DYING WITH DIGNITY CANADA

(the “Corporation”)

NOTICE OF ANNUAL MEETING OF MEMBERS

NOTICE IS HEREBY GIVEN that an annual meeting of the Members of the Corporation will be held in Toronto, ON at the Northern District Library, 40 Orchard View Blvd, on the 29th day of May, 2016 at 2:00 pm and at any adjournment or adjournments thereof, for the following purposes:

1. To receive and consider the financial statements of the Corporation for the fiscal year ended December 31, 2015 together with the report of the public accountant thereon;

2. To fix the number of Directors;

3. To elect Directors;

4. To appoint a public accountant of the Corporation and to authorize the Directors to fix the remuneration of the public accountant;

5. To ratify all acts, by-laws and proceedings of the Directors and Officers since the date of the last Annual Meeting of Members of the Corporation, and

6. To transact such further or other business as may properly come before the meeting or any adjournment or adjournments thereof.

The proposed candidates for the Board of Directors will be posted on our website by April 15, 2016. If you need a hard-copy of the candidate information mailed to you, please contact Administrative Support at admin@dyingwithdignity.ca and we will arrange for a package to be mailed to you.

DATED at Toronto, the 3rd day of February, 2016.

By order of the Board of Directors.

Dr. James Stephenson
Chair of the Board
RESOLUTION OF THE MEMBERS OF
DYING WITH DIGNITY CANADA

(the “Corporation”)

FIXING THE NUMBER OF DIRECTORS

WHEREAS the Articles of Continuance provide for a minimum of four (4) directors and a maximum of twenty (20) directors of the Corporation; and

WHEREAS a successful motion at the Annual General Meeting on May 3, 2015 fixed the number of directors of the Corporation to be elected at each Annual General Meeting at twelve (12);

NOW THEREFORE BE IT RESOLVED THAT

1. The following are confirmed to be the present directors of the Corporation:

* Carey Diamond 1-year term
* Veronica Dolenc 2-year term
* Isser Dubinsky 2-year term
* Susan Hughson 1-year term
* Kent Kirkland 1-year term
* Eva Kmiecic 1-year term
* Wanda Morris 2-year term
* Jack Pasht 1-year term
* Bradley Peter 2-year term
* Gareth Seltzer 1-year term
* Derryck Smith 2-year term
* Jim Stephenson 1-year term

The undersigned, being the duly appointed ________________ of the Corporation, certifies that the above is a true and correct copy of a resolution of the Corporation, passed at a meeting of members held on the ____ day of ______________, 2016 by a majority of not less than 50% plus 1 of the votes cast by the members of the Corporation who voted in respect of the resolution, and the resolution is in full force and effect, unamended as of the date below.

Dated the ______ day of ___________ , 2016.

_________________________________
[INSERT NAME] – [insert officer position]
RESOLUTION OF THE MEMBERS
OF
DYING WITH DIGNITY CANADA
(the "Corporation")

APPOINTMENT OF PUBLIC ACCOUNTANT

RESOLVED that Connell Hall LLP is hereby appointed as the public accountant of the Corporation until the close of the next annual meeting of the members or until a successor is duly appointed, at a remuneration to be fixed by the board of directors, the board of directors being hereby authorized to fix such remuneration.

The undersigned, being the duly appointed [insert officer position] of the Corporation, certifies that the above is a true and correct copy of a resolution of the Corporation, passed at a meeting of members held on the _____ day of ______________, 2016 by a majority of not less than 50% plus 1 of the votes cast by the members of the Corporation who voted in respect of the resolution, and the resolution is in full force and effect, unamended as of the date below.

Dated the _____ day of ___________, 2016.

