inspired.ubc.ca/grant/2024](https://www.inspired.ubc.ca/grant/2024)

### Get inspired by summer at our pop-up lounge!

Get to know more about UBC Inspired at the *Inspired by Summer* lounge July 22 at Fairview Commons from 11-2. This one-day pop up will transform Fairview Commons into a fun and festive space for celebrating some of our favourite summer activities—with music, games, cold drinks, a book nook and more! [inspired.ubc.ca/summer](https://inspired.ubc.ca/summer).

### Harvest Festival 2025

This year’s culinary event will take place on September 18<sup>th</sup> from 4pm to 9pm at University Commons. Harvest Festival is a collaboration between C+CP, Sage Catering, and the UBC Arts and Culture District. The event includes a family-style feast of six locally-sourced dishes, followed by an evening of specially-curated programming, planned just for Festival guests, at UBC’s world-class Arts and Culture District. Ticket sales will open soon and will be available at: [www.inspired.ubc.ca/harvest](https://www.inspired.ubc.ca/harvest)



**Report Date:** July 14, 2025  
**Meeting Date:** July 22, 2025  
**From:** Paul Thorkelsson, Chief Administrative Officer  
**Subject:** July 2025 Management Report

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## **Background**

The July 2025 Management Report is presented for information.

## **Decision Requested**

For information.

## **Discussion**

### **CHIEF ADMINISTRATIVE OFFICER**

Some of the key areas that I worked on include the following:

#### **Board Relations**

- Attended the June 2025 Finance & Audit Committee and Land Use Advisory Committee meetings.
- Attended the June 2025 special closed session Board meeting.
- Continued the weekly meeting schedule with the UNA Chair.
- Supported organization of the Board's strategic plan review with external consultants, including undertaking community survey work to inform the plan's development process.

#### **Operations**

- Continued support and participation in Quarterly Senior UBC Campus and Community Planning, Properties Trust and UNA Staff meetings, providing updates on UNA matters.
- Supported planning and negotiations related to the UNA Administration Office's relocation.

#### **Finance**

- Supported preparation of FY2024/25 year-end and implementation of the approved FY2025/26 budget.

- Reviewed the FY2024/25 audited financial statements and auditor's report.

### **Programs and Services**

- Supported UNA insurance program renewal process including inclusion of additional alternate broker services.

### **Human Resources**

- Continued support of the implementation of the new UNA HRM system.

## **COMMUNICATIONS**

### **UNA Website: Upcoming Changes to Main Menu**

The Communications Team is working on a new menu item dedicated to the UNA's recreations. The new menu will contain sub-menu items directly related to the UNA's recreation services including recreation programs, camps, drop-ins, facility rentals and a new page dedicated to recreation policies. The changes will take effect in time for Fall 2025 program registration.

### ***The Campus Resident***

*The Campus Resident's* latest issue was published in print and online on July 3, 2025. To read the July issue, you can pick up a copy at the Wesbrook Community Centre or the Old Barn Community Centre, or visit the website at [thecampusresident.ca](http://thecampusresident.ca).

### **Communications Planning Workshop**

This month, the Communications Department will be holding a two-part strategic planning workshop aimed at improving systems for planning, tracking, and evaluation. The planning workshops will be held in two sessions.

- **Session 1: Vision, Strategy & Systems (July 9, 2025):** The first session focused on foundational work. The team conducted a department health check and discussed how communications align with the UNA's goals and priorities. A working session followed to build a year-round communications calendar, identifying both cyclical and ad hoc needs. The team was introduced to Microsoft Planner as a task-tracking tool and began drafting workflow templates to support project intake, production, approval, and distribution.
- **Session 2: Metrics, Implementation & Accountability (July 23, 2025):** The second session will focus on refining systems and planning for implementation. Participants were given homework in the last session to look at their own siloed projects and begin building their detailed to-do lists according to the workflow templates on Microsoft Planner. The team will review and gave feedback on draft tools developed in Session 1, including the communications calendar and

workflows. The team will then identify key performance metrics and agree on reporting cycles.

**Others:**

- Working with Recreation Program Team to produce the *2025 Fall Program Guide*.
- Continued collaboration with Recreation Team to create a plan for website restructure for better access to recreation services. Changes will be rolled out over the summer as we prepare for fall programming.
- Continued collaboration with Recreation Team to create a plan for creating specialized newsletters for smaller audience segments. The new newsletters will be launched in summer in preparation for fall programming.
- Re-established connections with UBC Farm for updates to our Events Calendar and newsletter.
- Provided communications support for ADP implementation.
- Continued promotions for the UNA Card.
- Coordinated with UBC on events, roadworks, traffic updates and facility closures that affect resident of UNA areas.
- Continuing support for youth activity promotions.

**RECREATION**

**Volunteer Appreciation Events**

The Recreation department hosted two volunteer appreciation events in June 2025. These events were hosted to thank our Adult and Youth volunteer teams for their contributions to the community.

**Newcomers Tour to UBC Botanical Garden**

In June 2025, the Recreation department held a tour to the UBC Botanical Garden as part of the UNA's Newcomers Program. This event was the UNA's first-ever guided tour held completely in Chinese Mandarin. The event was well-attended and received positive feedback, which has prompted us to identify other similar opportunities for the UNA to provide.

**Wesbrook and Old Barn Community Centre General Services (June 1-30)**

|  | JUNE 2023 | JUNE 2024 | JUNE 2025 |
|--|-----------|-----------|-----------|
| Unique Client (New)                                  | 388       | 393       | 461       |
| Parking Permit Issued (Resident and Visitor parking) | 177       | 20        | 233       |
| Programs and Events Registration at Front Desk       | 408       | 894       | 664       |



|                |     |     |     |
|----------------|-----|-----|-----|
| Sports Drop in | 42  | 639 | 760 |
| Open Gym       | 357 | 270 | 169 |

#### UNA Card & Registration (June 1-30)

|                                 | JUNE 2023 | JUNE 2024 | JUNE 2025 |
|---------------------------------|-----------|-----------|-----------|
| Unique Client (New)             | 388       | 393       | 461       |
| UNA Discount Enrollment/Renewal | 292       | 258       | 286       |
| UBC/UTown Discount Enrollment   | 37        | 42        | 52        |

#### Issued UNA Parking Permits (June 1-30)

| Neighbourhood | Resident Parking Permit | Visitor Parking Permit | Day Pass  | Total      |
|---------------|-------------------------|------------------------|-----------|------------|
| Wesbrook      | 42                      | 32                     | 17        | 91         |
| Hampton       | 6                       | 6                      | 4         | 16         |
| Hawthorn      | 70                      | 77                     | 10        | 157        |
| <b>Total</b>  | <b>118</b>              | <b>115</b>             | <b>31</b> | <b>264</b> |

#### Customer Service – (June 1-30)

| New Support Tickets     | Received | Resolved | Unresolved |
|-------------------------|----------|----------|------------|
| In Person / Comment Box | 1        | 1        | 0          |
| Digital / Zoho System   | 88       | 88       | 0          |

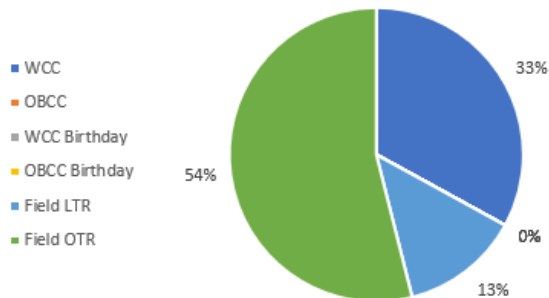
#### Rentals & Bookings (June 1-30)

- Summer months are slower for indoor rentals which impacts room bookings and birthday party requests and rentals.
- June 2025 bookings by location were Field with 67%, Wesbrook with 33%.
- There was a decrease of 71% in overall bookings in comparison to the same month last year. Summer season is one of the biggest factor and room availability.



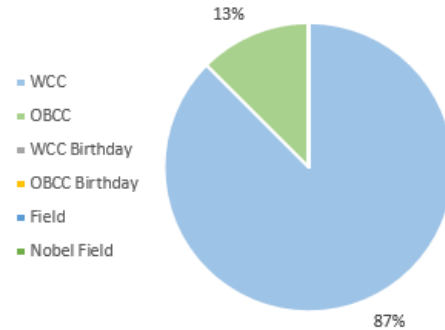
Booking by Location - June 2025

|               |           |
|---------------|-----------|
| WCC           | \$ 529.20 |
| OBCC          | \$ -      |
| WCC Birthday  | \$ -      |
| OBCC Birthday | \$ -      |
| Field LTR     | \$ 210.00 |
| Field OTR     | \$ 865.20 |



Booking by Location May 2025

|               |           |
|---------------|-----------|
| WCC           | \$ 882.00 |
| OBCC          | \$ 126.00 |
| WCC Birthday  | \$ -      |
| OBCC Birthday | \$ -      |
| Field         | \$ -      |
| Nobel Field   | \$ -      |



LTR – Long Time Renters - OTR – One Time Renters

## Programming Registration Updates

|                         | Spring/Summer 2024 | Spring/Summer 2025 as of June 2 |
|-------------------------|--------------------|---------------------------------|
| Programs offered        | 450                | 415                             |
| Registered participants | 3153               | 1982                            |
| Waitlist                | 387                | 203                             |
| Withdrawals             | 310                | 122                             |

| Category          | Spring/Summer 2024  | Spring/Summer 2025 as of June 2 |
|-------------------|---------------------|---------------------------------|
| Physical Activity | \$125,108.24        | \$114,146.15                    |
| Arts              | \$57,673.94         | \$44,842.89                     |
| Music             | \$29,805.05         | \$37,397.00                     |
| Education         | \$31,977.73         | \$24,452.70                     |
| Social            | \$0                 | \$0                             |
| Camps             | \$111,083.6         | \$58,815.55                     |
| Events            | \$854.00            | \$800.00                        |
| <b>TOTAL</b>      | <b>\$356,522.56</b> | <b>\$280,454.29</b>             |



**Wesbrook Fitness Centre – June 1 - 30, 2025**

| Pass           | Youth             | Resident           | Non-Resident      | Total #            |
|----------------|-------------------|--------------------|-------------------|--------------------|
| 10 Punch Pass  | 15                | 68                 | 25                | 108                |
| 1 Month Pass   | 20                | 81                 | 23                | 124                |
| 3 Month Pass   | 5                 | 39                 | 4                 | 48                 |
| 6 month Pass   | 1                 | 4                  | 0                 | 5                  |
| Year Pass      | 1                 | 5                  | 0                 | 6                  |
| <b>Totals:</b> | <b>42</b>         | <b>197</b>         | <b>52</b>         | <b>291</b>         |
|                |                   |                    |                   |                    |
| Pass           | Youth             | Resident           | Non-Resident      | Total \$           |
| 10 Punch Pass  | \$571.50          | \$3,238.16         | \$1,428.50        | \$5,238.16         |
| 1 Month Pass   | \$762.00          | \$3,857.22         | \$1,314.22        | \$5,933.44         |
| 3 Month Pass   | \$523.80          | \$4,457.31         | \$571.44          | \$5,552.55         |
| 6 month Pass   | \$190.48          | \$838.08           | \$-               | \$1,028.56         |
| Year Pass      | \$333.33          | \$1,904.75         | \$-               | \$2,238.08         |
| <b>Total:</b>  | <b>\$2,381.11</b> | <b>\$14,295.52</b> | <b>\$3,314.16</b> | <b>\$19,990.79</b> |

**Old Barn Community Fitness Centre – (June 1-30)**

| Pass           | Youth    | Resident  | Non-resident | Total #   |
|----------------|----------|-----------|--------------|-----------|
| 10 Punch Pass  | 2        | 30        | 1            | 33        |
| 1 Month Pass   | 1        | 9         | 4            | 14        |
| 3 Month Pass   | 0        | 3         | 0            | 3         |
| 6 month Pass   | 0        | 2         | 0            | 2         |
| Year Pass      | 0        | 2         | 0            | 2         |
| <b>Totals:</b> | <b>3</b> | <b>46</b> | <b>5</b>     | <b>54</b> |

|               | Youth          | Resident          | Non-Resident    | Total \$          |
|---------------|----------------|-------------------|-----------------|-------------------|
| 10 Punch Pass | \$47.62        | \$857.10          | \$38.10         | \$942.82          |
| 1 Month Pass  | \$23.81        | \$257.13          | \$152.40        | \$433.34          |
| 3 Month Pass  | \$-            | \$228.57          | \$-             | \$228.57          |
| 6 month Pass  | \$-            | \$285.72          | \$-             | \$285.72          |
| Year Pass     | \$-            | \$476.20          | \$-             | \$476.20          |
| <b>Total:</b> | <b>\$71.43</b> | <b>\$2,104.72</b> | <b>\$190.50</b> | <b>\$2,366.65</b> |



## **OPERATIONS + SUSTAINABILITY**

### **Sustainability Report**

#### **Sustainability Specialist Transition Planning**

Isabel Todorova, the UNA's Sustainability Specialist, will be leaving her full-time position. During the interim, Isable will be moving to a part-time role to assist with transitioning a replacement. Isabel has been a valuable member of our team throughout her time with us. She has made significant contributions, particularly in the development of the UNA Tree Management Plan, building a new partnership with UBC Urban Forestry, and the planning and implementation of the UNA Wesbrook Dog Park public engagement process. She will be greatly missed for her dedication and positive attitude.

We wish Isabel the very best in her future endeavors.

#### **Tree Inventory Progress Update**

Researchers and students from the UBC Urban Ecology and Sustainability Lab continue to make progress with compiling a neighbourhood tree inventory. Thus far, tree inventory data has been collected for the Hawthorn Place, East Campus, Chancellor, and Hampton Place neighbourhoods.

