

Wednesday, November 3, 2021  
5:00 – 7:00 PM  
via Zoom



BOARD OF  
DIRECTORS  
SPECIAL  
MEETING  
PACKAGE

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## Attendance

<b>Last Name</b>	<b>First Name</b>	<b>Constituency or Position</b>
Abdillahi	Sarah	President
Murray	Isaiah	Vice-President Equity
Hanbali	Ghaith	Vice-President Operations
Chandrasegar	Kashi	Vice-President External
Rahman	Rimsha	Vice-President Academic & University Affairs
<b>Vacant</b>		Vice-President Campus Life
Malik	Muntaha	Director of Critical Development Studies
Marvia	Marvia	Director of Sociology
Rautela	Janvi	Director of Computer & Mathematical Sciences
Haggag	Zeyad	Director of Management
Maqsood	Aytha	Director of French & Linguistics
Grey	Victoria	Director of Historical & Cultural Studies
Ahamat	Khalisah	Director of Health Studies
Munir	Anika	Director of Human Geography
Juneja	Devesh	Director of Philosophy
Nawal	Nafisa	Director of Political Science
Krishna	Gautham	Director of Biological Science
Afzal	Maidah	Director of English
Edwards	Janeve	Director of Psychology
Fine	Max	Director of Physical & Environmental Sciences
Paez Gonzalez	Carlos	International Student Director
Parvin	Fa	Director of Anthropology
Gordiychuk	Anastasiya	Director of Arts, Culture and Media
Jaleel	Aaliyah	First Year Representative
Rajeshkumar Brahmhatt	Kauel	First Year Representative

## Agenda

### 1. Call to order

### 2. Equity Statement

### 3. Approval of the Agenda

Motion Moved: Abdillahi Seconded:

Be it resolved that the November 3<sup>rd</sup>, 2021 Special Board Meeting agenda be approved as presented.

### 4. Approval of Minutes

Motion Moved: Abdillahi Seconded:

Be it resolved that the November 3<sup>rd</sup>, 2021 minutes package including the following documents be approved as presented:

- a) **Policy and Bylaw Committee Meeting**
  - i. November 2<sup>nd</sup>, 2021 (pg. 11)

### 6. Review of Draft Audited Financial Statements

Motion Moved: Abdillahi Seconded:

Be it resolved that the Draft Audited Financial Statements be recommended for adoption at the Annual General Meeting.

### 7. Review of Motions Submitted to AGM

- a. **Board of Directors Honourarium Policy**

***The following motion is recommended for adoption by the Policy & By-law Committee at the Annual General Meeting.***

Motion Moved: Abdillahi Seconded:

Be it resolved that the Board of Directors Honourarium Policy Motion be added to the 2021 Annual General Meeting Agenda.

#### **AGM Motion: Board of Directors Honourarium Policy**

Moved: Seconded:

Whereas the Board of Directors (“Directors”) are elected to represent the students within their respective academic departments or demographic; and

Whereas Directors are required to attend monthly meetings, sit on at least one committee of the Union, and hold regular office hours; and

Whereas Directors do not receive financial recognition for their efforts;

Be it resolved that the following policy be introduced to recognize the contributions made by Directors to their membership:

## **Board of Directors Honourarium Policy**

### **Preamble**

The purpose of this policy is to outline honourarium of the Board of Directors (“Directors”) for the Scarborough Campus Students’ Union. The By-laws stipulate the roles and responsibilities of the Directors. To ensure accountability and transparency, the following policy has been adopted as the Board of Directors Honourarium Policy. Every Director is required to work on behalf of the membership and for the University of Toronto Scarborough students by attending monthly Board Meetings, attending team check-ins holding regular office hours, advocating on behalf of their academic department, and participating in regular outreach; among other responsibilities, as outlined in their signed start-of-term contracts and this policy.

There shall be a set amount of honourarium established for the Directors with the understanding that part of the role is to volunteer for the improvement and betterment of students’ lives and a socially just society.