[INSERT NAME] – [insert officer position]
DYING WITH DIGNITY CANADA
FINANCIAL STATEMENTS
DECEMBER 31, 2015
INDEPENDENT AUDITOR’S REPORT

To the Members of
Dying With Dignity Canada

We have audited the statement of financial position of Dying With Dignity Canada as at December 31, 2015 and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management’s responsibility for the financial statements

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

Auditor’s responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dying With Dignity Canada as at December 31, 2015, and its financial performance, changes in net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

April 22, 2016
Toronto, Ontario

Connell Hall LLP
Licensed Public Accountants
DYING WITH DIGNITY CANADA
(a not-for-profit organization)
BALANCE SHEET
DECEMBER 31, 2015

ASSETS

Current
Cash (Note 4)  
$ 87,148  
Short term deposits and investments (Note 5)  
425,602  
Amounts receivable  
8,891  
HST receivable  
-  
Prepaid expenses and deposits  
14,297  
535,938

Other investments (Note 6)  
24,718

Loan receivable (Note 7)  
10,000

Capital assets (Note 8)  
4,054

$ 574,710

LIABILITIES

Current
Accounts payable and accrued liabilities  
$ 36,003  
Deferred revenue (Note 9)  
15,927  
51,930

NET ASSETS

Unrestricted  
522,780

$ 574,710

Commissions (Note 10)

Approved on behalf of the Board

Director

Director

(See accompanying notes to the financial statements)
DYING WITH DIGNITY CANADA  
(a not-for-profit organization)  
STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2015

<table>
<thead>
<tr>
<th></th>
<th>2015 Unrestricted</th>
<th>2014 Unrestricted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$ 509,295</td>
<td>$ 344,035</td>
</tr>
<tr>
<td>Excess of revenues over expenses</td>
<td>13,485</td>
<td>165,260</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$ 522,780</td>
<td>$ 509,295</td>
</tr>
</tbody>
</table>

(See accompanying notes to the financial statements)
DYING WITH DIGNITY CANADA
(a not-for-profit organization)
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>$ 847,330</td>
<td>$ 468,517</td>
</tr>
<tr>
<td>Gifts in Kind</td>
<td>108,359</td>
<td>196,669</td>
</tr>
<tr>
<td>Bequests</td>
<td>29,775</td>
<td>245,757</td>
</tr>
<tr>
<td>Memberships</td>
<td>64,870</td>
<td>89,528</td>
</tr>
<tr>
<td>Investment income and gains/(losses)</td>
<td>(3,041)</td>
<td>28,863</td>
</tr>
<tr>
<td></td>
<td><strong>1,047,293</strong></td>
<td><strong>1,029,334</strong></td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>454,777</td>
<td>288,490</td>
</tr>
<tr>
<td>Communications</td>
<td>198,542</td>
<td>181,665</td>
</tr>
<tr>
<td>Supreme Court Intervention</td>
<td>-</td>
<td>102,742</td>
</tr>
<tr>
<td>Contracted services</td>
<td>160,363</td>
<td>82,657</td>
</tr>
<tr>
<td>Travel</td>
<td>49,835</td>
<td>61,683</td>
</tr>
<tr>
<td>Occupancy (Note 10)</td>
<td>55,700</td>
<td>37,681</td>
</tr>
<tr>
<td>General and administration</td>
<td>19,573</td>
<td>31,412</td>
</tr>
<tr>
<td>Computer and equipment expense</td>
<td>35,286</td>
<td>29,974</td>
</tr>
<tr>
<td>Legal and audit</td>
<td>19,161</td>
<td>17,189</td>
</tr>
<tr>
<td>Meetings</td>
<td>17,155</td>
<td>15,660</td>
</tr>
<tr>
<td>Bank charges</td>
<td>13,385</td>
<td>7,375</td>
</tr>
<tr>
<td>Volunteer and staff development</td>
<td>4,026</td>
<td>4,798</td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>6,005</td>
<td>4,748</td>
</tr>
<tr>
<td></td>
<td><strong>1,033,808</strong></td>
<td><strong>864,074</strong></td>
</tr>
<tr>
<td><strong>Excess of revenue over expenses</strong></td>
<td>$ 13,485</td>
<td>$ 165,260</td>
</tr>
</tbody>
</table>

(See accompanying notes to the financial statements)
# Dying with Dignity Canada (a not-for-profit organization)