#### **Green Depot Update**

The Green Depot has had a notable shift in user behavior and depot use in recent months. April 2025 marks the first month in which donations collected (52%) surpassed Waste Diversion (47%). May 2025 continues the aforementioned trend, signifying the Green Depot's evolution—not just as a recycling point, but as a well-recognized circular hub within the UNA community.

Students and residents continue to engage more with donation practices than in past years, particularly during transitions like moving periods. June 2025 marks a new record in Waste Diverted and Donations collected.

| Green Depot Collection<br>2025-2026 Fiscal Year | Waste Diverted (Kg) | Donations Free Table (Kg) | Incorrect Waste (Kg) | Total     |
|---|---------------------|---------------------------|----------------------|-----------|
| April 2025                                      | 2041.193            | 2292.116                  | 58.41                | 4391.719  |
| May 2025  | 2821.388            | 2588.457                  | 115.587              | 5525.432  |
| June 2025                                       | 4024.816            | 3325.244                  | 147.652              | 7497.712  |
| Total   | 8887.397            | 8205.817                  | 321.649              | 17414.863 |

## UBC SEEDS Sustainability Projects Completion

Several UBC SEEDS Sustainability projects done in partnership with the UNA have been completed and uploaded in the SEEDS Project Portal. All of the final reports are linked below.

- [Impact of Tree Shade on Building Cooling Energy](#)
- [Shade Mapping Trees](#)
- [Neighbourhood Shade Mapping](#)
- [Share, Reuse, Repair in the UNA](#)

## Operations Report

### UNA Dog Park Project Update - July

The project team attended the June 28 UBC Development Review Committee meeting, coinciding with the conclusion of [UBC Campus + Community Planning \(C+CP\)](#)'s public engagement process for the UNA Dog Park Proposal.

The Operations department is now collaborating closely with the landscape architect in preparation for the July 30 Development Permit Board meeting.

Pending development application approval, we are hopeful and anticipate construction commencing in mid-August 2025.

### ADP System Implementation

The first phase of the ADP project, encompassing the migration to ADP Workforce and the payroll system, has been successfully implemented and rolled out. The Finance and IT departments dedicated significant effort over the past few months to ensure a seamless and accurate transition to the new system.

### Khorana and Smith Waterway Clean-Up

The Khorana and Smith Park Waterway, a main water feature in Wesbrook Place East that connects Seasons and Smith Park, is scheduled for a comprehensive clean-up and service this summer. This work necessitates completely draining the system to facilitate thorough cleaning of the pond and waterway bed.

### Annual Wesbrook Community Field Maintenance



The UNA Operations department is coordinating with Fieldturf, the constructor of the replacement field project, for the annual maintenance of the artificial field at Wesbrook Community Centre during the summer months.

### **Wesbrook Community Centre Picnic Tables**

Service Level Permit (SLP) 25024 was issued in the first week of July, enabling the setup of picnic tables for use by the community and various Summer Camps.

## **FINANCE**

### ***FY2024/25 Financial Audit***

Our annual audit was completed at the end of June 2025 and representatives from Johnsen Archer LLP met with the Finance & Audit Committee to present the FY2024/25 audit results and discuss the findings. No adjustments were made, so the Q4 financial results presented to the Board in June 2025 should be the same as the audited results.

### ***Neighbours Levy 2025***

UBC Finance has been working with the UNA over the past months to finalize the 2025 Neighbours Levy notice format and layout. All the 2025 Services Levy notices were mailed out at the beginning of July 2025. The total Neighbours Levy for 2025 is \$10,672,750 and the total neighbourhood assessments are \$7,817,521,400. The UNA projected \$10,625,000 for the Neighbours' Levy for FY2025/26 and the actual amount equates to 0.45% positive difference (\$47,750) between the projected and actual. This difference will be adjusted at our Q3 levy installment invoice to UBC. A separate report on this matter is contained in this meeting package.

### ***New HR System***

The phase one of the HR system implementation has been completed. We have successfully transferred the payroll and attendance modules to the new platform. The second phase will be focused on implementing the remaining HR modules.

### **Financial Implications**

None.

### **Operational Implications**



None.

**Strategic Objective**

None.

**Attachments**

None.

**Concurrence**

1. Athena Koon, Finance Manager
2. Dave Gillis, Recreation Manager
3. Glenda Ollero, Communications Manager
4. Wegland Sit, Operations Manager

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Paul Thorkelsson', written over a horizontal line.

Paul Thorkelsson  
Chief Administrative Officer



**Report Date:** July 1, 2025  
**Meeting Date:** July 22, 2025  
**From:** Dave Gillis, Recreation Manager  
**Subject:** UNA Newcomers Program Report

---

## Background

In Fall 2023, the UNA launched the Newcomers program. The purpose of the Newcomers program is to integrate and welcome new residents of the community. The initial years of the program's launch was spent building awareness of the program and developing its foundational offerings. In the Fall 2024, with a solid foundation, the Newcomers program was ready for the community.

Over the past year, the Newcomers program has significantly contributed to the integration and well-being of newcomer families within the community. The following report details program delivery, participant engagement, highlights, and recommendations for future initiatives.

### Program Delivery & Language Inclusivity

- Total Sessions: 23
- Language Distribution:
  - Bilingual (English/Chinese): 15 sessions
  - English Only: 4 sessions
  - Chinese Mandarin Only: 4 sessions

### Newcomer Engagement

- Registered on Newcomer Email List: 270+ (with a new registration system implemented)
- Total Attendances: Nearly 600
- Primary Demographics:
  - 70% from China
  - Other countries represented: Iran, Ukraine, and India

## Decision Requested

For information.

## Discussion

The UNA Newcomers program has successfully supported the integration and engagement of newcomers, with strong participation and community feedback. Continued focus on language inclusivity, practical support, and partnerships will further strengthen these initiatives in the coming year.

## Program Highlights

### Community Building

- Welcomed new immigrant families through dedicated events such as the Newcomers Welcome Party and newcomer parent gatherings.
- Facilitated integration via guided tours (UNA/UBC Tour, Asian Centre Tour, Botanical Garden Tour).

### Education Focus

- Addressed critical school transitions (Public vs. Private Schools, Course Selection in Secondary School).
- Explored higher education pathways (Canadian University workshop, academic competitions).

### Practical Support

- The UNA hosted financial literacy workshops focused on credit, home buying, and taxes.
- The UNA hosted events focused on sustainability and emergency preparedness.

### Engagement & Outreach

- The UNA hosted a Winter 2025 program registration drive geared towards newcomers.

### Standout Success: Newcomer Tours

- Guided campus and neighborhood tours were introduced for the first time as a core part of newcomer integration.
- Highly popular: Tours became one of the most loved initiatives, offering families a fun, interactive way to explore UBC's campus and connect with the community.

## Key Metrics

- Target Demographics: Newcomer families, parents of K–12 students, and Mandarin-speaking residents.
- Session Registration: 100% of sessions reached high capacity, with frequent waitlists.
- UBC Partnerships: 4 UBC-centric events (tours, planning engagement) strengthened community-university ties.



### **Recommendations**

1. Fall 2025/Winter 2026 Planning:
  - Incorporate topics such as employment support and mental health resources.
2. Participant Feedback:
  - Formalize post-event surveys to refine future programming.

### **Financial Implications**

None.

### **Operational Implications**

None.

### **Strategic Objective**

Creating Connection

### **Attachments**

None.

### **Concurrence**

1. Josie Chow, Assistant Manager, Programming
2. Peng Wang, Newcomers Coordinator

Respectfully submitted,

  
\_\_\_\_\_  
Dave Gillis  
Recreation Manager

  
\_\_\_\_\_  
Paul Thorkelsson  
Chief Administrative Officer



**Report Date:** July 15, 2025  
**Meeting Date:** July 22, 2025  
**From:** Wegland Sit, Operations Manager  
**Subject:** UNA & YMCA Before and After School Care Program Sublicence

---

## Background

The YMCA Before and After School Care Program has been successfully serving our community for several years, launching at the Old Barn Community Centre in October 2018 and expanding to the Wesbrook Community Centre in 2019. These programs provide childcare services for children during the periods before and after school.

To ensure the continued operation of these valuable services to the community, the UNA and the YMCA entered into a one-year sublicence agreement in 2024, solidifying the framework for before and after school care at both community centres. This report outlines a recommendation to renew the sublicence agreement with YMCA.

## Decision Requested

*THAT the Board approve the UNA & YMCA Before and After School Care Program Sublicence agreement and authorize the Chief Administrative Officer to execute the agreement.*

## Discussion

In 2018, the UNA engaged with the YMCA to provide a space for YMCA to operate a before and after school childcare program at the Old Barn Community Centre. Due to popular demand, the YMCA Before and After School Care program later expanded and now operates at the Wesbrook Community Center as well.

In the Old Barn Community Centre, the YMCA provides the program to a maximum of 38 children, ages between 5-12. In the Wesbrook Community Centre, the YMCA provides the program to a maximum of 15 children, ages between 5-12.

To streamline administrative processes and ensure service continuity, the existing annual sublicence agreement between the UNA and YMCA (renewed in 2024 and expiring August 31, 2025) is proposed to be extended. The new agreement will transition from a one-year to a two-year term, significantly reducing the administrative resources required for annual renewals.



Per the Delegation of Authority Board Policy (#01-14), the Board is responsible for approving agreements under which the UNA sublicense property. As noted in this report, the Before and After School Care Program with the YMCA requires the UNA sublicensing spaces in the community centres for the program to operate.

Furthermore, the sublicense fee will be adjusted slightly from \$3,350 to \$3,500 per year. This modest increase accounts for rising operational expenses within the community centres, including utilities, landscaping, waste management, and janitorial services.

### **Financial Implications**

The 2025-27 sublicense agreement is based on a not-for-profit, cost recovery model, while providing a stable and much needed community service for families living in the UNA.

### **Operational Implications**

The YMCA remains fully responsible for the day-to-day operations of the Before and After School Program. This includes their staff handling all aspects of daily setup, takedown, and ensuring the programming space is returned to its original condition.

Consequently, the UNA Operations department foresees no significant changes to its regular operational duties related to this program. The current sublicense agreement already establishes clear guidelines for both UNA and YMCA regarding the use of designated storage and daily program space.

A key benefit of the new two-year term agreement is the reduction in administrative resources needed over the long term, by moving from an annual to a biennial renewal cycle.

### **Strategic Objective**

Organizational Capacity

### **Attachments**

None.



UNIVERSITY  
NEIGHBOURHOODS  
ASSOCIATION

**UNA BOARD MEETING  
OPEN SESSION**

**Concurrence**

1. Dave Gillis, Recreation Manager

Respectfully submitted,

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Wegland Sit  
Operations Manager

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Paul Thorkelsson  
Chief Administrative Officer



**Report Date:** July 15, 2025  
**Meeting Date:** July 22, 2025  
**From:** Wegland Sit, Operations Manager  
**Subject:** UNA & YMCA Vista Point Childcare and Wesbrook Childcare  
Facilities Sublicense Report

---

## Background

Within the UNA area, the YMCA manages two essential childcare facilities in partnership with the UNA: the Wesbrook Childcare Centre and the Vista Point Childcare Centre. As the current sublicenses for these operations are scheduled to expire on August 31, 2025, this report details the strategic renewal plan for 2025.

## Decision Requested

*THAT the Board approve the UNA & YMCA Vista Point Childcare Facility and Wesbrook Childcare Facility Sublicence agreements, and authorize the Chief Administrative Officer to execute the agreements.*

## Discussion

### Wesbrook Childcare Centre

The Wesbrook Childcare Centre, an addition to the Wesbrook Community Centre at 3335 Webber Lane, provides 49 licensed childcare spaces for infants, toddlers, and preschool-aged children. Operated by the YMCA since 2020, this facility is a proud participant in the provincial [BC \\$10 a Day ChildCareBC Centres program](#).

The upcoming sublicense agreement between the UNA and YMCA for the Wesbrook Childcare Centre will largely mirror the existing 2020-2025 agreement, maintaining a five-year term. Minor adjustments have been incorporated into the service level agreement to align with the City of Vancouver's best practices for childcare facilities.

One notable change in the new agreement is the exclusion of playground capital replacement costs. Instead, the YMCA will assume full responsibility for the operation and maintenance of the playground and its equipment. This change aligns with the general direction for childcare facility management set by the City of Vancouver.

## Vista Point Childcare Centre

Located at 5825 Thunderbird Boulevard, the YMCA Vista Point Childcare Centre is the longest-serving childcare facility in the UNA area. It provides up to 18 childcare spaces for children aged three through preschool since 2016. This facility is also a proud participant in the provincial [BC \\$10 a Day ChildCareBC Centres program](#).

The current sublicense arrangement for the Vista Point Childcare Facility involves multiple parties: UBC, UBC Properties Trust, and the UNA. Contractual obligations are passed directly from one party to another in according to the sublicense or a sublease agreement.

Below is a quick review of contractual arrangement under the Vista Point Childcare:

1. UBC leased the land to UBC Properties Trust (UBCPT) for the development and the construction of the Vista Point building.
2. After completing the original construction, UBCPT Subleased the ground level daycare space back to UBC.
3. UBC Licensed the UNA to operate the daycare space as a day care facility.
4. UNA sub-licenses to YMCA to operate a day care facility at Vista Point.

This existing agreement, a two-year term, is set to expire on August 31, 2025. The original intent was to align the term end dates for both the Vista Point and Wesbrook Childcare Centres.

The upcoming agreement for the Vista Point Childcare Centre includes three notable updates:

1. **Standardized Service Level Agreement (SLA) Template:** A standardized SLA template will now be incorporated into its operations, promoting consistency and clarity, and crucially, aligns with the existing Wesbrook Childcare Centre Agreement.
2. **Return to Five-Year Term:** The new agreement marks the return of a five-year term arrangement; a feature absent since 2021.
3. **Revised Playground Replacement Responsibility:** The agreement now excludes playground capital replacement costs. Instead, the YMCA will be fully responsible for the operation and maintenance of the playground.

