

**Tisarana Buddhist Monastery**  
**Annual General Meeting for the Fiscal Year 2018**

1356 Powers Road, RR#3  
Perth, Ontario K7H 3C5  
Sunday November 17, 2019, 1:30 p.m.

**Meeting Minutes**

**Members Present**

*Board of Directors:* Amarasiri Bhikkhu, Mark Cuddy (treasurer), Nalaka Gunawardhane (secretary), Stephen Sterling, Chalaka Liyanage, Philip Jurgens (chair)

*Board of Directors – regrets:* Luang Por Viradhammo (president), Anoma de Silva

*General Members:* Khemako Bhikkhu, Indapanno Bhikkhu, Ruciro Bhikkhu, Sirimedho Bhikkhu, Samanera Yatiko, Samenera Vipassi, Samenera Virasaro, Brian Moffatt (aka Niraso), Gamini Silva (auditor), Sue Cavanaugh (auditor), Gavin Armoogum, Paul Armstrong, Srisuda Niljaroon, Gayle Prest, Kumudu Kananke, Richard Latreille

**1. Call to Order and Welcome from the Chair**

Luang Por Viradhammo was unavailable to attend and therefore the Board of Directors called upon Philip Jurgens (director) to act as the Chair. The purpose of the AGM was to review the business aspects of the Monastery for the fiscal year 2018. After having established the presence of a quorum, the Chair welcomed the members of the Corporation that were present.

**2. Approval of the Agenda**

The Chair (Philip Jurgens), asked if there were any questions or comments and since there were none Susan Cavanagh moved the motion to approve the agenda, seconded by Ven Khemako – motion carried.

**3. Minutes of the 2017 Annual General Meeting: corrections, business arising and approval**

The Chair asked for any comments or questions and since none arose, Susan Cavanagh moved the motion to approve the 2017 AGM minutes and seconded by Ven. Khemako— motion carried.

#### **4. President's Report**

On behalf of Luang Por Viradhammo, Ven Khemako presented the President's Report and highlights were:

##### **Resident community:**

- Three lay candidates went forward as Anagarikas (Christopher, Lancelot, William);
- Higher ordinations: Tan Amarasiri and Tan Sirimedho.
- Venerable visitors in 2018: Ajahn Amaro (Amaravati), Ajahn Succito (Chithurst), Ajahn Pavaro (Birken/Thailand), Ajahn Jivako (Temple), Tan Jagaro (Abhayagiri)

##### **Infrastructure:**

- New land purchase, with gratitude for significant donations from Thailand;
- Acquisition of Timber Frame “mock up” for use in Juniper Kuti – new meditation hall architectural study piece;
- Removal of row of dead trees; rebuilt main house attic window; work on the Juniper Kuti and stream kuti completed;
- E-bay workshop completed;
- Kuti maintenance to address mice and mold problems;
- Resolution of mice infiltration at Bhikkhu vihara;
- Resetting of drainage for the Barn's foundation;
- New gravel roadway to Juniper kuti and cleared roadway to future build sites;
- Creation of small engine repair work area;
- Creation of tractor parking spot in the lower barn;
- Eaves troughs installed for workshop building;
- Snow retainers installed on roof; and
- Major repairs to ride-on lawnmower.

##### **Special activities:**

- Initial costing and major re-design decisions for new Dhamma hall;
- Death and dying counselling visits for 2 families locally and in Ottawa;

- Pike lake Association meeting and getting to know neighbors;
- First Kathina at Stanleyville hall;
- Multiple visits to Temple monastery in New Hampshire; and
- Initial design and implementation of new guest orientation training weekends.

### **Teaching and Events**

- Gratitude to Parents' day, in addition to other special pujas and events;
- Luang Por Viradhammo taught many meditation retreats: Ottawa, Birken, New Zealand, Malaysia, Singapore and Thailand
- Weekly video teachings with Theravada Buddhist Community– Toronto;
- Monthly Days of Mindfulness and bi-monthly Friday evening meetings with Ottawa Buddhist Society;
- Tan. Khemako travelled to Halifax, NS and offered multiple dhamma talks.

The Chair expressed appreciation for all the great achievements of the resident community during 2018.

