

SOUTH DELTA BAPTIST CHURCH

SPECIAL GENERAL MEETING

Tuesday, November 24, 2026

7PM at SDBC

AGENDA

1. Call to Order
2. Confirmation of Notice and Quorum
3. Presentation of the Proposed Bylaw Amendments
4. General Questions and Discussion
5. Consideration of the Special Resolution 1
6. Secret-Ballot Vote on Special Resolution 1
7. Announcement of the Result of Special Resolution 1
8. Consideration of Special Resolution 2
9. Secret-Ballot Vote on Special Resolution 2
10. Announcement of the Result of Special Resolution 2
11. Adjournment

SOUTH DELTA BAPTIST CHURCH

NOTICE OF SPECIAL GENERAL MEETING

Notice is hereby given that a Special General Meeting of the members of South Delta Baptist Church will be held as follows:

Date: Tuesday, November 24, 2026

Time: 7:00 pm

Location: South Delta Baptist Church at 1988 56th Street, Delta, BC

PURPOSE OF THE MEETING

The purpose of the meeting is to consider and vote upon two separate special resolutions to amend the Bylaws of South Delta Baptist Church.

Special Resolution 1 concerns:

1. notice requirements for general meetings; and
2. the procedure and notice period for future alterations to the Constitution and Bylaws.

Special Resolution 2 concerns:

1. the preparation, approval and presentation of annual financial statements;
2. the appointment and role of an auditor;
3. review engagements, compilation engagements and other external accounting services when no auditor is appointed; and
4. members' access to financial statements.

SEPARATE VOTES

The two special resolutions will be considered and voted upon separately. Approval or defeat of one special resolution will not determine the result of the other.

Under section 10.1 of the current Bylaws:

1. each special resolution must receive at least three-quarters (75%) of the votes cast; and
2. voting must be conducted by secret ballot.

The proposed amendments will not take effect merely upon approval at the meeting. An approved amendment will take effect when the applicable bylaw alteration application is filed with the Registrar.

Members are encouraged to review all accompanying materials before the meeting.

Issued by authority of the Elected Elders of South Delta Baptist Church.

Date notice issued: Friday September 25, 2026

Dayle Krahn

Chair, Board of Elders

SOUTH DELTA BAPTIST CHURCH

Bylaws Amendment Package

Financial Statements, Auditor, and Meeting Notice Amendments

Prepared for consideration by the Elected Elders and SDBC members.
September 2026

This package contains current wording, proposed wording, authorizing resolutions, and explanatory notes.

Part 1 Purpose and Package Contents

This package is designed to let the Elected Elders authorize a proposal and to let members see precisely what will be deleted, what will replace it, and what they will be asked to approve. The principal change removes the bylaw requirement to appoint a statutory auditor every year while preserving the members' ability to appoint one and the Elected Elders' ability to obtain an independent review, compilation, or other permitted financial service.

Decision requested. The Elected Elders were asked to approve the alterations and authorize notice of a general meeting. The members will be asked to approve each of the two special resolutions in Part 4 by at least 75% of votes cast by secret ballot as per current SDBC Bylaws.

Section	Contents
Part 1	Purpose and Package Contents
Part 2	Resolution of the Elected Elders approving and recommending the changes
Part 3	Current bylaw wording from the certified September 15, 2020 bylaws
Part 4	Special resolutions 1 and 2 for consideration by the members
Part 5	Explanatory notes for members at the general meeting

Part 2 Supplemental Unanimous Consent Resolution of the Elected Elders

Date of Resolution: September 23, 2026

WHEREAS the Elected Elders previously approved a Bylaw Amendment Package and recommended that the members approve the bylaw amendments by the special resolution set out in Part 4 of that package;

AND WHEREAS the Elected Elders consider it appropriate to permit the members to vote separately on the meeting-notice amendments and the financial-reporting and audit amendments;

BE IT RESOLVED THAT:

1. Part 4 of the Bylaw Amendment Package previously approved by the Elected Elders is deleted and replaced with the revised Part 4 attached to this resolution, containing:
 - a. Special Resolution 1 – General Meeting Notice and Bylaw Amendment Procedures; and
 - b. Special Resolution 2 – Financial Statements, Auditor, and Member Access.
2. The Elected Elders approve and recommend that the members adopt each of the two special resolutions.
3. Each special resolution must be presented and voted upon separately at the general meeting, using a separate secret ballot, and each must receive at least three-quarters (75%) of the votes cast to be approved.
4. The approval or defeat of either special resolution does not determine the result of the other special resolution.
5. The officers of the Church are authorized and directed to revise the formal meeting notice and Bylaw Amendment Package to reflect the two separate special resolutions and to send the revised notice and package to the members in accordance with the current Bylaws and the Societies Act.
6. If one special resolution is approved and the other is defeated, the officers of the Church are authorized and directed to file only the bylaw alterations authorized by the special resolution that was approved.
7. Any officer of the Church is authorized to make non-substantive formatting, numbering, cross-reference or filing changes necessary to give effect to this resolution, provided that no such change alters the substance of the proposed bylaw amendments.
8. Except as expressly amended by this supplemental resolution, the previous unanimous consent resolution of the Elected Elders approving the Bylaw Amendment Package remains in full force and effect.

Certification

This resolution was approved unanimously by written consent of all Elected Elders entitled to vote on September 23, 2026. The executed resolution and the written consents are retained in the Church's records.

Part 3 Current Bylaw Wording

The following text is transcribed from the certified South Delta Baptist Church Bylaws dated September 15, 2020. Only provisions affected by this package are reproduced.

Section 3.4 Notice of Meetings

3.4. Notice of the date, time and location of a general meeting must be sent to every member at least 21 days before the meeting except as noted in subsection 10.2.

Part 8 Auditor

8.1. Requirement for Auditor

At each annual general meeting the Church shall appoint an auditor, as per the qualifications set out in the Societies Act, to hold office until the close of the next annual general meeting.

8.2. If an auditor is not appointed at an annual general meeting, the auditor in office continues as auditor until a successor is appointed.

8.3. The Elected Elders shall fill all vacancies occurring in the office of auditor in the event the appointed auditor is unable to complete his or her term.

8.4. Removal / Replacement of Auditor

The Church

- a) may, by ordinary resolution passed at a general meeting, remove its auditor before the expiration of the auditor's term of office, and
- b) must, by ordinary resolution, appoint a person as auditor for the remainder of the term of office of the auditor who was removed under paragraph (a).

8.5. Auditor Must Be Independent

In accordance with the provisions of the Societies Act, a person who is not independent of the Church must not act as the auditor of the Church.

8.6. Auditor Entitlements

The auditor of the Church is entitled, in respect of a general meeting,

- a) to receive each notice and other communication relating to the meeting to which a member is entitled;
- b) to attend the meeting; and
- c) to be heard at the meeting on any part of the business of the meeting that deals with the financial statements of the Church or any other matter with respect to which the auditor has a duty or function.

Section 9.4 Records

9.4 A member is entitled to receive, without charge, one copy of the Constitution and Bylaws, and one copy of the most recent Audited Financial Statements.

Section 10.1 Alterations to Constitution and Bylaws

10.1. The Constitution and Bylaws of the Church shall not be altered or added to except by special resolution of the members at a general meeting by at least 3/4 (75%)

of the votes cast using a secret ballot. Notice of such a general meeting must be provided 60 days in advance of the meeting. Alterations to the Constitution or the Bylaws of the Church take effect when the alteration application is filed with the Registrar of the BC Corporate Registry.

Part 4 Special Resolutions of the Members

Special Resolutions to Alter the Bylaws

SPECIAL RESOLUTION 1

GENERAL MEETING NOTICE AND BYLAW AMENDMENT PROCEDURES

BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. Section 3.4 of the Bylaws is deleted in its entirety and replaced with the following:
“3.4 Written notice of a general meeting must be sent to every member not less than 21 days and not more than 60 days before the meeting, in accordance with the Societies Act and these Bylaws. The notice must state the date and time and, where applicable, the location of the meeting.”
2. Section 10.1 of the Bylaws is deleted in its entirety and replaced with the following:
“10.1 The Constitution and Bylaws of the Church shall not be altered or added to except by special resolution of the members at a general meeting passed by at least three-quarters (75%) of the votes cast using a secret ballot. Notice of the general meeting must be sent not less than 21 days and not more than 60 days before the meeting, and the notice must include the full text of the proposed special resolution. Alterations to the Constitution or the Bylaws of the Church take effect when the applicable alteration application is filed with the Registrar.”
3. The Elected Elders and officers of the Church are authorized to make non-substantive formatting, numbering, cross-reference or filing changes required to give effect to these amendments, provided that no such change alters their substance.
4. Any officer of the Church is authorized and directed to file the applicable bylaw alteration application with the Registrar and take all further steps reasonably necessary to give effect to this special resolution. Voting threshold and method: This special resolution must receive at least three-quarters (75%) of the votes cast, using a secret ballot.