## Statement of Cash Flows

**For the Year Ended December 31, 2015**

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue received</td>
<td>$923,518</td>
<td>$849,661</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td>(913,123)</td>
<td>(651,527)</td>
</tr>
<tr>
<td>Payment to loan receivable</td>
<td>(10,000)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>395</td>
<td>198,134</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Purchase) disposition of investments</td>
<td>(6,483)</td>
<td>(231,682)</td>
</tr>
<tr>
<td>Interest and investment income (losses) received</td>
<td>(6,561)</td>
<td>20,908</td>
</tr>
<tr>
<td>(Purchase) of capital assets</td>
<td>-</td>
<td>(6,087)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>(13,044)</td>
<td>(216,861)</td>
</tr>
<tr>
<td><strong>Net (decrease) in cash</strong></td>
<td>(12,649)</td>
<td>(18,727)</td>
</tr>
<tr>
<td><strong>Cash, beginning of year</strong></td>
<td>99,797</td>
<td>118,524</td>
</tr>
<tr>
<td><strong>Cash, end of year</strong></td>
<td>$87,148</td>
<td>$99,797</td>
</tr>
</tbody>
</table>

(See accompanying notes to the financial statements)
1. Organization and operations

Dying With Dignity Canada was incorporated without share capital as a not-for-profit organization in 1980. Its mandate is to provide:

(a) education about end of life options and the importance of advance care planning;
(b) support for individuals at the end of their lives, including support at the bedside of those who wish to determine the nature and timing of their death, and
(c) information about the choice of dying movement, and the reasons why appropriately regulated physician assisted dying should be legalized in Canada.

Under the Income Tax Act, as a not-for-profit organization, Dying With Dignity Canada is exempt from income taxes (see Note 11).

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(a) Revenue recognition

Unrestricted donations and membership fees are recognized as revenues when received. Donations received for future periods or specific projects are deferred and recognized as revenue in the period when the related expenses are incurred.

(b) Financial instruments

The organization’s financial instruments consist of cash, short term investments and deposits, amounts receivable and accounts payable. Cash, amounts receivable and accounts payable are initially measured at fair value, when the organization becomes a party to the contractual provisions, and subsequently measured at amortized cost which approximates fair value due to their short term nature.

The organization’s investments, which consist of money market funds, common shares, TSX index funds and other investments are initially and subsequently measured at fair value. Changes in fair value are recognized in net income in the period incurred. Transaction costs that are directly attributable to the acquisition of these investments are recognized in net income in the period incurred.

(c) Capital assets

Capital assets, which consist of computer equipment, are amortized on a straight line basis over 5 years.
2. Summary of significant accounting policies (cont’d)

(d) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

(e) Donated goods and services

Donated goods and services are recorded when a fair value can be reasonably estimated and they would otherwise be purchased if not donated.

A substantial number of volunteers have made significant contributions of their time to the organization’s programs and supporting services. The value of this contributed time is not reflected in these financial statements.

3. Financial instruments

It is the opinion of management that the organization is not exposed to significant interest rate, liquidity or credit risk. The organization is somewhat exposed to market risk, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The organization, when it holds investments of common shares, is exposed to market risk as such investments are subject to price changes in the open market. The organization does not use derivative financial instruments to alter the effects of this risk.

4. Cash

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating account</td>
<td>$77,137</td>
<td>$36,502</td>
</tr>
<tr>
<td>Interest earning savings accounts</td>
<td>$10,011</td>
<td>$63,295</td>
</tr>
<tr>
<td></td>
<td>$87,148</td>
<td>$99,797</td>
</tr>
</tbody>
</table>
5. **Short term deposits and investments**

Investments consist of common shares, TSX index funds and money market funds as follows:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money market funds</td>
<td>$373,708</td>
<td>$307,383</td>
</tr>
<tr>
<td>Common shares and TSX index funds</td>
<td>$51,894</td>
<td>$114,236</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$425,602</strong></td>
<td><strong>$421,619</strong></td>
</tr>
</tbody>
</table>

Balances are stated at fair value as at December 31 as reported by RBC Dominion Securities, the investment managers.

6. **Other investments**

Other investments consist of the cash surrender value as at year end of a life insurance policy of which Dying With Dignity Canada is policy owner and beneficiary. Subsequent to the year end, the life insurance policy was transferred to The End of Life Planning Canada for the value of the policy at January 31, 2016. The terms for repayment are the same as the loan receivable (see Note 7).