Per the Delegation of Authority Board Policy (#01-14), the Board is responsible for approving agreements under which the UNA sublicense property. As noted in this report, the childcare services with the YMCA requires the UNA sublicensing its spaces for YMCA to operate.



### Financial Implications

**Wesbrook Childcare Sublicense Agreement** No significant changes are anticipated for the Wesbrook Childcare Sublicense Agreement. Given the relative newness of the facility and its equipment, only recurring operation and maintenance costs are expected.

**Vista Point Childcare Contractual Agreement** The contractual agreements for Vista Point Childcare between UBCPT-UBC (sublease) and UBC-UNA (license) remain unchanged. Costs for the eventual replacement of base building systems will continue to flow directly through the established chain: from UBCPT (landlord) to UBC (tenant), and then to the UNA (licensee)

### Operational Implications

The UNA Operations department does not foresee a significant shift in its day-to-day responsibilities, given that the YMCA will employ its own maintenance team, making them responsible for the majority of daily operational maintenance tasks.

### Strategic Objective

Organizational Capacity

### Attachments

None.

### Concurrence

1. Dave Gillis, Recreation Manager

Respectfully submitted,

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Wegland Sit  
Operations Manager



UNIVERSITY  
NEIGHBOURHOODS  
ASSOCIATION

**UNA BOARD MEETING  
OPEN SESSION**

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Paul Thorkelsson  
Chief Administrative Officer





**Report Date:** July 15, 2025  
**Meeting Date:** July 22, 2025  
**From:** Wegland Sit, Operations Manager  
**Subject:** FY2025/26 UNA Insurance Renewal Report

---

## Background

In line with our proactive risk management and cost optimization efforts, the UNA's insurance coverage for FY2025/26 was successfully renewed on July 1. This renewal follows the Finance & Audit Committee's review in May 2025, during which they recommended exploring alternative brokerage services. Consequently, the Board formally directed staff to solicit alternative quotes for an insurance broker. In June 2025, the Board authorized the Chief Administrative Officer to renew the UNA's insurance policies.

This report provides a detailed overview of the UNA's insurance renewal process and presents a comprehensive summary of the FY2025/26 insurance coverage.

## Decision Requested

For information.

## Discussion

### Executive Summary

- The UNA has renewed its insurance policies by working with a new insurance broker, BFL Canada.
- The renewed insurance policies for FY2025/26 have provided significant cost savings and have been reorganized.
- In addition to renewing its usual insurance policies, the UNA has purchased a cyber insurance policy and an earthquake deductible buy-down for the UNA's building property insurance policy.

The UNA procures insurance on an annual basis for the period of July 1 to June 30 of the following year. The UNA normally purchases the following insurance policies:

- Commercial General Liability
- Property Liability (Contents and Building)

- Abuse Liability
- Directors and Officers Liability

In addition to the aforementioned insurance policies, this year, the UNA procured a cyber insurance policy and an earthquake deductible buy-down for the UNA's building property insurance policy.

Following a competitive procurement process, the UNA renewed its insurance policies with a new insurance broker, BFL Canada. BFL Canada provided the UNA with more cost-effective insurance premium quotes and a reorganizing of some of the UNA's insurance policies. As a result, the UNA's Commercial General Liability insurance policy and Abuse Coverage insurance policy have been combined into a single policy.

The table below summarizes the UNA's insurance coverage and costs for FY2025/26.

| Insurance                                     | Coverage  | FY2025/26              |
|---|---|------------------------|
| Commercial General Liability                  | \$10M Coverage<br>\$10,000 Deductible                   | \$95,000 (CGL + Abuse) |
| Abuse Coverage                                | \$1M Coverage<br>\$50,000 Deductible                    |                        |
| Directors & Officers Liability                | \$5M Coverage<br>\$5,000 Deductible                     | \$3,350 (2-year term)  |
| Property Liability – Contents                 | Coverage is based on asset values<br>\$2,500 Deductible | \$5,300                |
| Earthquake Building Deductible Buy-Down (New) | 10% down to 3% Deductible                               | \$14,669               |
| Cyber Security and Privacy (New)              | \$5m Coverage<br>\$25,000 Deductible                    | \$7,996                |
| <b>Total</b>                                  |   | <b>\$125,065</b>       |

The new insurance policy premiums provide significant cost savings to the UNA. In FY2024/25, the UNA's insurance costs were \$212,814. For FY2025/26, the UNA's insurance costs thus far are \$125,065. However, the UNA's building property insurance policy renews in Q4 of this fiscal year, so the costs of renewing that policy has not been finalized. Nevertheless, a recent transition by UBC Risk and Safety Services from UCIPP to a new insurance service provider suggests potential premium reductions for the UNA's Building Insurance.



### **Financial Implications**

For FY2025/26, the UNA's budgeted insurance cost was \$247,500. We are pleased to report that the total cost of the 2025/26 renewal, including all additional policies acquired, is \$125,065. This represents a substantial saving, significantly below the allocated budget. In summary, the comprehensive 2025/26 insurance renewal, including the UNA's Building Insurance, is expected to remain well within the allocated budget.

### **Operational Implications**

While transitioning to a new insurance broker may involve a slight, initial increase in workload for the operations department, the most intensive phase—the initial insurance application process—is already complete.

### **Strategic Objective**

Organizational Capacity

### **Attachments**

1. AM Best's Financial Ratings of Insurers

### **Concurrence**

None.

Respectfully submitted,

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Wegland Sit  
Operations Manager

A handwritten signature in black ink, appearing to read 'Paul Thorkelsson', positioned above a horizontal line.

Paul Thorkelsson  
Chief Administrative Officer



## AM Best's Financial Ratings

### 1. Aviva Insurance Company of Canada

AM Best's Financial Ratings: A (Excellent)

- Commercial Property – 100%
- Earthquake Deductible Buydown – 75%

### 2. Sompo International Holdings

AM Best's Financial Ratings: A+ (Superior)

- Commercial General Liability – 50%

### 3. Fidelis Insurance

AM Best's Financial Ratings: A (Excellent)

- Commercial General Liability – 50%

### 4. Great American Insurance Company

AM Best's Financial Ratings: A+ (Superior)

- Directors & Officers Liability – 100%

### 5. Intact Insurance Company

AM Best's Financial Ratings: A+ (Superior)

- Earthquake Deductible Buydown – 25%



**Report Date:** July 16, 2025  
**Meeting Date:** July 22, 2025  
**From:** Paul Thorkelsson, Chief Administrative Officer  
**Subject:** UNA SkyTrain Extension to UBC Report

---

## Background

The AMS has organised a petition, calling on the provincial government to release the business case for extending the SkyTrain Millennium line from Arbutus Station to the UBC Vancouver campus. In addition, the petition calls on all levels of government to assist with funding the extension.

The Board has expressed interest in supporting the campaign. This report details a recommendation that the Board endorse the AMS's campaign and for the UNA to write a letter to the Premier in support of the campaign.

## Decision Requested

*THAT the Board endorse the AMS's petition in support of extending the SkyTrain Millennium line to the UBC Vancouver campus.*

*AND THAT the Board approve the letter in support of the AMS's petition and extending the SkyTrain Millennium line to the UBC Vancouver campus, as circulated.*

## Discussion

As noted, [the AMS has organised a petition](#), calling on the provincial government to release the business case for extending the SkyTrain Millennium line from Arbutus Station to the UBC Vancouver campus. The AMS has asked the Board to sign the petition, which the Board has expressed interest in doing. Staff have prepared a draft letter in support of the AMS's campaign to the Premier for the Board to approve.

## Financial Implications

None.

## Operational Implications

None.



**Strategic Objective**

Advocacy

**Attachments**

1. SkyTrain Millennium Line Extension to UBC Letter of Support – July 2025 Draft

**Concurrence**

None.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Paul Thorkelsson', written over a horizontal line.

Paul Thorkelsson  
Chief Administrative Officer



**DATE**

**Sent via email**

The Honourable David Eby, MLA  
Premier of British Columbia  
2909 West Broadway  
Vancouver, BC V6T 1Z4

**RE: SkyTrain Millennium Line Extension to UBC**

Dear Premier Eby,

I am writing on behalf of the University Neighbourhoods Association (UNA) to endorse the Alma Mater Society (AMS) of UBC Vancouver's petition calling for the timely extension of the SkyTrain Millennium line from Arbutus Station to the UBC Vancouver campus.

The UNA represents the more than 15,000 residents living in the UBC campus neighbourhoods and delivers municipal-like services within these areas through an agreement with UBC. Our residents rely on the public transportation system to access other parts of Metro Vancouver for work, education, and leisure. Extending the SkyTrain Millennium line to the UBC Vancouver campus would significantly improve access for people from across Metro Vancouver to education, employment, and healthcare on campus. In addition, the benefits apply in the opposite direction – residents living at UBC would have improved access to the range of services, opportunities, and amenities available across Metro Vancouver.

In light of these considerations, the UNA calls on your government to:

- advance the project to the full business case stage expeditiously;
- provide a clear timeline for the project's planned progress; and
- commit to funding the extension, along with federal partners.

Sincerely,

[Signature]

Eagle Glassheim  
Chair  
University Neighbourhoods Association

CC: The Honorable Mike Farnworth, Minister of Transportation & Transit  
Paul Thorkelsson, UNA Chief Administrative Officer  
Solomon Yi-Kieran, AMS Vice-President of External Affairs



**Report Date:** June 20, 2025  
**Meeting Date:** July 22, 2025  
**From:** Athena Koon, Finance Manager  
**Subject:** FY2024/25 Audited Financial Statements & Auditors Report

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## Background

The annual financial audit of the UNA, which began in May 2025, has now been completed.

The attached audited financial statements package, along with the report to the Board of Directors, is now ready for the Committee's review and subsequent Board approval.

Representatives from Johnsen Archer LLP will be attending the meeting to present the draft reports to the Finance & Audit Committee and answer any questions the Committee may have regarding the audit findings.

The representatives from Johnsen Archer LLP to present the audit findings this year will be Leroy Van Spronsen (Partner, Johnsen Archer LLP) and Tahir Jamal (Manager, Johnsen Archer LLP).

No adjustments are required for the audit, and the preliminary Q4 financial results presented to the Board in early June remain unchanged.

## Decision Requested

*THAT the Board approve the UNA's audited financial statements for the year ended on March 31, 2025, and that the Chair be authorized to sign the audited financial statements on behalf of the Board.*

## Discussion

The annual audit for FY2024/25 started on the second week of May 2025 and finished by the third week of June 2025 as planned. The UNA Finance department was involved in assisting and providing all the samples and required documents to complete the scheduled field work. In total, we have provided over a few hundred samples, along with files for testing. The work was completed on schedule without issue.

The draft audited financial statements concluded with the following totals:





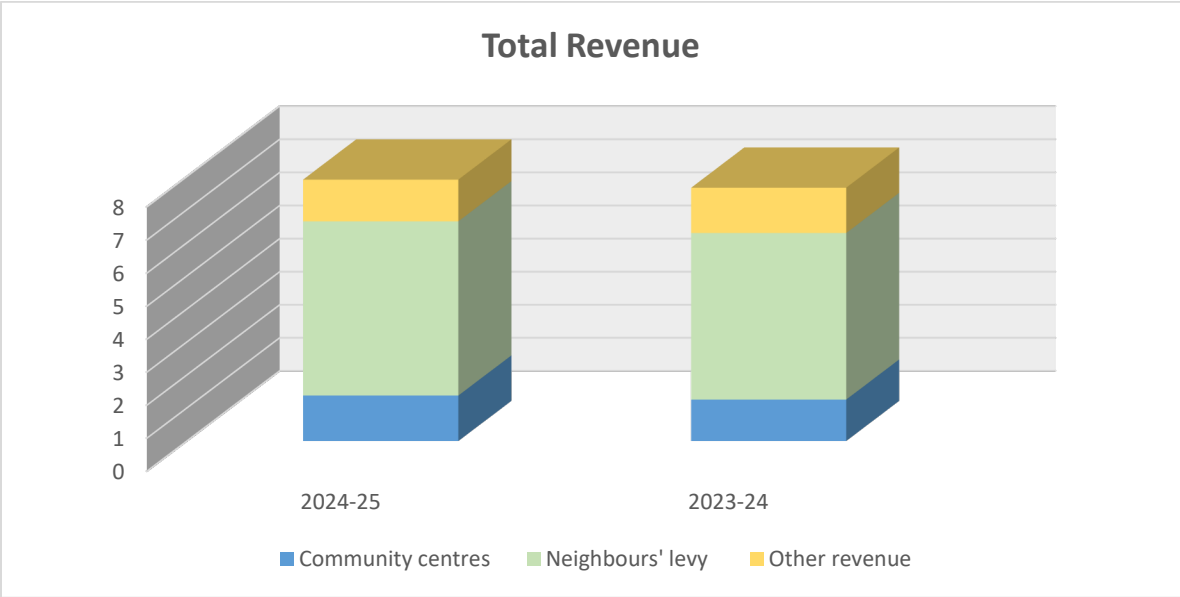
| <b>Fiscal Year</b>        | <b>2024-25</b> | <b>2023-24</b> |
|---------------------------|----------------|----------------|
| <b>Total Revenue</b>      | \$7,910,177    | \$7,665,089    |
| <b>Total Expenditures</b> | \$7,626,703    | \$6,713,235    |
| <b>Total Surplus</b>      | \$283,474      | \$951,854      |
| <b>Total Assets</b>       | \$4,307,647    | \$4,462,444    |
| <b>Total Liabilities</b>  | \$1,166,827    | \$1,605,098    |
| <b>Total Equity</b>       | \$3,140,820    | \$2,857,346    |

The UNA's surplus for FY2024/25 was \$283,474. Based on our preliminary results before the audit was completed, a financial summary and analysis was done and presented to the Board in-June 2025 and the surplus number remain unchanged.