Effective time: If approved, these amendments take effect when the applicable bylaw alteration application is filed with the Registrar.

SPECIAL RESOLUTION 2

FINANCIAL STATEMENTS, AUDITOR, AND MEMBER ACCESS

BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. Part 8 of the Bylaws is deleted in its entirety and replaced with the following:

“PART 8 – FINANCIAL STATEMENTS, AUDITOR, AND EXTERNAL FINANCIAL REVIEW

8.1 Financial Statements

The Church must prepare annual financial statements for the period required by the Societies Act. The Elected Elders must present those financial statements, together with the auditor’s report, if any, to the members at each Annual General Meeting.

8.2 Accounting Standards and Records

The financial statements of the Church must be prepared in accordance with the Societies Act, other applicable legal requirements, and such accounting standards or financial framework as may properly apply to the Church. The Church must maintain complete and accurate books and accounting records in accordance with applicable law.

8.3 Responsibility of the Elected Elders

The Elected Elders are responsible for overseeing the preparation of the Church’s financial statements and for approving them before they are issued, published or distributed. The financial statements must be signed by two Elders to confirm approval and must have attached to them the auditor’s report, if any. The Elected Elders are also responsible for establishing and monitoring reasonable financial controls, policies and procedures for the safeguarding and proper stewardship of the Church’s assets and charitable resources.

8.4 Auditor

The Church is not required to appoint an auditor unless required by the Societies Act, the regulations under that Act, or these Bylaws. The members may appoint an auditor by ordinary resolution in accordance with the Societies Act.

8.5 Qualifications and Independence of Auditor

Any auditor appointed under section 8.4 or section 8.8 must be qualified and independent in accordance with the Societies Act and applicable professional standards.

8.6 Term of Auditor

An auditor appointed under section 8.4 holds office until the close of the next Annual General Meeting, unless the auditor ceases to hold office earlier in accordance with the Societies Act.

8.7 External Accounting Services Where No Auditor Is Appointed

Where the Church is not required to have an auditor and no auditor is in office, the Elected Elders may engage an independent professional accountant or accounting firm to perform a review engagement, compilation engagement or other appropriate financial reporting or accounting service in accordance with applicable professional standards. An accountant or accounting firm engaged under this section is not, solely by reason of that engagement, the auditor of the Church for the purposes of the Societies Act.

8.8 Vacancy in Office of Auditor

If an auditor resigns, dies, becomes disqualified or is otherwise unable to act, the Elected Elders may appoint a replacement auditor in accordance with the Societies Act to hold office until the close of the next Annual General Meeting. The members may, by ordinary resolution at a general meeting called for that purpose, remove an auditor before the expiration of the auditor's term. The members must then, by ordinary resolution at the same meeting, appoint a replacement auditor for the remainder of the term.

8.9 Rights and Duties of Auditor

If an auditor is appointed, the auditor has the rights and duties set out in the Societies Act, including the right to receive notice of and attend general meetings, the right to be heard on matters relating to the auditor's duties, and the duty to report to the members on the financial statements.

8.10 Notice to Members About Financial Statement Status

The notice package for each Annual General Meeting must state whether the financial statements to be presented to the members are unaudited, subject to a review engagement or audited, and must include the text of any ordinary resolution to appoint or remove an auditor."

2. Section 9.4 of the Bylaws is deleted in its entirety and replaced with the following:
"9.4 A member is entitled to receive, without charge, one copy of the current Constitution and Bylaws and one copy of the most recent financial statements of the Church, together with the auditor's report, if any, on those financial statements."
3. The Elected Elders and officers of the Church are authorized to make non-substantive formatting, numbering, cross-reference or filing changes required to give effect to these amendments, provided that no such change alters their substance.
4. Any officer of the Church is authorized and directed to file the applicable bylaw alteration application with the Registrar and take all further steps reasonably necessary to give effect to this special resolution.

Part 5 Explanatory Notes for Members

These notes are intended to support a clear presentation and question period at the general meeting. They do not form part of the bylaws or the resolutions.

What is the main change?