7. **Loan receivable**

Dying With Dignity Canada has given The End of Life Planning Canada (ELPC) a loan of $10,000. This is an interest-free loan and further amounts up to $90,000 may be loaned in the future. ELPC will repay Dying With Dignity Canada over a 2 year period starting January 31, 2017. The same terms for repayment apply to the receivable resulting from the transfer of the life insurance policy to ELPC subsequent to the year end (see Note 6).

8. **Capital assets**

<table>
<thead>
<tr>
<th></th>
<th>Cost</th>
<th>Accumulated Amortization</th>
<th>2015 Net Book Value</th>
<th>2014 Net Book Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computers</td>
<td>$26,619</td>
<td>$22,565</td>
<td>$4,054</td>
<td>$10,059</td>
</tr>
</tbody>
</table>
9. Deferred revenue

Deferred revenue consists of donations received to pay for future travel costs and for the purchase of administrative software systems and amounts donated specifically for a future period.

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of the year</td>
<td>$37,904</td>
<td>$-</td>
</tr>
<tr>
<td>Received during the year</td>
<td>$5,000</td>
<td>$67,663</td>
</tr>
<tr>
<td>Expended and recognized as revenue</td>
<td>$(26,977)</td>
<td>$(29,759)</td>
</tr>
<tr>
<td>Balance, end of the year</td>
<td>$15,927</td>
<td>$37,904</td>
</tr>
</tbody>
</table>

10. Lease commitments

The minimum annual rent under lease agreements for office premises that expire August 2016 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$33,533</td>
</tr>
</tbody>
</table>

11. Charitable status

Dying With Dignity Canada was audited by Canada Revenue Agency ("CRA") during 2014. As a result of the audit, CRA concluded that Dying With Dignity Canada was registered as a charity in error in 1982 and re-registered in error in 2011. As a consequence, CRA was of the opinion that Dying With Dignity Canada's charitable status should be annulled. Dying With Dignity Canada's Board of Directors accepted the annulment which was confirmed by CRA effective March 9, 2015. When a charity's registration is annulled it is deemed to have never been registered. An organization that is annulled retains its assets but is no longer able to issue charitable receipts for tax purposes.

Dying With Dignity Canada continues to operate as a not-for-profit organization under the Income Tax Act.
Annual General Meeting for the year 2015

May 3, 2015  2:30 pm PST

Library Square Conference Centre  350 West Georgia Street, Vancouver, BC

Minutes

Board Members Present:  Jim Stephenson (Chair), John Warren (Vice-Chair), Meg Westley (Past Chair), Kent Kirkland (Treasurer), Wanda Morris (Executive Director).
Directors: Françoise Hébert, Jack Pasht, Derryck Smith, David Robertson

There were 57 members of Dying With Dignity present.

Guest Speaker  Dr. Derryck H. Smith, MD FRCP(C)
Department of Psychiatry University of British Columbia
Vancouver, British Columbia
Co-chair of the Physicians Advisory Council

Dr. Smith presented the keynote address

WHERE WE HAVE BEEN- WHERE WE ARE GOING

Dr. Smith congratulated Dying With Dignity on its recent very sizeable victory with the Supreme Court decision but cautioned that the job was not done and that the job was not over; that palliative care will not keep one from dying; that there is no slippery slope.
He challenged us to continue fighting, to write to our legislators, and to work as watch dogs.

Annual General Meeting 2015

1. The Call to Order by President Jim Stephenson was at 3:06 pm PST.

2. Appointment of Recording Secretary
   Motion: (Sigrid Wili, Alice McFee) That Patricia Remmers be appointed as Recording Secretary for this meeting. CARRIED unanimously.

3. Acceptance of Agenda for May 3, 2015
   Motion: (Don Miller, Margaret McPhee) That the agenda for the 2015 AGM be accepted as written. CARRIED unanimously
4. Report of Board of Directors

Dr. Stephenson noted that with the Supreme Court of Canada's ruling, 2015 was the most significant year in the history of Dying With Dignity. The second significant event was the annulment, by Canada Revenue Agency, of DyingWith Dignity's charitable status. Because the status was annulled, not revoked, DWD's assets can be carried forward. This is actually an opportunity to increase our political activity.

We are anticipating that our End Of Life Planning Society will be approved for charitable status and that supporters will be willing to contribute.