### **Honourarium**

- The Directors shall receive an honourarium of \$500 for their service to the UTSC student body from May 1st to April 30th of the following calendar year.
- SCSU recognizes that the amount of honourarium is not reflective of the total amount of work hours conducted to service students, but rather that it is a nominal recognition of the service conducted as an elected representative.

### **Board Meetings**

- Directors are required to attend monthly Board Meetings as well as any Emergency or Special Board Meetings of the Union.
- Directors must submit monthly reports to the Vice-President Operations to be included in the Board Package.
- Directors can miss up to one (1) Board Meeting with regrets per semester, without an impact to their honorarium.
- Missing a Board Meeting without regrets may lead to a reduction in honorarium.
- For full Meeting responsibilities, see Bylaw XI.1.i.

### **General Meetings**

- Directors are required to attend and participate in both Annual General Meetings and Winter General Meetings of the Union.

### **Office Hours**

- Directors are required to maintain a minimum of one (1) office hour per week.
- Designated office hours are to be shared with the Vice-President Operations and made public on the SCSU website.

### **Outreach**

- Directors must participate in a minimum of 20 hours of outreach throughout the duration of their term.
- Outreach hours are to be reported bi-weekly to the President, Vice-President Operations, and Executive Director.

**Qualification**

- Directors must adhere to the SCSU Bylaws and Policies.
- Honourarium will be awarded based on Director efforts within their role.
- Directors will be compensated proportional to their ability to meet the responsibilities of this policy.
- Should a Director be unable to fulfill any of the responsibilities outlined in this policy, they must seek prior exemption from the President and Vice-President Operations or risk reductions or loss of honourarium.
- Should a Director not complete their term in office, they will not be eligible to receive an honourarium.

**b. Executive Remuneration Policy**

***The following motion is recommended for adoption by the Policy & By-law Committee at the Annual General Meeting.***

Motion

Moved: Abdillahi

Seconded:

Be it resolved that the Executive Remuneration Policy Motion be added to the 2021 Annual General Meeting Agenda.

**AGM Motion: Executive Remuneration Policy**

Moved:

Seconded:

Whereas the SCSU Executives are elected to represent and advocate on behalf of the 14,000 undergraduate students at UTSC; and

Whereas the SCSU advocates for a basic living income; and

Whereas the Executives hold extremely diverse and complex roles that often require them to work beyond the minimum 35 office hours per week; and

Whereas the Executives are also students and often unable to take on additional work outside of the SCSU; and

Whereas the SCSU Bylaws prohibit Executives from working at another job for more than 30 hours per week; and

Whereas the Executive base honorarium (\$22,000 and \$24,000) has not increased above the annual consumer price index since 2009; and

Whereas the Executive honorarium has not adjusted with government increases to minimum wage; and

Whereas in July 2021, the SCSU part-time wages increased to \$16 per hour for general part-time and \$18 per hour for coordinators; and

Whereas the SCSU Executives currently make **\$13.53 per hour for Vice-President Executives (\$28,145.51 per year)** and **\$14.76 per hour for President (\$30,705.14 per year)**; and

Whereas the SCSU Executive remuneration is significantly lower than comparable students' unions across the province (e.g., University of Toronto Students' Union – \$19 per hour [as of 2020]; UTMSU – \$31,600 [as of 2020]; York Federation of Students – \$33,700 [as of 2016]; Continuing Education Association at X University – \$19 per hour); and

Whereas in August 2021, the Board of Directors amended the Executive Remuneration Policy to an hourly compensation model in efforts to introduce greater transparency and accountability measures for Executive members;

Be it resolved that the Executive Remuneration Policy be amended as follows:

## **Executive Remuneration Policy**

### **Preamble**

The purpose of this policy is to outline remuneration of the Officers for the Scarborough Campus Students' Union. The By-laws stipulate the roles and responsibilities of the Executive members. The Bylaws do not, however, provide guidelines for the reporting and administration of this remuneration. To ensure accountability and transparency, the following policy has been adopted as the Executive Remuneration Policy. Every Executive member is required to work on behalf of the membership and for the University of Toronto Scarborough students for a minimum number of hours each week, as outlined in their signed start-of-term contracts and this policy.