The current bylaws require the Church to appoint a statutory auditor at every Annual General Meeting. The proposal removes that automatic requirement. Members would still be able to appoint an auditor by ordinary resolution, and an auditor would still be required if legislation, regulations, or the bylaws require one.

Does this remove annual financial reporting?

No. The proposed Part 8 expressly requires annual financial statements, their presentation at each Annual General Meeting, accurate accounting records, approval and oversight by the Elected Elders, and reasonable financial controls. Note that applicable CRA requirements are satisfied as well.

What is the difference between an audit and a review engagement?

An audit provides a higher level of assurance and results in an auditor's report. A review engagement provides limited assurance and is performed under different professional standards. A compilation engagement assists with presenting financial information but does not provide assurance. The proposal keeps these services distinct so a non-audit service is not described as a statutory audit.

Who decides what external financial service to obtain?

If members appoint a statutory auditor, the appointment is made by ordinary resolution. If no auditor is appointed, the Elected Elders may engage an independent professional accountant for a review engagement, compilation engagement, or another permitted financial service. The AGM notice must identify whether the statements are unaudited, reviewed, or audited.

What happens to member access to financial statements?

Proposed section 9.4 updates the wording so members receive the most recent financial statements and the auditor's report, if one exists. This avoids implying that statements must always be audited.

Why change the general-meeting notice wording?

Current section 3.4 requires at least 21 days' notice for every general meeting. Proposed section 3.4 would require written notice not less than 21 days and not more than 60 days before every general meeting, and would expressly require the notice to state the date and time and, where applicable, the location. Proposed section 10.1 applies the same 21-to-60-day window to meetings considering bylaw amendments and continues to require the full text of the proposed special resolution. This promotes bylaw consistency.

Why must the notice be sent exactly 60 days before this meeting?

The current section 10.1 says notice must be provided 60 days in advance, while the Societies Act says notice may not be sent more than 60 days before a general meeting. Sending it exactly 60 days beforehand is the only way to satisfy both rules and this places unnecessary burden on the timing to send out the notice.

How are the amendments approved and when do the amendments take effect?

Members will vote separately on two special resolutions, and each requires 75% approval by secret ballot. The proposed section 10.1 preserves that threshold and voting method. They take effect only when the bylaw alteration application is filed with the provincial Registrar after member approval.

What does not change?

This package does not amend the Church's purposes, Statement of Beliefs, membership requirements, governance structure, or the members' power to appoint or remove a statutory auditor in accordance with the Societies Act.

Does the proposed amendment guarantee an annual review engagement?

No. Proposed section 8.7 permits the Elected Elders to obtain a review engagement, compilation engagement, or another appropriate accounting service, but it does not require them to do so. Members may wish to ask what service the Church ordinarily intends to obtain.

Can the members still appoint an auditor?

Yes. Even when an audit is not mandatory, the members may appoint an auditor by ordinary resolution. The Societies Act also permits a society to appoint an auditor voluntarily. [B.C. Societies Act, s. 111](#)

Why is there no resolution appointing an auditor in this package?

This package currently asks members to approve the bylaw amendments only. Appointing an auditor would be a separate decision made by ordinary resolution, with the proposed wording included in the meeting notice as required by proposed section 8.10.

What happens if the special resolutions do not pass?

The existing bylaws would remain in effect, including their existing auditor requirements, and no application to alter the bylaws would be filed. A bylaw alteration must be authorized by special resolution and takes effect when filed with the Registrar. [B.C. Societies Act, s. 17](#)

What if a lender, funder, insurer, regulator, or funding agreement requires an audit?

Those requirements would still have to be satisfied. Removing the bylaw's automatic annual-audit requirement does not override obligations arising under legislation, contracts, funding arrangements, or other binding requirements.

Does removing the annual-audit requirement reduce the Elected Elders' responsibility?

No. Proposed section 8.3 makes the Elected Elders responsible for overseeing and

approving the financial statements and maintaining reasonable financial controls. The Societies Act also requires directors' approval and signatures before financial statements are issued. [B.C. Societies Act, s. 38](#)

Why must two Elders sign the financial statements?

The proposed bylaw uses two signatures as an internal accountability safeguard. The Act requires approval and signatures by one or more directors, so the two-Elder requirement is a stronger standard chosen by the Church.

What does "auditor's report, if any" mean?

An auditor's report is attached only when an auditor is in office and has audited the statements. Financial statements cannot be described as audited unless an audit was actually performed. [B.C. Societies Act, ss. 28 and 38](#)