Our Physicians Advisory Council and our Disabilities Advisory Council have been a success and we are building up a system of Chapters.

The Board has been exploring challenges and discussing what we need to do in the next nine months before February 2016. We do not know what legislation will be but we need to prepare for outcomes.

Wanda Morris announced that John Warren is resigning from the Board.

This is our year and we will be doing everything in our power to do what Canada wants and what we deserve.

5. Nominating Committee Report

Ms. Hébert stated that although the Articles of Corporation provide for a minimum of four and a maximum of 20 directors, the actual number of directors is fixed by the members by an ordinary resolution. For practical reasons, twelve directors is a good number for now.

Motion: (Françoise Hébert, Marcie Hogan) That the number of directors to be elected at this annual meeting is twelve. (CARRIED)

Ms. Hébert stated that since this is the first year of operation of our new By-laws, all Board members must be elected for all terms for all twelve board members. Seven of the twelve members are currently on the board and it is proposed that they be elected for a one year term:

Françoise Hébert, Kent Kirkland, Jack Pasht, Dr. David Robertson, Dr. Derryk Smith, Jim Stephenson, Meg Westley

New Board members to be elected for a two year term:

Carey Diamond, Susan Hughson, Eva Kmieci, Milton Orris, Gareth Seltzer

Motion: (Françoise Hébert, Dr. Betty Donaldson) That these candidates be elected as directors of the corporation. (CARRIED)
Dying With Dignity By-laws allow the members to empower the Board to determine the actual number of directors within a 4 to 20 window.

**Motion:** (Françoise Hébert, Jack Jefferson) That the Board of Directors of the Corporation is authorized to determine the number of directors within the minimum and maximum number of directors provided for in the Articles of Continuance and the number of directors of the corporation be elected at each meeting of members. (CARRIED)

6. **Patrons Council**

Ms. Hébert referred to our Patrons Council, composed of individuals of significant achievement who are known and respected in the community and who give us gravitas and confirmation that we are a cause deserving of support. In addition to our founding patrons, the actor Christopher Plummer and media magnate Moses Znaimer, we now have twenty-one patrons who are appointed by the Board.

Ms. Hébert announced the appointment of four new patrons:

- Donna Cansfield, Richard W. Ivey, Michael Warren, and David Wilson

All are from Ontario. Ms. Hébert suggested that we need patrons from around the country.

7. **Operational Review of 2014**

Wanda Morris, Shanaaz Gokool, Anya Coangelo

**2014-2015**

Wanda Morris reviewed activities during the past year.

In partnership with the British Columbia Civil Liberties Association a National Day of Action was held in October. There were over 100 interviews granted to the press and others. Many more interviews were conducted in relation to the Supreme Court of Canada’s decision on February 6, 2015.

In the court of public opinion, and especially in the disability communities, there is a disconnect between the leadership and the community. Our poll showed that 85% of disabled persons support physician assisted dying.

Wanda acknowledged “our two Margarets” Margaret McPhee and Margaret Birrell who are on DWD’s Disability Advisory Council and were in attendance.

Acknowledgement and appreciation was also extended to the Physicians Advisory Council and especially to Dr. Derryl Smith.

Wanda cited stories of various individuals who have had difficult deaths in the recent past - or who are suffering now and that we continue to expand options to improve the quality of dying. There have been tens of thousands of Advance Care Plans that have been uploaded in the past year. 8,000 people have attended workshops. There have been 10,000 hours of Volunteer support.
Wanda also acknowledged the Staff:
Shanaaz Gokool Chief Operating Officer; Nino Sekopet, Personal Support and Advocacy Program Director; Anya Colangelo, Membership and Office Coordinator; Kelsey Goforth, National Volunteer and Events Coordinator.