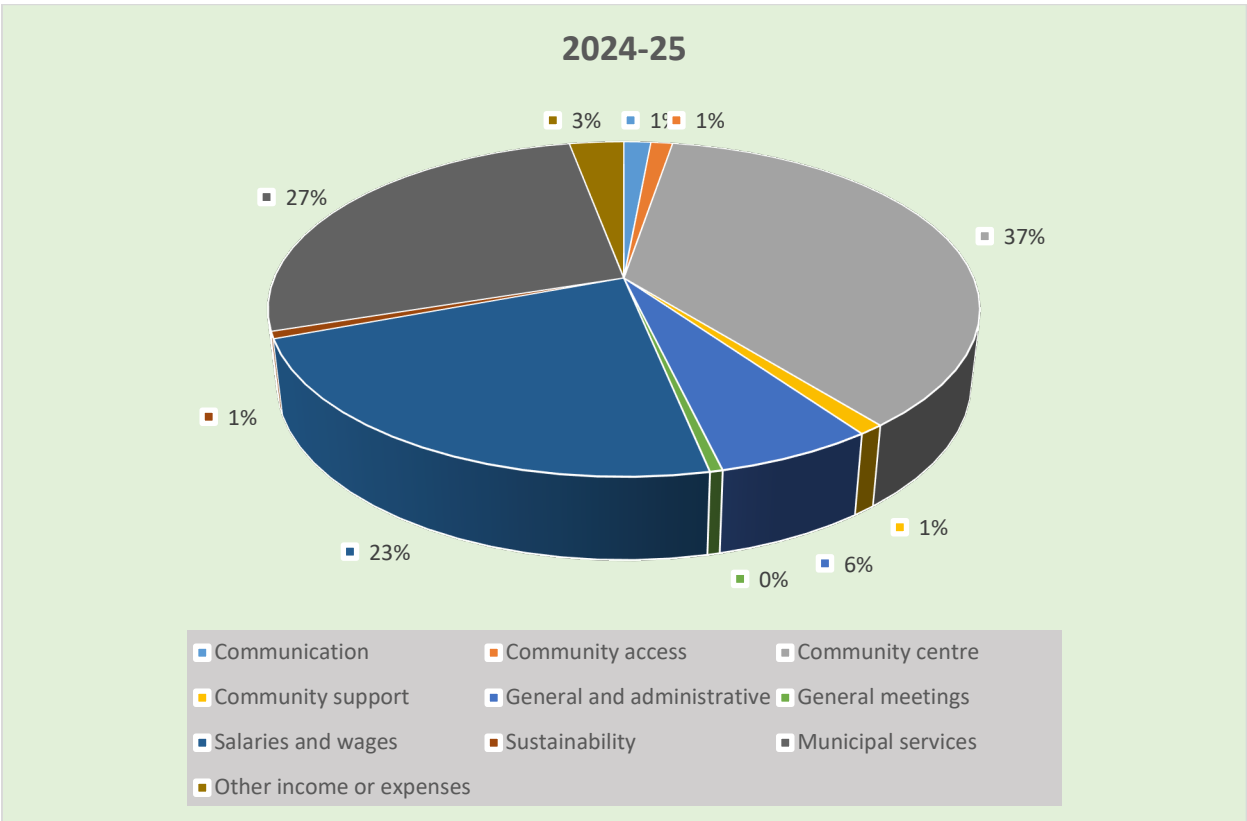
Once the Board approves the final audited financial statements, they will then be published on the UNA website and will be brought to the Annual General Meeting for presentation in late-September 2025. The final audited financial statements will also be sent to UBC for reference.

These supplementary notes are provided to assist as background information for the FY2024/25 audited financial statements.

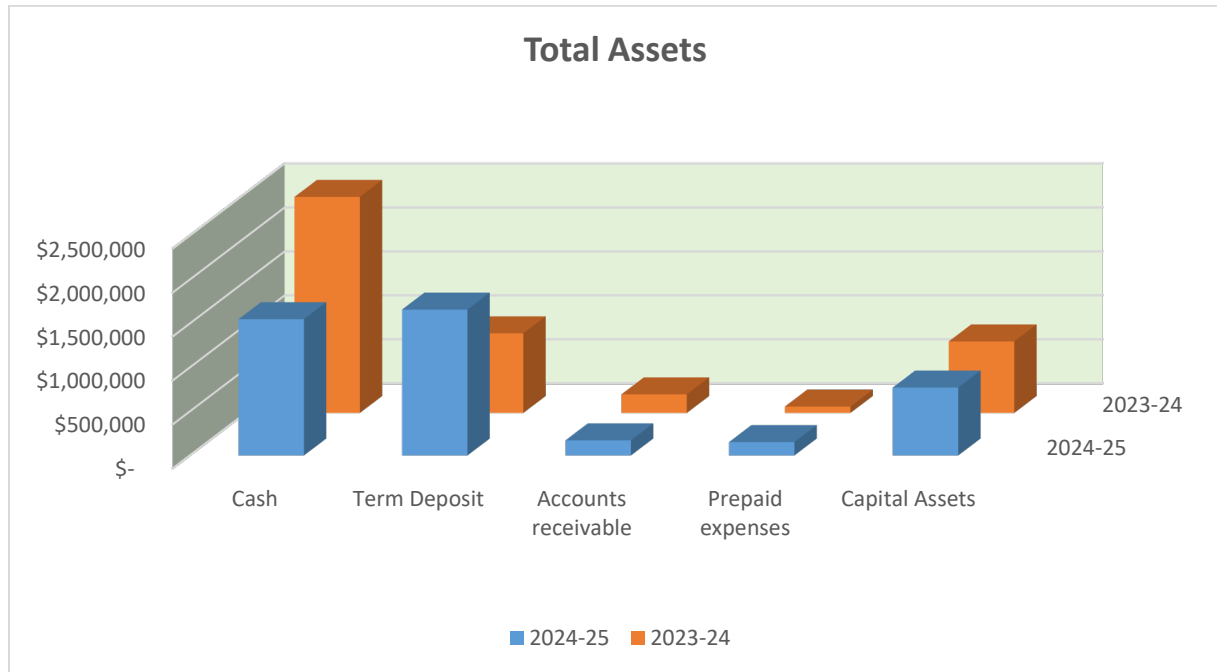
**Total Revenue**



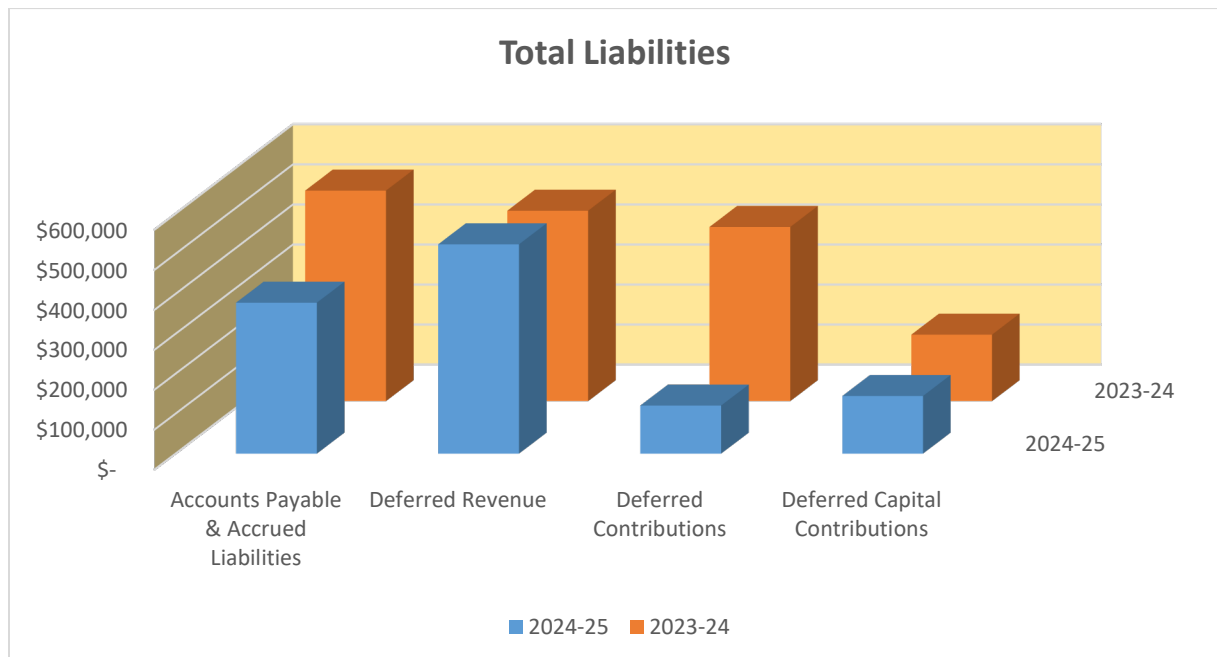
**Total Expenditures**



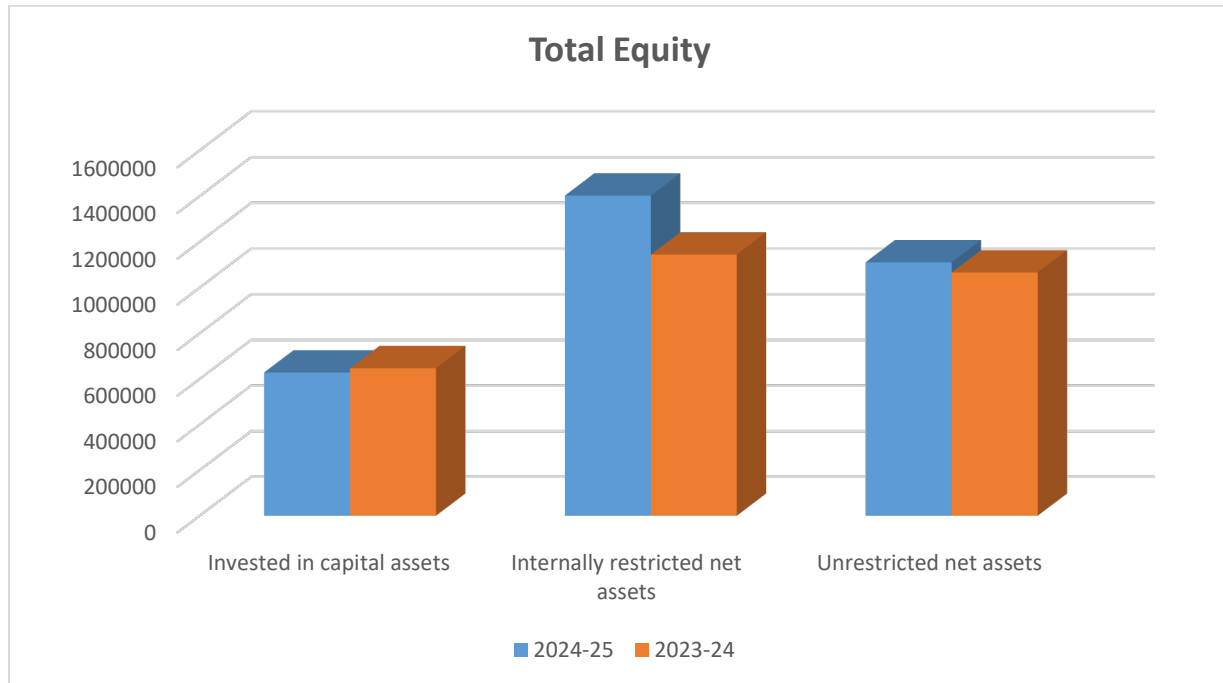
### Total Assets



### Total Liabilities



### Total Equity



### Financial Implications

None.

### Operational Implications

None.

### Strategic Objective

Governance

### Attachments

1. Johnson Archer LLP – Draft FY2024/25 Audited Financial Statements
2. Johnson Archer LLP – Draft Auditors Report



UNIVERSITY  
NEIGHBOURHOODS  
ASSOCIATION

**UNA BOARD MEETING  
OPEN SESSION**

**Concurrence**

None.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Athena Koon', written over a horizontal line.

Athena Koon  
Finance Manager

A handwritten signature in black ink, appearing to read 'Paul Thorkelsson', written over a horizontal line.

Paul Thorkelsson  
Chief Administrative Officer

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**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Financial Statements**  
**Year Ended March 31, 2025**

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*Draft for discussion purposes only*

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Index to Financial Statements**  
**Year Ended March 31, 2025**

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| FINANCIAL STATEMENTS                   |        |
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| Statement of Revenues and Expenditures | 4      |
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## INDEPENDENT AUDITOR'S REPORT

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To the Members of University Neighbourhoods Association

### *Report on the Financial Statements*

#### *Opinion*

We have audited the financial statements of University Neighbourhoods Association (the "Association"), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and 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 Association as at March 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

#### *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 Association in accordance with 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 ASNPO, 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 Association'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 those charged with governance either intend to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

(continues)



Independent Auditor's Report to the Members of University Neighbourhoods Association (*continued*)

*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 Association'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 Association'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 Association 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.