### **5. Treasurer's Report (Mark Cuddy)**

Members were provided with two documents: the *2018 Financial Statements* and a high level summary that covered donations, expenditures, assets, etc.

Mark thanked Ven. Amarasiri for undertaking a lion share of the work related to ongoing bookkeeping and the support received from Philip and Tan Amarasiri to make the necessary improvements. Mark walked through the following highlights:

- There was a significant increase in revenues, from just around \$230,000 (2017) to \$574,000 (2018). There is a significant amount of money in the bank accounts – largely being reserved for the Meditation Hall;
- Regarding where the money went, 2018 saw an increase from approximately \$130,000 (2017) to \$150,000 (2018). A large part of the administration increase is due to professional fees for bookkeeping and accounting. Also an increase in Repairs and Operations and Healthcare (non-recurring);

- Net Assets has declined about \$10,000. Capital Assets has grown in 2018 from about \$2.1M (2017) to \$2.6M(2018);
- Juniper Kuti: Speaking to the last slide of the high-level summary, Mark said the construction of the kuti and the lessons learned will be quite valuable to go forward with other medium to large capital projects. In the design of the Juniper kuti, the intent was to test out the design and build of the larger scale meditation hall (MH) and the kuti was meant for visiting senior Ajahns. The Board approved a special budget for that kuti, and budget overrun was about \$6,700. Lessons learned included weaknesses in contracting mechanisms, poor record keeping by the contractor and late submission of invoices, complex architectural designs, material selection. All these were further complicated by a late-year construction push when there were limited personnel available to oversee activities. Ven Khemako indicated that the result of this experience will definitely be useful in designing and managing the future MH which should bring significant savings. Mark indicated that lessons learned are already benefitting the monastery to evolve project implementation processes during 2019;
- With regard to increased operation costs in 2018, Ven Khemako noted that there were on average 10 monastics along with 1200 resident days during the year. The monastery takes a conservative approach to managing its costs and on a per head basis it still remains very low. In terms of the mission of the monastery, it is able to offer opportunity for lay people to come and practice;
- HST recoverable went from \$5000 (2017) to \$35,000 (2018). This was due to HST related to the new land purchase, construction of new kuti (juniper), purchase of new vehicle etc. The monastery has a window of four years to recover the HST. There was a question about why we needed to pay HST on a property below \$400,000. Venerable Amarasiri responded that the rules are different for commercial properties. Also, as a commercial property the property taxes are very low.

The Chair thanked Mark for all the work he had done to prepare and present the *2018 Financial Statements* and Tax return. Philip made a motion to accept the Treasurer's Report and the *2018 Financial Statements*. Ven Khemako seconded the motion and the motion was carried.

## **6. Precis of the *2018 Audit Report & Auditor's recommendations***

Gamini Silva, representing the audit committee (Susan Cavanagh, Andrew Dumbrille and Gamini Silva), provided an overview of the *2018 Audit Report* that was circulated. The audit was done in accordance with best practices required for Canadian Charities and the monastery bylaws. Gamini thanked Ven. Amarasiri and Mark for making available all the records and providing guidance and access to documents. The auditors found that there were no significant discrepancies for bookkeeping and all was in general accordance with Canadian practices. Recommendations were made to the Board on some minor discrepancies such as missing receipts. The new software that will be used for 2019 should help mitigate the missing receipt discrepancy. In summary, records were accurate.

Ven. Khemako thanked everyone and highlighted that audits can bring some stress to all involved but is worth the effort to ensure we meet Canada Revenue Agency requirements and ensure transparency of the monastery.

Sue highlighted we were quite fortunate to have a high level of expertise to draw from.

Philip made a motion to accept the *2018 Audit Report*, seconded by Ven. Khemako, and the motion was carried.

## **7. Treasurer's response to the *2018 Audit Report & the audit committee recommendations***

Mark thanked the Audit Committee and Tan Amarasiri for the work they did. He said the auditors took their responsibility seriously and did a great job. He indicated he was confident to move to a new bookkeeping software (QuickBooks), which should help to resolve the issue of missing receipts. A point to note, considering the flood of documentation that goes through, the missing receipts have not had any significant impact on the preciseness and quality of the ledger. In terms of debit, credit and petty cash, the Board will generate a policy, in addition to having the benefit of the new accounting software, that should help with petty cash management. Mark noted that there were some issues with generation of tax receipts for the

previous year. However, the software program done by Nikita Pechelin helped to overcome the problem by reconciling with the ledgers.