8. Treasurer’s Report

since Feb decrease
Surplus Dec. $500,000 invested not restricted
Be careful of sustainability


Attached

10. Presentation on 2015 Budget

Attached

Motion: (Kent Kirkland, Annette Horton) That the Treasurer’s Report be adopted. CARRIED

11. Appointment of Auditor for 2015

Resolution of Members

Originals signed by Jim Stephenson and Kent Kirkland

12. Report of Fundraising Chair

Attached

2012, 2013 raised 4000 2014 jumped to 1,000,000
20,000,000 supporters equal 5c/person
We need passion, political activity, meaningful participation.
Each dollar can have a visible effect.
We are at precipice of changing Dying in Canada

Jim Stephenson:

Asked for questions

Made concluding remarks acknowledging new board members and from BC and Ontario

Also members of the Physicians Advisory Council from Ontario and BC

That we have close connections in Nova Scotia

That Wanda visits every province.

Chapters were acknowledged.

Catherine Bentley expressed her appreciation of DWD’s support.

Margaret McPhee of our DAC was impressed with the weekend.

13. Motion to Adjourn  (Barbara Warren, Bruce Howlett) CARRIED  4:19 pm
# Dying With Dignity Canada
## 2015 Budget with Prior Year Comparatives

<table>
<thead>
<tr>
<th></th>
<th>Jan - Dec 2015</th>
<th>Jan - Dec 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annual Budget</strong></td>
<td></td>
<td>Per Audited</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Statements</td>
</tr>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>698,000</td>
<td>468,517</td>
</tr>
<tr>
<td>Gifts in Kind</td>
<td>115,000</td>
<td>196,669</td>
</tr>
<tr>
<td>Bequests</td>
<td>40,000</td>
<td>245,757</td>
</tr>
<tr>
<td>Membership</td>
<td>100,000</td>
<td>89,528</td>
</tr>
<tr>
<td>Interest and other income</td>
<td>17,000</td>
<td>28,863</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>970,000</td>
<td>1,029,334</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Benefits</td>
<td>476,000</td>
<td>286,490</td>
</tr>
<tr>
<td>Communications</td>
<td>226,500</td>
<td>181,665</td>
</tr>
<tr>
<td>Supreme Court of Canada Intervention</td>
<td>-</td>
<td>102,742</td>
</tr>
<tr>
<td>Contracted Services</td>
<td>115,000</td>
<td>82,657</td>
</tr>
<tr>
<td>Travel</td>
<td>68,700</td>
<td>61,683</td>
</tr>
<tr>
<td>Occupancy</td>
<td>53,000</td>
<td>37,681</td>
</tr>
<tr>
<td>General and Administration</td>
<td>26,000</td>
<td>31,412</td>
</tr>
<tr>
<td>Computer and Equipment Expense</td>
<td>32,500</td>
<td>29,974</td>
</tr>
<tr>
<td>Legal and Audit</td>
<td>10,000</td>
<td>17,189</td>
</tr>
<tr>
<td>Meetings</td>
<td>22,900</td>
<td>15,660</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>9,000</td>
<td>7,375</td>
</tr>
<tr>
<td>Volunteer and Staff Development</td>
<td>10,500</td>
<td>4,798</td>
</tr>
<tr>
<td>Amortization of Capital Expenses</td>
<td>7,000</td>
<td>4,748</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>1,057,100</td>
<td>864,074</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Revenues over Expenses</strong></td>
<td>(87,100)</td>
<td>165,260</td>
</tr>
</tbody>
</table>

Approved by DWD Canada Board, January 23, 2015
Breakdown of 2014 Spending
(From total of $866,000)

- 79% Total program expenses
- 13% Fundraising
- 8% Administration
Driving political change
Grassroots
Strengthening our/Growing our voice/
Providing personal support
Life rights and options
Educating about end-of-

Breakdown of 2014 Program Spending

59%
16%
13%
13%
Breakdown of 2015 Budgeted Spending

(For projected budget of $1,045,900)

Expenses 72%
Total Program 16%
Fundraising 13%
Administration
Breakdown of 2015 Program Spending (Projected)
RESOLUTION OF THE MEMBERS
OF
DYING WITH DIGNITY CANADA
(the “Corporation”)

FIXING THE NUMBER OF DIRECTORS

WHEREAS the Articles of Continuance provide for a minimum of four (4) directors and a maximum of twenty (20) directors of the Corporation;

NOW THEREFORE BE IT RESOLVED THAT

1. The number of directors of the Corporation within the minimum and maximum number of directors provided for in the Articles of Continuance and the number of directors of the Corporation to be elected at each annual meeting of the members is hereby determined to be 12 directors; and