*Report on Other Legal and Regulatory Requirements*

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Surrey, B.C.  
June 26, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Statement of Financial Position**  
**March 31, 2025**

|   | 2025                | 2024         |
|---|---------------------|--------------|
| <b>ASSETS</b>                                     |                     |              |
| Current assets                                    |                     |              |
| Cash  | \$ 1,550,708        | \$ 2,458,132 |
| Term deposits (Note 4)                            | 1,660,194           | 906,245      |
| Accounts receivable                               | 172,291             | 211,587      |
| Prepaid expenses                                  | 152,013             | 72,909       |
|   | <b>3,535,206</b>    | 3,648,873    |
| Capital assets (Note 5)                           | <b>772,441</b>      | 813,571      |
|   | <b>\$ 4,307,647</b> | \$ 4,462,444 |
| <b>LIABILITIES</b>                                |                     |              |
| Current liabilities                               |                     |              |
| Accounts payable and accrued liabilities (Note 6) | \$ 378,084          | \$ 526,461   |
| Deferred revenue (Note 7)                         | 523,830             | 476,311      |
|   | <b>901,914</b>      | 1,002,772    |
| Deferred contributions (Note 8)                   | <b>120,468</b>      | 435,659      |
| Deferred capital contributions (Note 9)           | <b>144,445</b>      | 166,667      |
|   | <b>1,166,827</b>    | 1,605,098    |
| <b>NET ASSETS</b>                                 |                     |              |
| Invested in capital assets                        | <b>627,996</b>      | 646,904      |
| Internally restricted (Note 10)                   | <b>1,402,063</b>    | 1,144,214    |
| Unrestricted fund                                 | <b>1,110,761</b>    | 1,066,228    |
|   | <b>3,140,820</b>    | 2,857,346    |
|   | <b>\$ 4,307,647</b> | \$ 4,462,444 |

Commitments (Note 12)

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
Chair

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2025**

|  | 2025              | 2024              |
|--|-------------------|-------------------|
| <b>Revenue</b>   |                   |                   |
| Community centres  | \$ 1,378,576      | \$ 1,255,844      |
| Neighbours' levy (Note 11)   | 5,270,971         | 5,040,600         |
| Other revenue  | 1,260,630         | 1,368,645         |
|  | <b>7,910,177</b>  | <b>7,665,089</b>  |
| <b>Community services</b>  |                   |                   |
| Communication  | 111,671           | 84,357            |
| Community access   | 89,700            | 84,100            |
| Community centre   |                   |                   |
| Direct operating costs   | 671,536           | 616,548           |
| Programming  | 874,034           | 810,223           |
| Salaries and benefits  | 1,244,105         | 1,100,598         |
| Community support  | 75,451            | 38,207            |
| General and administrative   | 463,182           | 442,498           |
| General meetings   | 37,490            | 6,816             |
| Salaries and wages (Note 13)                                       | 1,716,064         | 1,608,620         |
| Sustainability   | 52,327            | 40,493            |
|  | <b>5,335,560</b>  | <b>4,832,460</b>  |
| <b>Municipal services</b>  |                   |                   |
| Common area maintenance  | 1,724,786         | 1,356,608         |
| Direct operating costs   | 128,809           | 120,555           |
| Insurance  | 212,566           | 209,632           |
|  | <b>2,066,161</b>  | <b>1,686,795</b>  |
| Excess of revenue over expenditures before other income (expenses) | <b>508,456</b>    | <b>1,145,834</b>  |
| <b>Other expenses (income)</b>                                     |                   |                   |
| Amortization of capital assets                                     | 234,303           | 215,727           |
| Amortization of deferred capital contributions                     | (22,222)          | (22,222)          |
| Loss on disposal of capital assets                                 | 12,901            | 475               |
|  | <b>224,982</b>    | <b>193,980</b>    |
| <b>Excess of revenue over expenditures for the year</b>            | <b>\$ 283,474</b> | <b>\$ 951,854</b> |

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2025**

|   | Invested in<br>Capital Assets | Internally<br>Restricted<br>(Note 10) | Unrestricted        | 2025                | 2024                |
|---|-------------------------------|---------------------------------------|---------------------|---------------------|---------------------|
| <b>Net assets - beginning<br/>of year</b>           | \$ 646,904                    | \$ 1,144,214                          | \$ 1,066,228        | <b>\$ 2,857,346</b> | \$ 1,905,492        |
| Excess (deficit) of<br>revenue over<br>expenditures | (224,982)                     | -                                     | 508,456             | <b>283,474</b>      | 951,854             |
| Fund transfer                                       | 206,074                       | -                                     | (206,074)           | -                   | -                   |
| Reallocation of funds                               | -                             | 257,849                               | (257,849)           | -                   | -                   |
| <b>Net assets - end of year</b>                     | <b>\$ 627,996</b>             | <b>\$ 1,402,063</b>                   | <b>\$ 1,110,761</b> | <b>\$ 3,140,820</b> | <b>\$ 2,857,346</b> |

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Statement of Cash Flows**  
**Year Ended March 31, 2025**

|  | 2025         | 2024         |
|--|--------------|--------------|
| <b>Operating activities</b>                      |              |              |
| Excess of revenue over expenditures for the year | \$ 283,474   | \$ 951,854   |
| Items not affecting cash:                        |              |              |
| Amortization of capital assets                   | 234,303      | 215,727      |
| Amortization of deferred capital contributions   | (22,222)     | (22,222)     |
| Loss on disposal of capital assets               | 12,901       | 10,683       |
|  | 508,456      | 1,156,042    |
| Changes in non-cash working capital:             |              |              |
| Accounts receivable                              | 39,296       | (155,048)    |
| Prepaid expenses                                 | (79,104)     | 22,846       |
| Accounts payable and accrued liabilities         | (148,377)    | 60,403       |
| Deferred revenue                                 | 47,519       | 19,695       |
|  | (140,666)    | (52,104)     |
| Cash flow from operating activities              | 367,790      | 1,103,938    |
| <b>Investing activity</b>                        |              |              |
| Purchase of capital assets                       | (206,074)    | (248,172)    |
| <b>Financing activities</b>                      |              |              |
| Deferred contributions                           | (315,191)    | 29,414       |
| Redemption (purchase) of term deposits           | (753,949)    | 700,000      |
| Cash flow from (used by) financing activities    | (1,069,140)  | 729,414      |
| <b>Increase (decrease) in cash</b>               | (907,424)    | 1,585,180    |
| Cash - beginning of year                         | 2,458,132    | 872,952      |
| <b>Cash - end of year</b>                        | \$ 1,550,708 | \$ 2,458,132 |

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

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**1. NATURE OF OPERATIONS**

University Neighbourhoods Association (the "Association") is a not-for-profit organization incorporated under the Society Act of British Columbia on May 29, 2002. The Association represents the residents of the University of British Columbia ("UBC") neighbourhoods and delivers municipal-like services to them. The Association operates within the guidelines of its constitution and by-laws and the Neighbours' Agreement (the "Agreement") between the Association and UBC.

The Association's operations, as outlined in the Agreement, are funded by levies collected by UBC, community centres, and other revenue.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and incorporate the following significant accounting policies:

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a straight-line basis:

|                                |          |
|--------------------------------|----------|
| Computer hardware and software | 3 years  |
| Equipment and fixtures         | 10 years |
| Leasehold improvements         | 15 years |
| Website                        | 5 years  |

Capital assets are amortized once put into use. No amortization is recorded in the year of disposition. Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

The Association regularly reviews its capital assets to eliminate obsolete items.

Capital assets are written down when they no longer provide any long-term service potential to the Association. Any write-down is recognized as an expense to the extent an asset's carrying value exceeds its residual value.

*(continues)*

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)**

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Unrestricted contributions including service levies are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are deferred and recognized as revenue in the year in which the related expenditures are incurred. Contributions externally restricted for the purchase of capital assets are deferred and amortized into revenue at the amortization rate of the related capital assets.

Internally restricted net assets consist of deferred operating contributions internally restricted by the Association to be used for board-approved projects, as well as funds internally restricted for future capital purchases.

Other revenue such as investment income, community centre fees, newspaper and miscellaneous are deferred and recognized as revenue when earned.

Donated materials and services

The Association does not record the value of donated materials and services as their fair value cannot be reliably measured.

Financial instruments

Financial instruments originated through arm's length transactions are initially measured at fair value. Financial instruments originated through related party transactions are initially measured at cost, except for derivative contracts and investments in equity or debt securities that are quoted in an active market. In subsequent periods financial instruments initially measured at cost continue to be measured at cost.

Subsequent measurement of financial instruments initially measured at fair value depends on their nature:

- Derivative contracts and investments in debt and equity securities that are quoted in an active market are subsequently measured at fair value;
- Financial instruments which management elects to measure at fair value are subsequently measured at fair value;
- All other financial assets and liabilities are measured at amortized cost.

Financial instruments carried at cost are tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments that will subsequently be measured at fair value are expensed when incurred. Transaction costs on financial instruments that will subsequently be measured at amortized cost are deferred and amortized over the life of the related instrument.

*(continues)*

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)**

Measurement uncertainty

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. These estimates include valuation of accounts receivable, capital assets, accrued liabilities, and deferred revenue. Such estimates are periodically reviewed and any adjustments necessary are reported in the period in which they become known. Actual results could differ from these estimates.

Government assistance

Government assistance is recorded as receivable when the Association qualifies under the terms of a government program and the amount of assistance can be reasonably estimated. Government assistance for current expenses is recorded as other revenue. Government assistance for future expenses is deferred and recognized into revenue in the same period as the related expenses are incurred.

Leases

Leases are classified as either capital or operating leases. At the time the Association enters into a capital lease, an asset is recorded with its related long-term obligation to reflect the acquisition and financing. Rental payments under operating leases are expensed on a straight-line basis over the lease term.

**3. FINANCIAL INSTRUMENTS**

The Association's financial instruments consist of cash, term deposits, accounts receivable, and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest, currency, or commodity risks arising from these financial instruments.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from customers. In order to reduce its credit risk, the Association reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts of \$nil (2024 - \$nil) is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information.

Fair Values

The Association's carrying values of cash, term deposits, accounts receivable, and accounts payable and accrued liabilities approximate their fair values due to the immediate or short-term maturity of these instruments.



**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

**4. TERM DEPOSITS**

The Association has two term deposits in the form of guaranteed investment certificates ("GIC") of \$1,160,194 and \$500,000, accruing interest at 4.95% and 4.30% per annum, and with maturity dates of July 23, 2025 and July 23, 2026, respectively.

**5. CAPITAL ASSETS**

|                                | Cost                | Accumulated<br>amortization | 2025<br>Net book<br>value | 2024<br>Net book<br>value |
|--------------------------------|---------------------|-----------------------------|---------------------------|---------------------------|
| Computer hardware and software | \$ 263,080          | \$ 166,461                  | \$ 96,619                 | \$ 38,514                 |
| Equipment and fixtures         | 1,394,397           | 1,063,379                   | 331,018                   | 411,096                   |
| Leasehold improvements         | 812,119             | 480,440                     | 331,679                   | 348,542                   |
| Website                        | 148,250             | 135,125                     | 13,125                    | 15,419                    |
|                                | <b>\$ 2,617,846</b> | <b>\$ 1,845,405</b>         | <b>\$ 772,441</b>         | <b>\$ 813,571</b>         |

As at March 31, 2025, no events or changes in circumstances had occurred which indicated that capital assets require a write-down.

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Included in accounts payable and accrued liabilities are the following government remittances payable:

|                                | 2025             | 2024             |
|--------------------------------|------------------|------------------|
| Employer Health Tax payable    | \$ 13,030        | \$ 18,821        |
| Goods and Services Tax payable | -                | 63,444           |
|                                | <b>\$ 13,030</b> | <b>\$ 82,265</b> |

**7. DEFERRED REVENUE**

|  | 2025              | 2024              |
|--|-------------------|-------------------|
| Balance at beginning of year                     | \$ 476,311        | \$ 456,616        |
| Current year additions                           | 523,830           | 476,311           |
| Less: amounts taken into revenue during the year | (476,311)         | (456,616)         |
|  | <b>\$ 523,830</b> | <b>\$ 476,311</b> |

Deferred revenue represents 2025 recreational fees received during the year for programs which have yet to occur.

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

**8. DEFERRED CONTRIBUTIONS**

Deferred contributions are contributions into the Community Field Replacement Reserve to replace field facilities at the end of their useful lives as set out in the University Hill Secondary School Artificial Playfield Joint Use Agreement (the "Joint Use Agreement") between UBC and The Board of Education of School District No. 39 (the "School Board").

The Association was appointed by UBC as manager through the Wesbrook Place Artificial Playfield License Agreement (the "License Agreement") to perform certain functions as described in the Joint Use Agreement.

**9. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions represent funding received from The Neighbours' Fund (a fund managed by UBC, consisting of monies raised by way of service levies collected by UBC) to complete leasehold improvements for the Community Centres. This deferred contribution is amortized to operations on the same basis as the related leasehold improvements.

|                                | 2025              | 2024              |
|--------------------------------|-------------------|-------------------|
| Deferred capital contributions | \$ 586,543        | \$ 586,543        |
| Accumulated amortization       | (442,098)         | (419,876)         |
|                                | <b>\$ 144,445</b> | <b>\$ 166,667</b> |

**10. INTERNALLY RESTRICTED NET ASSETS**

Internally restricted net assets consist of deferred operating contributions internally restricted by the Association to be used for future capital projects.

|                                 | 2025             | 2024             |
|---------------------------------|------------------|------------------|
| <b>Capital reserve</b>          |                  |                  |
| Opening                         | 1,144,214        | 700,000          |
| Transfer from unrestricted fund | 257,849          | 444,214          |
|                                 | <b>1,402,063</b> | <b>1,144,214</b> |

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

**11. NEIGHBOURS' LEVY**

Neighbours' levy funding is recorded net of reserve transfers and contributions, and withdrawals to UBC.

|                                      | 2025         | 2024         |
|--------------------------------------|--------------|--------------|
| Neighbours' Levy                     | \$ 9,659,244 | \$ 8,625,731 |
| Net Reserve Transfers                | (538,644)    | (421,447)    |
| Total Neighbours' Levy & Reserves    | 9,120,600    | 8,204,284    |
| UBC Withdrawals                      | (3,761,780)  | (3,079,712)  |
| Net Levy Revenue                     | 5,358,820    | 13,328,856   |
| Unrecoverable Goods and Services Tax | (87,849)     | (83,972)     |
| Amount Available to the UNA          | \$ 5,270,971 | \$ 5,040,600 |

The Neighbours Agreement 2024 stipulates that portions of the Neighbours' Levy revenue are transferred to the Neighbours' Fund's Infrastructure and Capital Reserve, Contingency Reserve, and Stabilization Reserve. Similarly, pursuant to a license agreement with UBC dated October 3, 2012, an amount from the Neighbour's Levy revenue is transferred to the Neighbours' Fund's Community Field Replacement Reserve. Net reserve transfers consists of those contributions.