## **8. Amendment to Tisarana Buddhist Monastery By-law 10.1**

### **Existing:**

(10.1) Execution – All cheques, drafts or orders for the payment of money and all notes and acceptances and bills of exchange shall be signed by any two of the Vice-President, Treasurer, Secretary or any director so designated by the President.

### **Proposed Ammendment:**

(10.1) Execution – All cheques, drafts or orders for the payment of money and all notes and acceptances and bills of exchange shall be signed by any one of the directors designated as authorized signatories by the Board, or any one of up to two persons so designated by the President and approved by the Board.

The Chair, speaking to the proposed amendment said that the current policy of requiring two signatories for cheques, etc. is challenging to implement due to procedural limitations of existing online banking platforms. The proposed amendment to By-law 10.1 is intended to facilitate and streamline the monastery's current payment procedures.

Ven. Amarasiri indicated that to go from two signatories to a single signatory, could cause alarm about lesser controls. However this is not the case because there are other checks and balances in place. Most transactions are done electronically, and two-signatories make it problematic to do in an online banking environment. As an example, in order for a payment to be approved, Tan Amarasiri must initiate the process and then has to wait until the second signatory is able to approve the payment. With new software, QuickBooks, we will have real-time access to transactions and transparency is much greater. Further, there are 8 people identified who has access to the system and able to verify any transactions and having double signatories is somewhat redundant.

Question was raised about cybersecurity with the banking system. It was noted that the monastery has a chequing account (with three months operating expenses), a savings account (money not touched) and four GICs.

The accounts are not linked. In addition to that, the monastery is planning to move away from using the debit card for purchases and instead use the credit card so that there is added protection and insurance. A question was raised about authorization limits for transactions when moving away from two signatories to single signatory. Ven. Amarasiri said that, if there is a transaction that is above \$1000, he will seek approval from another director as an internal control policy to provide additional oversight.

Since there were no further questions, the Chair made a motion to accept the change to By-law 10.1. He also said that since it is a change to a bylaw it requires two-thirds of the members present at the AGM to vote in favor of the amendment for it to pass. The motion was unanimously carried.

## **9. Election of Directors and Officers– (2019-2021)**

1. Directors
2. Secretary
3. Treasurer

The Chair informed the general members that the Abbot (Luang Por Viradhammo) is an Ex-Officio Director according to the bylaws. All other Directors are elected for period of two years. In response to call for nominations; Stephen Sterling moved that Ven. Amarasiri, Philip Jurgens, Chalaka Liyanage and Nalaka Gunawardhane be elected as directors. Philip Jurgens moved that Stephen Sterling, Mark Cuddy and Shanti Mendis be elected as directors.

Tan Khemako seconded the two motions and they were carried.

A question was raised about the protocols for being nominated as directors. The Chair indicated that a person who is interested could contact any of the directors to find out more about this process. It is certainly good for members to contribute to the business side of the monastery. In addition to serving as directors there are other opportunities as well e.g. serve on the audit committee.

With respect to the President, Luang Por Viradhammo will remain as the President ex-officio and the post of vice president will remain vacant.

**Treasurer:**

The Chair moved to elect Shanti Mendis (who was unavailable to attend) as Treasurer and indicated that he had spoken to him and Shanti agreed to serve as the Treasurer. Gamini Silva seconded and Shanti Mendis was elected as the Treasurer for a two-year term. Motion carried.

The Chair thanked Mark for the enormous amount of work he has done for the monastery and also for staying on to assist with the transition to the new treasurer.

**Secretary:** Philip motioned that Nalaka continue to work as secretary, seconded by Ven Khemako – carried.

#### **10. Appointment/reappointment of three members to the Audit Committee for 2019-2020**

This function is required as part of the bylaws and elected for a period of one year. Philip thanked Sue, Gamini and Andrew for their great contribution in the past term. For the next year, the Chair moved to elect Gamini Silva, Andrew Dumbrille and Curtis Breslin for the year 2019 as auditors and was seconded by Ven. Amarasiri. All three were elected. Motion carried.