2. The following are confirmed to be the present directors of the Corporation:

* Carey Diamond 2 year term
* Francoise Hébert 1 year term
* Susan Hughson 2 year term
* Kent Kirkland 1 year term
* Eva Kmiecic 2 year term
* Milton Orris 2 year term
* Jack Pasht 1 year term
* David Robertson 2 year term
* Gareth Seltzer 2 year term
* Derryck Smith 1 year term
* Jim Stephenson 1 year term
* Meg Westley 1 year term

The undersigned, being the duly appointed __________ of the Corporation, certifies that the above is a true and correct copy of a resolution of the Corporation, passed at a meeting of members held on the ___ day of __________, 2015 by a majority of not less than 50% plus 1 of the votes cast by the members of the Corporation who voted in respect of the resolution, and the resolution is in full force and effect, unamended as of the date below.

Dated the ___ day of __________, 2015.

[INSERT NAME] – [insert officer position]
RESOLUTION OF THE MEMBERS
OF
DYING WITH DIGNITY CANADA
(the "Corporation")

APPOINTMENT OF PUBLIC ACCOUNTANT

RESOLVED that Connell Hall LLP is hereby appointed as the public accountant of the Corporation until the close of the next annual meeting of the members or until a successor is duly appointed, at a remuneration to be fixed by the board of directors, the board of directors being hereby authorized to fix such remuneration.

The undersigned, being the duly appointed ___________ of the Corporation, certifies that the above is a true and correct copy of a resolution of the Corporation, passed at a meeting of members held on the ____ day of ____________, 2015 by a majority of not less than 50% plus 1 of the votes cast by the members of the Corporation who voted in respect of the resolution, and the resolution is in full force and effect, unamended as of the date below.

Dated the ______ day of ________, 2015.

[INSERT NAME] – [insert officer position]
**Issue:** How do we ensure our fundraising is sustainable?

*While we currently have $800,000 in the bank, the recent loss of our charitable status combined with our short track record of fundraising success makes this a critical issue.*

**Context: Prior Year Revenues:**

![Graph showing annual revenues excluding gifts in kind for years ended December 31 from 2010 to 2014, with 2015 budget and target amounts.]

![Graph showing average donations and number of donors for years ended December 31 from 2010 to 2014, with average donation (excluding bequests) and number of donors.]
Review: Jack Pasht Memo to Support 2015 Revenue Budget

1) Our annual revenues (net of gifts in kind) grew from $399,455 in 2013 to $827,112 in 2014, an increase of 107%.

2) It should be noted that, despite the dramatic one year increase in donations, in absolute terms these are all ridiculously low numbers. Given that there are roughly 24 million Canadians of voting age and our recent national poll found that 84% of Canadians supported assisted dying, we can estimate that roughly 20 million adult Canadians support assisted dying. Therefore DWD’s annual revenue represents roughly 2¢ from every “supporter” in 2013 and 4.14¢ from every supporter in 2014.

3) It is important that we try to understand what caused this spike in 2014 donations to better project donations in 2015 and beyond. There were a number of internal and external contributing factors – the S.C.C. case, the Quebec legislation, the Fletcher bill, the Ipsos poll, the very public contributions of DWD staff and volunteers and heart-breaking human stories. However, it is also important to note that this revenue spike is not just a DWD or Canadian-strong in both the U.S. and the U.K. dramatic increase in fundraising are also taking place.

4) Since we can’t (yet) correlate 2014 activities and events to donations patterns and we have little or no control over external events, we can only forecast 2015 revenue based on educated guessing.

5) Our fundraising assumptions for 2015 are as follows:
   I. Public interest and support for assisted dying will continue to accelerate.
   II. Our addition of new staff, board members, patrons and physicians will significantly increase our ability to inform, advocate, publicize and fundraise.
   III. In 2015, DWD will, for the first time, make significant financial investments in fundraising and messaging which should generate very positive revenue returns.

   IV. The annulment of DWD charitable status will result in disruption and messaging challenges. Our fundraising in 2015 will suffer as a consequence.