Pursuant to a letter agreement with UBC dated July 19, 2021, the Association was obligated to pay \$85,390 to UBC as a contribution towards the operating costs of UBC's recreational and cultural facilities. This debt became due on March 31, 2024. The Association authorized UBC to withdraw the funds from the Neighbours' Fund in the current fiscal year.

UBC withdrawals consist of amounts withdrawn by UBC out of the Neighbours' Fund and include the Stormwater and Sewage charges, as well as amounts withdrawn to pay the Fire Services fee.

**12. COMMITMENTS**

The Association has entered into a lease agreement for its premises and has committed to the following minimum annual lease payments. Included in these payments are commitments for facility services, photocopier services, and a vehicle.

|      |                   |
|------|-------------------|
| 2026 | \$ 61,472         |
| 2027 | 62,040            |
| 2028 | 61,479            |
| 2029 | 19,932            |
|      | <u>\$ 204,923</u> |

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

**13. DIRECTORS' AND EMPLOYEE'S SALARIES**

The Association paid the following amounts to directors and the Chair:

|                        | <b>2025</b>      | <b>2024</b>      |
|------------------------|------------------|------------------|
| <u>Directors</u>       |                  |                  |
| Ali Mojdehi            | \$ -             | \$ 5,213         |
| Eagle Glassheim        | 7,216            | 6,944            |
| Fei Liu                | 6,347            | 6,944            |
| Murray McCutcheon      | 7,216            | 6,944            |
| William Holmes         | 7,216            | 6,944            |
| Zheng Kang             | 811              | 6,944            |
| Richard Watson (Chair) | 10,824           | 10,416           |
|                        | <b>\$ 39,630</b> | <b>\$ 50,349</b> |

Additionally, the Association paid \$1,227,680 (2024 - \$837,615) to eleven (2024 - eight) employees, whose total annual remuneration exceeded \$75,000.

# **University Neighbourhoods Association**

*Report to the Board of Directors  
Year ended March 31, 2025*

June 18, 2025

Board of Directors  
University Neighbourhoods Association  
202-5923 Berton Avenue  
Vancouver, BC V6S 0B3

Dear Members of the Board of Directors:

We have completed our audit of the financial statements of University Neighbourhoods Association for the year ended March 31, 2025, and we propose to issue an unqualified report on those financial statements.

We have issued the accompanying report to assist members of the Board in their review of the financial statements. We would like to express our thanks to the management and staff of the Association who assisted us in carrying out our work.

We are available to meet with any member of the Board to discuss the contents of this report and any other matters which you consider appropriate.

Yours very truly,

Leroy Van Spronsen, CPA, CGA\*  
Partner  
\*Incorporated Professional

Encl.

*The matters raised in this and other reports, which flow from the audit, are only those which have come to our attention through our audit and we believe, need to be brought to your attention. They are not a comprehensive record of all the matters arising, in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.*

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# **I Overview of Our Audit**

Current auditing standards in Canada require Johnsen Archer LLP to communicate with those having oversight responsibility for the financial reporting process of University Neighbourhoods Association (“the Association”) with regard to the planning of the audit.

The financial statements of the Association were the responsibility of the Association’s management. Our responsibility as auditor was to express an opinion as to whether the Association’s financial statements present fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian generally accepted accounting standards for Not-For-Profit Organizations.

It is important to recognize that there were inherent limitations in the auditing process. For example, audits are based on the concept of selective testing of the data underlying the financial statements and are, therefore, subject to the limitation that material misstatements arising from the consequences of errors or fraud, or illegal acts, if any exist, may not be detected. Also, because of the nature of fraud (including attempts at concealment through collusion and forgery) an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a fraud even if the fraud is material in amount.

During our audit we conducted enquiries of management and others within the Association, considered results of analytical procedures and considered whether there are conditions generally present to commit fraud. We assessed risks of fraud throughout the audit and evaluated management’s programs and controls relating to fraud. As part of our audit we examined journal entries and accounting estimates, for biases, and added an element of unpredictability in audit procedures. Part of the governance role of the board is to understand the risks of the Association and management’s responses to those risks, including fraud.

Effective internal controls and procedures reduce the likelihood that errors, fraud or illegal acts will occur and remain undetected; however, it does not eliminate that possibility. Our responsibility regarding fraud was to obtain reasonable assurance that material misstatements resulting from fraud will be detected. Accordingly, while we cannot guarantee that all errors, fraud or illegal acts, if present, have been detected, our audit provides reasonable, but not absolute, assurance of detecting errors or fraud that would have had a material effect on the financial statements as well as illegal acts having a direct and material effect on the financial statements.

We have substantially completed our audit of the financial statements of the Association. We conducted our audit in accordance with Canadian Auditing Standards for not-for-profit organizations. In the course of our work, we did not encounter any unresolved matters material to the financial statements that, in our judgment, required adjustment or reclassification. We confirm that there are no disagreements between management and ourselves about matters that could be significant to the Association's financial statements.

Before finalizing the audit, the following still require additional audit procedures to be performed:

- Clarification on lease commitments
- Journal entry testing
- Search for unrecorded liabilities testing
- Approval by those in governance



We believe we have been given access to all records, documents, and other information we required. Management and employees of the Association have given us their full cooperation throughout the year and kept us informed of important transactions and events.

In addition, we further understood that you required:

- Comments, if any, on internal controls and other matter we believe will be of interest to you;
- Information and comments on new and proposed technical pronouncements and regulatory requirements that may affect the financial statements of the Association.

In the course of our work, we identified various business matters which have been discussed further under Part III below.

## II Engagement Team

**Leroy Van Spronsen, CPA,  
CGA**  
Engagement Leader

- Has the overall authority and responsibility for the audit engagement and key conclusions reached by the engagement team on all accounting and auditing matters
- Performed quality control on all reports and other information prepared by Johnsen Archer LLP to help ensure the form, content and disclosures meet the latest firm and professional standards

**Tahir Jamal, BSc., CPA**  
Manager

- Reviewed all reports and other information which Johnsen Archer LLP opined or attested to help ensure that the form, content and disclosures met the latest firm and professional standards
- Identified, scheduled and supervised the professionals who performed the day-to-day audit work for the Association, and reported directly to the partner

**Harmeet Rattanpal**  
Senior Accountant

- Oversaw and reviewed all audit work prepared by the staff accountant
- Served as the day-to-day audit liaison between the Association and Johnsen Archer LLP

**Preet Randhawa**  
Staff Accountant

- Completed all audit field work
- Prepared working paper file
- Examined audit evidence
- Prepared all related analysis
- Reported directly to Senior and Manager

### III Significant Audit, Accounting and Financial Reporting Matters

A key aspect of our audit approach is to focus our audit on those risks that may impact financial reporting.

Below is a summary of the risk analysis of the Association:

| Risk Identified   | Audit Response  |
|---|---|
| <b>Self-review Threat</b><br>During our audit, we may be required to propose journal entries, which raises the issue of self-review as a risk | All journal entries will be explained in detail to management and assurance sought, through discussion, to ensure they are fully understood and embraced by the client. Management reviews all proposed entries and ultimately signs off by posting them to the general ledger. |
| <b>Overstatement of Expenses</b><br>There is a presumed high risk of overstatement of expenses for non-for-profit organizations               | Expense items recorded throughout the year will be tested and examined for existence and accuracy based on the audit approach.  |

### IV Internal Controls and Business Issues

We considered the Association's system of internal control in order to determine audit procedures for the purpose of expressing our opinion on the financial statements. We are not obligated to search for matters beyond those that come to our attention during the normal course of planning and performing the audit. Accordingly, an audit would not usually identify all matters of interest to management in discharging its responsibilities.

## V Other Required Communications

CPA Canada Handbook Section CAS 240, “Communications with Those Having Oversight Responsibility for the Financial Reporting Process” sets out certain specific areas for communication with the Board of directors. Those that are relevant in your circumstances are as follows:

### *Fraud, Errors and Illegal Acts*

We are required to inform the Board of Directors whether, as a result of our testing, we have become aware of any fraudulent or illegal acts. Our audit tests are not specifically designed to detect such items, although should we become suspicious or aware of any occurrences, we would report directly to you. We expect management to inform the Board of Directors and the auditor about any fraud, whether or not material that involves management or other employees who have a significant role in internal controls.

Part of your governance role is to understand the risks of the business, including fraud, and management’s response. We would like to:

- Obtain your view on fraud
- Share our view on fraud, responsibility and procedures

As part of our assessment of risk of fraud, we considered the following, as applicable:

- Key incentives and pressures to commit fraud
- Journal entries and other adjustments
- Accounting estimates
- Significant unusual transactions
- Suspense accounts

### *Audit Response*

During the course of our audit, we detected no circumstances of fraud or suspected fraud and encountered no illegal acts. No such matters have been brought to our attention by management or the Board of Directors. We remind you that this absence of evidence detected during our work does not mean that fraud has not occurred.

### ***Independence***

We are required to communicate to the Board of Directors, at least annually, all relationships between the Association and Johnsen Archer LLP that, in our professional judgment, may reasonably be thought to bear on our independence.

#### ***Audit Response***

We confirm our independence as of the date of this Audit Report.

### ***Qualitative Aspects of Accounting Principles***

The primary responsibility for establishing the Association's accounting principles rests with management. To assist the Board of Directors in its review of the financial statements, we have had an open and frank discussion with management about our professional judgments on the qualitative aspects of accounting principles used by the Association. This discussion included items that have a significant effect on the understandability, reliability, and comparability of the financial statements.

#### ***Audit Response***

The Association's significant account policies are summarized in Note 2 to the financial statements. At this time, we are not aware of any inappropriate policies adopted by the Association, or any instances where another accounting policy might be thought to be more appropriate.

### ***Other Communications and our Response***

- We are not aware of any management consultations with other accountants relating to potential audit issues.
- We are not aware of any issues with management in connection with the recurring appointment of us as auditors.
- There were no serious difficulties encountered while performing the audit.

***Summary of Adjusted Differences***

There were no adjusted differences to note.

***Summary of Unadjusted Differences***

There were no unadjusted differences to note.

Draft For Discussion Purposes Only

## **Appendix A – Client’s Representation Letter**

Draft For Discussion Purposes Only

# UNIVERSITY NEIGHBOURHOODS ASSOCIATION

#202 – 5923 Berton Avenue  
Vancouver, BC V6S 0B3

June 26, 2025

Johnsen Archer LLP  
300 - 7485 130th Street  
Surrey, B.C. V3W 1H8

Dear Sir / Madam:

We are providing this letter in connection with your audit of the financial statements of University Neighbourhoods Association as of March 31, 2025 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of University Neighbourhoods Association in accordance with Canadian accounting standards for not-for-profit organizations.

We acknowledge that we are responsible for the fair presentation of the non-consolidated financial statements in accordance with Canadian accounting standards for non-for-profit organizations and for the design and implementation of internal control to prevent and detect fraud and error. We have assessed the risk that the non-consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the non-consolidated financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of monetary value, if it is probable that its omission from or misstatement in the non-consolidated financial statements would influence the decision of a reasonable person relying on the non-consolidated financial statements.

We confirm, to the best of our knowledge and belief, as of June 26, 2025 the following representations made to you during your audit.

1. The financial statements referred to above present fairly, in all material respects, the financial position of the Association as at March 31, 2025, and the results of its operations and its cash flows for the period then ended, in accordance with Canadian accounting standards for not-for-profit organizations.
2. We have made available to you all financial records and related data and all minutes of the meetings of directors and committees of directors.
3. We have responded fully to all enquiries made to us and have made available to you all accounting and financial records and related data of the Association during your audit.



4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. All financial statement misstatements identified and discussed with us in the course of the examination have been recorded.
5. We have assessed the ability of the Society to continue as a going concern, and determined that the use of the going concern assumption is appropriate in these financial statements. We have disclosed to you all information relevant to the use of the going concern assumption in the financial statements.
6. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
7. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in financial statements or as the basis of recording a contingent loss.
8. We have identified to you all known related parties and related party transactions, including guarantees, non-monetary transactions and transactions for no consideration.
9. We have no knowledge of fraud or suspected fraud affecting the entity involving management; employees who have significant roles in internal control, or others, where the fraud could have a nontrivial effect on the financial statements.
10. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
11. We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
13. All related party transactions have been appropriately measured and disclosed in the financial statements.
14. We have disclosed to you all material transactions undertaken during the period, including non-monetary transactions and those for no consideration.
15. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
16. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
17. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
18. The Association has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements. This includes:

- (a) Appropriate provisions for idle, abandoned, destroyed or obsolete assets or where site restoration costs will be necessary; and
  - (b) Impairments in the value of goodwill or intangible assets.
19. We have disclosed to you, and the Association has complied with, all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
20. There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
21. We have disclosed to you all significant customers and/or suppliers of the Association who individually represent a significant volume of transactions with our Association. We are of the opinion that the volume of transactions (e.g., sales, services, purchases, borrowing and lending) done by the Association with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the Association.
22. Provision has been made for any material loss to be sustained in the fulfillment of, or from an inability to fulfill, any sales commitments.
23. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.
24. There were no inventories on consignment, bill-and-hold, or other arrangements, either owned by us or by our suppliers. Provision, when material, has been made (i) to reduce excess or obsolete inventories to their estimated net realizable value and (ii) for any loss to be sustained as a result of purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of the prevailing market prices.
25. There are no material unrecorded assets or contingent assets (such as claims related to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.
26. We have disclosed to you all significant estimates and fair value measurements. We are of the opinion that:
- a) The measurement methods used are permitted under Canadian generally accepted accounting principles and appropriate in the circumstances;
  - b) The underlying assumptions are reasonable and reflect management's best estimates considering existing market information;
  - c) The method of valuation has been applied consistently;
  - d) The assumptions are consistent with management's intended courses of action; and
  - e) Financial statement disclosures are in accordance with Canadian generally accepted accounting principles.