#### **11. Other Business**

##### New Design for Meditation Hall

The Chair invited Adam Smith, the Architect for the design, to make a brief presentation at the meeting. Adam used a design board to give an outline of the original and revised designs. Providing reasons for the revision, he said at the start of the design the estimate was around 1.8 M but later on the questions arose whether it would be around \$2 – 3 M range. This was in the absence of proper cost estimation. Therefore, in the spring of 2019 it was decided to scale back on the design. Some of the highlights of the changes included:

- To do away with the connecting covered pathway from the Dhamma Hall to the current sala which would reduce the cost. The original design was to serve food in the dhamma hall and lay people to go to the house. In the new design monks receive the food in the current



- Sala. This would allow to drop the connecting hallway and help reduce cost. After the Meditation hall is in use and if needed the Sala can be expanded towards the Dhamma all an inexpensive way;
- The meditation hall will move a little closer to the road;
  - The main change to the design is the washrooms in the covered hall which now have half in the MH and the other half nearer the current sala/shrine room. There will only be two washrooms in the MH, which meets code to the purpose of the MH (place of worship), but four would be a good minimum;
  - The old design had a hallway beside the MH and the new design it will be flat roof and accommodate an accessible washroom, Flower area, storage, mechanical room and coat room.

It was noted that the size of the meditation hall, foyer areas remain the same.

The design offers an acoustically robust wall structure – same as the earlier design. The blocks are made of concrete and fiber making it good for insulation and acoustics. It is expensive, as it reduces noise, tempers humidity but felt to be worth it for the application.

Addressing concerns with regard to accumulation of snow, Adam said that it has been taken into consideration by reinforced foundation walls to bear the expected weights and also the design includes a path for melted snow to drain towards the ground to an underground hole/well.

Answering questions related to costs, Adam said the work is underway to estimate costs. Cost is also impacted by the fact the material used is of high-quality commercial grade products. The monastery is also being helped by a respected former builder from the Perth, Mr. Andy McIntyre. He is working with the different sectors in building construction to develop an estimate.

As to next steps, Adam said for the delivery of the project they are looking to a construction manager that assume the responsibility to build for an agreed cost. Such a person/entity will have robust apparatus of subcontractors.

Tan Khemako said it also depends on the availability of funds. The current reserve of \$500,000 may not be sufficient. He hoped that more funds may be forthcoming. The first phase of the project may be the close-in of the building and the work can continue into the next phase depending on the availability of funds. The Chair thanked Adam for his work and for presenting at the AGM.

## **12. Next Meeting: AGM for Fiscal Year 2019**

Philip (Chair) expressed his appreciation to his fellow directors, the three members of the audit committee and the resident monastics for all the work they do day-after-day. It is so inspirational to the community.

He expressed special thanks and gratitude on behalf of the Board in recognizing one of the founding Directors of the Monastery Anoma de Silva (currently in Sri Lanka) who has decided to step down as of today. Anoma has committed to continue to support the monastery in all possible ways. Tan Khemako also expressed the gratitude of the monastic community for the tremendous contribution of Anoma over the past many years.

Tan Amarasiri on behalf the monastic community expressed gratitude to Luang Por Viradhammo for his exemplary and compassionate leadership and without which the monastery would not be where it is today. He thanked Tan Khemako who together with Luang Por Viradhammo guide and take care of the Sangha and the residents. Also, he thanked the lay people for their contribution and support. He thanked Tan Sirimedho for his contribution in playing different roles. Also, he thanked Tan Indapanno and Tan Ruchiro, the visiting monks, for their participation. Tan Amarasiri also thanked Niraso for his dedication as the Steward for not only channeling all the support and generosity that is received from the lay people but also being an all-around support for the monastery.

Tan Khemako, thanked Tan Amarasiri for his invaluable contributions in variety of roles that he played ranging from managing office, to finance and training.

Since there were no further matters to discuss, the Chair said the aim was to have the next AGM in spring 2020 once the *2019 Financial Statements* and the 2019 Audit are completed.

**13. Adjournment**

Philip moved to adjourn the meeting at 3pm, Ven Khemako seconded – meeting was adjourned. Motion carried.

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Philip Jurgens (chair)

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Nalaka Gunawardane (secretary)