   V. DWD will attract more high profile, high net worth donors in 2015.

Conclusion
While we are targeting $1,200,000 as our revenue target for 2015, for budget purposes we are projecting $855,000 of revenue for 2015, an increase of only 3.4% over 2015. We will be very disappointed if 2015 revenues do not substantially exceed that number.

Update: Year to Date Revenues for 2015
Reflections from Jack Pasht on seeing the latest numbers:

I know it’s only one month, but I think this could be a very big deal!

Every quiet month that goes by, we risk falling $50-80k below budget, and the pressure increases to pull bigger and bigger rabbits out of the hat. Our fundraising “base” is roughly 4,000 people and most of our “major” donors have prepaid for the next 2 or more years. These people can’t even be approached again this year. I think we have a math problem. We have to build a completely new donor base. We need 100 completely new major donors ($2,000+) and thousands of new small donors, and we need all of this in place pronto.

Not for profit fundraising

Background

While we remain hopeful that CRA will grant charitable status to End of Life Planning Society, we are exploring our fundraising options as a not for profit. We have met with volunteer fundraising advisors and reviewed potential options to supplement our current, direct mail reliant, approach.

We have learned that not for profits typically need to invest a higher percentage of their total budget in fundraising, and that the most successful fundraising strategy will likely focus on acquiring smaller donors (typically up to $1,000) and securing a strong base of monthly donors, ideally through a strong on-line presence.

To that end we are revamping our current web-site to make it a campaign focused site that will both better engage our donors and increase our ability to harvest contact info and ultimately improve on-line donations.
Once we have acquired contact information from people who have visited us on-line, we understand industry best practice is to use specialized telemarketers to contact these individuals with the aim of converting them to monthly donors. The pay-back period for this method of donor acquisition is typically a year.

We anticipate starting a monthly donor telemarketing campaign in June. The funds required for this campaign need Board approval as they exceed our current budget.

**Fundraising Database**

**Background**

Last year one of our major donors agreed to pay for a new fundraising database. Their donation was contingent on being allowed to select and project manage the implementation of the new database.

After a very detailed analysis the donor selected and paid for a highly reputable system: Raiser’s Edge.

**Current Status**

Our donor (and would be project manager) experienced some time conflicts and other issues so that system implementation is now largely in the hands of DWD Canada staff.

We had anticipated that the database would be up and running by now. Unfortunately this is not the case. There were deliberate delays on our part (to avoid conflicting with the fund-raising window that opened up prior to the annulment of our charitable status) but most delays are as a result of issues with data conversion and the configuration of data fields (inputs) and reports (outputs).

We had been assured that the system implementation would not require specialized expertise and could be done with input from staff who would be key users of the system. We have found the reality to be very different.

Our project leader (Anya Colangelo) has had to address data issues that are outside of her knowledge and expertise. Our requests for support and information from RÊ have been addressed slowly or not at all.

We have now escalated the matter within Raiser’s Edge and have received an email assuring us that we are “almost there”. Doubts remain.

We have now connected with an external consultant with expertise in Raiser’s Edge implementation to obtain an objective assessment of our situation. Given the promise of the system and the time and dollars invested to date we would love to see this conversation through to conclusion.
However, we believe that a clear-eyed assessment of the current situation is required. If we believe the costs to continue are not warranted we may begin a bargaining process to leave the contract on a “failure to deliver” or “breach of contract” basis.

Note that at this point all costs (~$40,000) have been paid and the signed contract does not have a provision for cancellation.

**Fundraising Staff**

Our current fundraising work consists primarily of membership renewals and fundraising requests by direct mail. These are primarily written by CEO Wanda Morris and managed by membership coordinator, Anya Colangelo. This same pair is our primary contacts with donors, along with John Warren who has spent hundreds of hours connecting with donors through his thank you calls.

We earmarked additional fundraising dollars for our 2015 budget and have begun the process of hiring a fundraising coordinator for a 9 month – 1 year contract. We are currently in the process of recruiting for this position and have not yet begun interviewing candidates.

While the case for a coordinator to support the fundraising work remains valid (see attached appendix from our March Board meeting) given the challenges ahead of us and the timing crunch we face, the Board may wish to consider alternative and/or additional fundraising support as a short-term priority and part of a longer term strategy.

April 28, 2015