27. We have obtained all consents that are required under applicable privacy legislation for the collection, use, and disclosure to you of personal information.
28. The minute books of the Association are a complete record of all meetings and resolutions of directors throughout the period and to the present date, with the exception of restricted closed meeting minutes.
29. We are aware of the environmental laws and regulations that have an impact on our Association and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.

**Other**

1. None of the members were in debt to the Association, other than in the ordinary course of business at the year-end or at any time during the year.
2. The Association did not make any related party transactions during the year that have not been disclosed to you.
3. All management fees, bonuses or other remuneration paid to or accrued on behalf of members or related parties represent the fair market value of services performed for, or goods provided to, the Association.
4. We hereby acknowledge that Johnsen Archer LLP have made us aware of your legal obligations under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act. We hereby acknowledge that we are aware of potential conflict of interest that may arise as a result of our legal obligations under this Act and authorize Johnsen Archer (LLP) to release and disclose information about University Neighbourhoods Association as required by statute.
5. We confirm that another auditor has not been appointed in respect of these financial statements.

Yours truly,

**UNIVERSITY NEIGHBOURHOODS ASSOCIATION**

\_\_\_\_\_  
Paul Thorkelsson  
  
\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Athena Koon  
  
\_\_\_\_\_  
Date signed

## **Appendix B – Draft Audit Report**

Draft For Discussion Purposes Only

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## Independent Auditor's Report

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To the Members of University Neighbourhoods Association

Report on the Financial Statements

### *Opinion*

We have audited the financial statements of University Neighbourhoods Association (the Association), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and 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 Association as at March 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

### *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 Association 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 those 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 ASNPO, 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 Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association 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.

#### *Report on Other Legal and Regulatory Requirements*

As required by the Societies Act of British Columbia, we report that, in our opinion, these accounting policies applied in preparing the financial statements in accordance with accounting standards for Not-For-Profit Organizations have been applied on a basis consistent with that of the preceding year.

Surrey, B.C.  
June 26, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

## **Appendix C – Independence Letter**

Draft For Discussion Purposes Only

June 26, 2025

University Neighbourhoods Association  
202 - 5923 Berton Avenue  
Vancouver, BC V6S 0B3

Attention: Mr. Paul Thorkelsson, Chief Administrative Officer

Members of the Board of Directors:

We have been engaged to audit the financial statements of University Neighbourhoods Association for the year ended March 31, 2025.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the Association and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider relevant rules and related interpretations prescribed by the Organization of Chartered Professional Accountants of British Columbia ("CPABC") and applicable legislation, covering such matters as:

- a) holding a financial interest, either directly or indirectly, in a client;
- b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- d) economic dependence on a client; and
- e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since June 25, 2024, the date of our last letter.

We are aware of the following relationships between the Association and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from April 1, 2024 to June 26, 2025.

We may provide assistance in the preparation of the financial statements, including adjusting journal entries.

These services may create a self-review threat to our independence. We, therefore, will ensure that the following safeguards are put in place:



- a) management creates the source data for all the accounting entries;
- b) management develops any underlying assumptions required with respect to the accounting treatment and measurement of the entries;
- c) management reviews and approves all journal entries proposed by us, as well as the financial statements; and
- d) someone other than the preparer reviews the proposed journal entries and financial statements.

Canadian generally accepted standards for audit engagements require that we confirm our independence to the proprietor in the context of the CPABC Code of Professional Conduct. Accordingly, we hereby confirm that we are independent with respect to the Association within the meaning of the CPABC Code of Professional Conduct as of June 26, 2025.

This report is intended solely for the use of management and others within the Association and should not be used for any other purpose.

Should you wish to discuss this matter with us further, please contact us at your earliest convenience. Thank you again for the opportunity of providing our services to your Association.

Yours truly,

JOHNSEN ARCHER LLP

Per:

Leroy Van Spronsen, CPA, CGA\*  
Partner  
\*Incorporated Professional



**Report Date:** June 19, 2025  
**Meeting Date:** July 22, 2025  
**From:** Athena Koon, Finance Manager  
**Subject:** FY2025/26 Appointment of Auditor Report

---

## Background

Pursuant to the UNA Bylaws and the *Societies Act*, the UNA is required to appoint an auditor at each annual general meeting to hold office until the close of the next annual general meeting.

This report details a recommendation to seek approval at the 2025 Annual General Meeting for the appointment of Johnsen Archer LLP as auditor until the subsequent annual general meeting.

## Decision Requested

*THAT the Board seek approval at the 2025 Annual General Meeting for the appointment of Johnsen Archer LLP as auditor until the close of the subsequent annual general meeting.*

## Discussion

The UNA Bylaws and the *Societies Act* require that the UNA retain an auditor. The UNA is also required to appoint an auditor at each annual general meeting for a term ending at the close of the next annual general meeting.

Staff recommend the appointment of Johnsen Archer LLP as the UNA's auditor for another term. Johnsen Archer LLP has been the UNA's auditor for a number of years, and they are familiar with the unique structure and context of the UNA. In addition, their proposed price is competitive based on the scale of the work provided in the market. An appointment of a different auditor is not required nor recommended at this time. Nevertheless, staff have noted the Finance & Audit Committee's interest in the UNA soliciting proposals from the market for an auditor following the 2025 Annual General Meeting.

A copy of Johnsen Archer LLP's engagement proposal for the financial statement audit of the 2025/26 fiscal year is attached to this report.



**Financial Implications**

The estimated costs for the financial statement audit of FY2025/26 are \$22,160.

**Operational Implications**

None.

**Strategic Objective**

Organizational Capacity, Governance

**Attachments**

1. Johnsen Archer LLP Engagement Proposal – 2025-2026

**Concurrence**

None.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Athena Koon', written over a horizontal line.

Athena Koon  
Finance Manager

A handwritten signature in black ink, appearing to read 'Paul Thorkelsson', written over a horizontal line.

Paul Thorkelsson  
Chief Administrative Officer

## **UNIVERSITY NEIGHBOURHOODS ASSOCIATION**

### *Engagement Proposal*

*For the fiscal year-ends March 31, 2025 and 2026*

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## **1. JOHNSEN ARCHER LLP**

### **A. Firm Profile**

Johnsen Archer LLP is a firm of Chartered Professional Accountants in Surrey, British Columbia. The firm was formed in 1983 and is currently comprised of six partners (operating through Professional Corporations) with a complement of approximately 50 staff.

The firm is a member of Abacus International, one of the largest associations of independent accounting firms in the world. This association provides representation in most major centres across North America and throughout the world.

Johnsen Archer LLP continues to experience strong growth as a result of providing clients with a unique brand of professional expertise coupled with an awareness of their business needs. Our high level of commitment to service has resulted in a significant degree of client satisfaction as evidenced by our high client retention rate and by the number of referrals received from current clients. Over a period of forty years, our firm has grown from a small proprietorship to a full-service medium-sized accounting firm. Our growth results from the commitment of our partners to the success of our clients and to the high calibre of staff that Johnsen Archer LLP has attracted over the years.

We are extremely proud of our reputation and track record with our clients.

### **B. Services Provided and Experience**

The foundation of our practice is based on assurance, accounting, and tax advisory services. Additionally, we provide a variety of related services including business advice, systems analysis, management consulting, litigation support, controllership support and a large variety of special projects as required by clients.

Johnsen Archer LLP considers accessibility of partners and senior staff to be a significant factor in the quality of service that can be provided to a client. As evidenced by our commitment to service and to ensure that our standard is met, we assign a minimum of two senior personnel as contact persons to each client. Leroy Van Spronsen (Assurance and Accounting Partner), Tahir Jamal (Assurance and Accounting Manager) and Harmeet Rattanpal (Senior Accountant) are well-versed with NPO audit engagements. The availability of these key contact people within our firm will ensure that prompt service and timely responses to all issues will be provided throughout the year.

Please visit our website, [www.johnsenarcher.ca](http://www.johnsenarcher.ca), for more information.

## **2. ENGAGEMENT STAFF**

The engagement team will be comprised of well-qualified individuals including, at the more senior level, the following:

### **Leroy Van Spronsen, CPA, CGA – Partner, Assurance and Accounting**

Leroy is the Partner overseeing risk management for our firm's accounting and audit practices. Leroy has spent his career in public practice offering accounting, assurance, taxation, and business advisory services to privately held, owner-managed enterprises and not-for-profit organizations (“NPOs”) of all sizes. Over the years, Leroy has served on many boards and currently serves on the board of directors for Affordable Housing Societies and at the church he attends.

### **Tahir Jamal, CPA – Manager, Assurance and Accounting**

Tahir joined Johnsen Archer in 2022, bringing a unique blend of skillfulness and dedication that has contributed to delivering exceptional client service. He holds a Bachelor of Science degree in Chemistry from SFU and obtained his Diploma in Accounting from UBC, which showcases his diverse background. In addition to volunteering at his mosque, Tahir works with clients in a wide range including many of our clients in the NPO sector. His expertise in reviews, audits, financial reporting, and tax planning has consistently met the complex needs of our clients.

### **Harmeet Rattanpal – Senior Accountant**

Harmeet joined Johnsen Archer in 2022 and passed the CFE in 2024. He is part of our assurance team and has worked on many audit engagements in many different industries and sectors during his time at the firm. Harmeet has worked on the engagement in the past and is excited to work with your team again this year.

### 3. ENGAGEMENT STRATEGY

The engagement will be divided into three phases, with the specific timing to be determined by discussion with management.

#### A. Planning

Our firm's goal in providing services to our clients is to be pro-active and to take initiative. In that regard, we usually schedule two meetings annually, including a pre-year-end meeting, to review and discuss accounting and business issues. Therefore, upon appointment, we will arrange a meeting with management to discuss any special requests or specific management concerns surrounding the engagement. We would also plan the timing of the year-end engagement, address when the audited financial statements are required, when the accounting department would be ready for us to begin the year-end work and to set out the information, we will require to complete our work in a timely and efficient manner. As part of the planning process, we will ensure that all members of the engagement team possess a strong understanding of the unique aspects of the association.

It is our experience that significant effort in the planning stage generally ensures an effective and efficient engagement.

#### B. Execution

The work will commence at a mutually agreed upon time. The manager in charge of the engagement will correspond with you and review the information and working papers provided to us to audit the financial statements. The audit engagement will be performed in our office, remotely. Any questions which need to be addressed by the accounting department will be done via telephone, e-mail, or in a manner preferred by you. A substantive approach will be adopted for the audit of the financial statements at year-end. In addition, we would perform other testing such as the confirmation of certain accounts, analytical review and vouching selected samples of significant items.

#### C. Finalization

The audit report will be discussed with the finance or audit committee prior to finalization. Our normal practice is to attend a meeting to review the audit of the financial statements and discuss any issues that have arisen as part of that process. We feel that this communication is an important part of the engagement.



#### 4. PROPOSED FEES

As a general rule, our senior accountants are billed out at an hourly rate that averages \$180 to \$210 per chargeable hour. Accounting and assurance managers, are billed at rates of \$280 to \$375 per hour, and partners are billed at \$550 to \$575 per hour. Disbursements and GST are in addition to any chargeable time spent on client work.

The following is a schedule of estimated fees for audit and support staff and out-of-pocket expenses, exclusive of GST:

| Financial Statement Audit |                   |          |
|---------------------------|-------------------|----------|
| Fiscal Year Ended         | Professional Fees | Expenses |
| March 31, 2025            | \$20,400          | \$160    |
| March 31, 2026            | \$22,000          | \$160    |

**The above fees are based on the following assumptions:**

- Management and relevant staff will be available as necessary throughout the audit process;
- We will receive all requested information in a timely manner;
- No material weaknesses or other deficiencies in internal control over the financial reporting process that have a significant effect on our audit approach will be identified;
- There will be no changes in deadlines or reporting requirements;
- Significant unanticipated accounting and auditing issues requiring our attention will be discussed with management and billed separately;
- Any changes to the scope of the audit or inclusion of additional work shall be agreed to in writing by the auditor and the Association as to remuneration, before any such work is commenced.



**Report Date:** July 9, 2025  
**Meeting Date:** July 22, 2025  
**From:** Athena Koon, Finance Manager  
**Subject:** 2025 Neighbours Levy Assessment

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## Background

Each year, UBC assesses and collects the Neighbours Levy. The Neighbours Levy is comprised of the Services Levy and the General Municipal Services Levy. The revenue from the Neighbours Levy is deposited into the Neighbours Fund, which finances various municipal functions on the UBC Vancouver campus, and the UNA. The Neighbours Levy is not a fixed budget amount; it is contained within the budget as a projected amount.

For 2025, the actual Neighbours Levy is approximately \$10,672,750, which is \$47,750 (+0.45%) higher than the projected amount for FY2025/26.

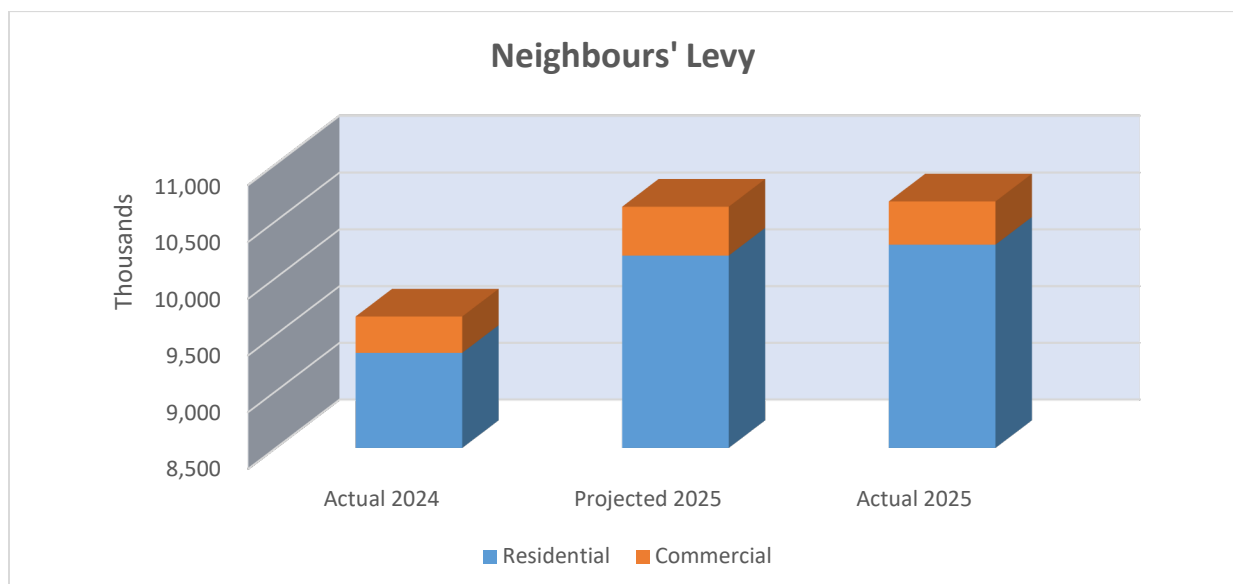
## Decision Requested

For information.

## Discussion

### Neighbours Levy

The latest Neighbours Levy information provided by UBC is as follows:





|                                | Actual<br>2024 | Projected<br>2025 | Actual<br>2025       | Changes to<br>Projection | %    |
|--------------------------------|----------------|-------------------|----------------------|--------------------------|------|
| <b>Rate</b>                    |                |                   |                      |                          |      |
| Residential                    | 1.27           | 1.34              | <b>1.33</b>          | 0.0                      | -1%  |
| Commercial                     | 3.21           | 4.59              | <b>3.63</b>          | -1.0                     | -21% |
| <b>Assessments</b>             |                |                   |                      |                          |      |
| Residential                    | 7,380,609,900  | 7,601,025,776     | <b>7,712,801,700</b> | 111,775,924              | 1%   |
| Commercial                     | 99,840,000     | 93,703,000        | <b>104,719,700</b>   | 11,016,700               | 12%  |
| <b>Total Levies (SL, GMSL)</b> | \$ 9,659,244   | \$ 10,625,000     | <b>\$ 10,672,750</b> | \$ 47,750                | 0.4% |

### Financial Impact

The net difference after all the reserve contributions and mandatory withdrawals is \$44,666, which is close to 0% difference to our projected total anticipated in our FY2025/26 annual budget. The UNA bills UBC for amounts to fund operations on a quarterly basis. The billings for the first and second quarter of the fiscal year are typically based on the projected amounts. The actual Neighbours Levy collected, and all the other adjustments will be done in quarter three or later.

### Communication:

Information about the Neighbours Levy can be found year-round on the UNA's website. However, each year, in the lead-up to UBC delivering the levy assessment notices, the UNA rolls out an information campaign about the levy. Some of the strategies undertaken by the UNA include adding information to the back of the levy assessment notice, providing updates on the UNA's website, and including information in the weekly community newsletter and social media during the levy assessment period. Included in the information provided to the community is an overview of what the levy is, how it differs from the Rural Property Tax, and who to contact if there any questions.

A copy of the notice draft is enclosed here for your review and information.

### **Financial Implications**

The FY2025/26 net revenue the UNA will receive from the the Neighbours Levy (after withdrawals and contributions) will have a \$44,666 increase than originally projected.

### **Operational Implications**

None.



**Strategic Objective**

None.

**Attachments**

1. 2025 Service Levy Flyer - Sample

**Concurrence**

None.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Athena Koon', written over a horizontal line.

Athena Koon  
Finance Manager

A handwritten signature in black ink, appearing to read 'Paul Thorkelsson', written over a horizontal line.

Paul Thorkelsson  
Chief Administrative Officer



# UBC 2025 SERVICES LEVY NOTICE

The UBC Services Levy pays for many things such as water, sewage and drainage systems, street lighting, road, gutter and sidewalk maintenance, parking and security, etc.

For online access to details about your property, please visit the UBC Services Levy website: [finance.ubc.ca/tax-services-levy](https://finance.ubc.ca/tax-services-levy)

## ACCESS YOUR SERVICES LEVY ONLINE ACCOUNT

Access your account online to obtain a current balance of what is owed to the university, please use the **Access Code** found on your invoice, plus your property **Roll #** or **Address** to access the portal.

## WAYS TO PAY

### 1. Bill payment via your financial institution

- Log in to your online banking website and select the payment function
- Add new Payee by selecting “**UBC Services Levy**” in the payee drop down.
- Enter the **Customer Number** (without CST) shown on your Services Levy invoice as the account number
- Make a payment

### 2. Cheque

- Make cheques payable to **the University of British Columbia**
- Please quote the Customer Number on the front of your cheque and put your payment together with the remittance stub
- Post-dated cheques are accepted
- Cash or Credit card will not be accepted

### Mail your Cheque to:

University of British Columbia  
UBC Treasury Accounting, c/o UBC Treasury  
225-6328 Memorial Rd, Vancouver, BC V6T 1Z2

## DEADLINES AND PENALTIES

- Payment due date is **August 6, 2025**
- Amounts outstanding as of **Monday, August 11, 2025** will be charged interest at the Royal Bank Prime ([rbcbank.com/rates](https://rbcbank.com/rates)) plus 6% per annum

## UPDATE YOUR EMAIL OR MAILING ADDRESS

- Please contact UBC Treasury office to update your email address and your mailing address via: [levy@finance.ubc.ca](mailto:levy@finance.ubc.ca) before **August 31, 2025**
- If ownership has changed, please forward this notice to the new owner(s) immediately.

## QUESTIONS

### REGARDING UBC SERVICES LEVY

- Phone: **604-822-3596** (voice message only)
- Email: [levy@finance.ubc.ca](mailto:levy@finance.ubc.ca)

### REGARDING PROVINCIAL RURAL TAXES

- Website: [gov.bc.ca/ruralpropertytax](https://gov.bc.ca/ruralpropertytax)
- Phone: **1-888-355-2700**

### REGARDING PROPERTY ASSESSMENT

- Website: [bcassessment.ca](https://bcassessment.ca)
- Phone: **1-866-825-8322**



UNIVERSITY  
NEIGHBOURHOODS  
ASSOCIATION

## SERVICES LEVY and TAXES Quick Guide

Owners of residential properties in the UBC neighbourhoods pay a Services Levy to UBC and a Rural Property Tax to the Province. They are based on the assessed value of the owner's property and the mill rates for the Services Levy and taxes.

The assessed values of properties are determined by the BC Assessment Authority as of July 1 each year and are used as the basis for taxes and Services Levy in the following year. Owners receive their Property Assessment Notice early in January.

Rural Property Taxes are payable at the beginning of July. The payment date for the Services Levy fluctuates between late July and early August.

### SERVICES LEVY

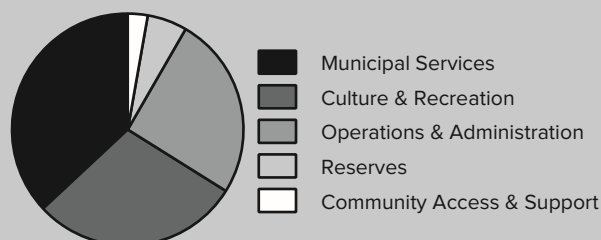
The Services Levy is payable pursuant to a term of each owner's lease agreement with UBC. The leases provide that the mill rate for the Services Levy is set so that the sum of the taxes and Services Levy payable by an owner is equal to the total amount of taxes that would be payable by a property owner in Vancouver whose property has the same assessed value.

### RURAL PROPERTY TAX

One of the taxes payable by owners of property in the UBC neighbourhoods is the provincial rural property tax. This is a tax payable by owners of property that is not in a municipality. It helps pay for the maintenance of secondary highways and for policing.

### WHAT DOES IT FUND?

The Services Levy are collected by UBC and deposited into the Neighbours' Fund. Along with its other revenues, the Neighbours' Fund pays for services in the community. These include water and sewage, fire services, parking, emergency management, road maintenance, lighting, landscaping, recreation and athletic services, community support and access, and more.



Learn more about the Services Levy by visiting the UNA's website at [myuna.ca/serviceslevy](https://myuna.ca/serviceslevy).

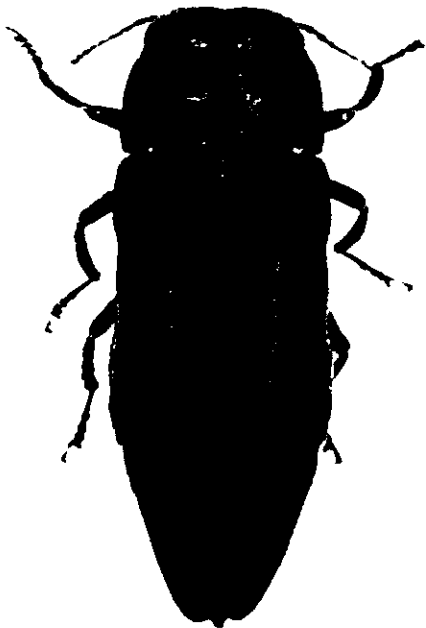
### OTHER TAXES

Apart from the Services Levy and property taxes, other taxes payable by property owners in the UBC neighbourhoods include: school tax (collected by the province on behalf of the Vancouver School Board), police tax (the Province uses this tax to partially cover the cost of policing in small municipalities and in areas that are not in a municipality), TransLink tax (collected by the Province on behalf of TransLink) and Metro Vancouver tax (collected by the province on behalf of the regional government, Metro Vancouver).

## Hampton Place Ash Trees and the Emerald Ash Borer

The emerald ash borer (*Agrilus planipennis*), also called EAB, is a wood-boring **beetle** accidentally introduced to North America from eastern Asia via solid wood packing material in the late 1980s to early 1990s. It has killed tens of millions of trees in 22 states in the United States and as well as Ontario, Quebec and the Maritimes.. In 2015, the City of Ottawa had to cut down over 1,000 trees in two city parks. It threatens some seven billion ash trees in North America. Research is being conducted to determine whether three native Asian wasps that are natural predators of EAB could be used as a biological control for the management of EAB populations in the United States. The public is being cautioned to avoid transporting unfinished wood products, such as firewood, to slow the spread of this insect pest.

Damage occurs when emerald ash borer larvae feed on the inner bark, phloem, inside branches and tree trunks. Feeding on the phloem prevents nutrients and water transportation. If the ash is attacked, the branches can die and eventually the whole tree will as well. (**the water circulation system is cut off**). Ways to detect emerald ash borer infestation include seeing bark peeling off, vertical cracks in the bark, seeing galleries within the tree that contain powdery substance, and D-shaped exit holes on the branches or trunk. Not all of these may be present, but any of these warning signs could be an indication of possible infestation.



Per the arborist that visited Sandringham on Tuesday, July 15<sup>th</sup>, there are infected trees at Canada Place. The beetle was also spotted in New Westminster in June 2025. The larvae can live for several years and is very hearty survives at Minus 30 Celsius and up to 52 degrees Celsius (makes its own antifreeze). Tree mortality is between 1 to 3 years (Agriculture Canada). Experience to date in North America is 99% mortality. There is a chemical injection

(azadiractin) that can be applied to the trunk that is only successful on young healthy trees but even then, the survival rate is very low (30% to 40%).

***What does it look like?***



**Do we have an early warning system?**

According to the Friends of Ecological Reserves website, there is no record of ash trees in Pacific Spirit Park. This is logical as the only native ash tree in the Northwest, the Oregon ash lives in meadowlands. The UBC tree library shows only 5 ash trees around Main Mall and the library. They will not be relevant as they are to the west of Hampton Place. The City of Vancouver has a detailed tree inventory website. For example, there are 6,552 tree on public property in West Point Grey and 9,382 in Dunbar. The City of Vancouver has 8,100 ash trees on their public lands.

Because the beetle flies, Pacific Spirit Park, with no ash trees is not a good monitor for UNA.

**Recommendation**

- (1) If we wait for the beetle to arrive on the street, it will be too late. We will lose the majority if not all the Raywood ash trees. The beetles will not just lay their 75 to 100 eggs in one tree. We must develop a plan now. We should anticipate their arrival in a two to three years.
- (2) Wegland Sit and Gal Kaufman should engage their UBC counterparts now on what their plan is. It appears that unless, the UBC tree library is incorrect (it did not include UNA neighbourhood trees). UBC may not have reason to be pro-active.
- (3) Whereas the City of Vancouver will become highly active over the next two years in fighting the infestation, UNA should develop a liaison.
- (4) We should consider removing some of the Raywood ash trees now and replace them with species (elm, hackberry, maple). Replace several each year, so that Hampton Place does not become denuded all at once.

**Submitted By:** *Ron Bourgeois*, (Ron Bourgeois)

For consideration at the July 22<sup>nd</sup>, 2025 UNA Council Meeting.