There shall be a set amount of remuneration established for the Executive members with the understanding that part of the role is to volunteer for the improvement and betterment of students' lives and a socially just society.

### **Honourarium**

- The President and Vice-Presidents shall receive an honorarium of \$19 per hour in 2021 dollars, up to a maximum of 40 hours worked per week. ~~\$24,000 in 2009 dollars.~~
- ~~Each Vice-President shall receive an annual honorarium of \$22,000 in 2009 dollars.~~
- ~~In the event that an Officer does not complete a full term in office, the respective officer shall be entitled to a pro-rated amount of the annual honourarium.~~
- The honorarium of Officers shall be increased each year by the Consumer Price Index (CPI) as set by the University of Toronto.
- SCSU recognizes that the amount of honourarium is not reflective of the total amount of work hours conducted to service students, but rather that it is a nominal recognition of the service conducted as an elected representative.

### **Office Hours**

- Executives are required to hold a minimum of thirty-five (35) office hours per week, for twelve (12) consecutive months, from May 1 to April 30.
- Attending meetings, seminars, conferences (i.e. CFS) off campus will be recognized as office hours.
- Where the minimum number of hours is worked, honourarium will be provided bi-weekly in recognition of the work to represent and advocate for the membership.
- In recognition of changes in required work and meetings; an Executive may balance out their minimum required hours of work in any given pay period (two week period).
- In any pay period where hours have not been balanced, and are less than the minimum required, Executive members will be paid a prorated honourarium.
- During weeks where weekend or other extenuating work is required, office hours may be adjusted.
- During the Reading Week and Winter Holiday shutdowns, all Executive members are required to respond to emails and correspondences but are not required to maintain the minimum amount of hours; honorarium for this time period will be automatically issued in recognition that the University is closed but the work of the Executive continues.

### **Benefits**

- In addition to the honourarium awarded, each Executive shall be offered the option to be part of the SCSU health and dental plan for one year during their term of office.
- In accordance with the Mobile Phone Allowance Policy, a \$50.00 cell phone reimbursement is awarded on a monthly basis.
- Executive members are eligible for up to two weeks of paid vacation; not including the Winter Holiday and Reading week shutdowns, to be taken at times to be determined with the President and the Executive Director's approval.

### **Sick Days**

- Executives are granted ten (10) paid sick days each year during their term.
- There is no carryover of sick days from year to year.
- It is understood that upon resignation or termination of position, the executive will not be issued a pay in lieu of any accumulated sick day credits.
- Executives will notify the Executive Director of their impending absence prior to the start of the work day.

### **Reporting**

- To ensure that honourarium is issued on a bi-weekly schedule, each Executive member must submit a timesheet to the Executive Director every second Monday by 3:00pm.
- Timesheets must be submitted within four (4) weeks of the time worked, otherwise it will be considered as volunteer time and no payment of honourarium will be issued.
- All timesheets will be kept and logged by the Executive Director.

### **Contract**

1. All officers, in order to hold a position, shall enter into a contract with the SCSU pursuant to its By-Laws and Policies.
2. The contract shall also be signed by the Vice-President Operations and a witness.
  - a. If the contract is for the employment of the Vice-President Operations, then the contract shall also be signed by the President and a witness.

3. The officer shall accept the duties and responsibilities which may be outlined in the position's description and/or By-Laws and Policies of the SCSU.
4. A copy of the job description shall be given to the position holder and the contract shall be held on file by the Vice-President Operations.
5. The Vice-President Operations shall make the position holder fully aware of all provisions of the position description before the contract is signed.

**c. Boycott, Divestment, Sanctions (BDS) Policy**

***The following motion is recommended for adoption by the Policy & By-law Committee at the Annual General Meeting.***

Motion

Moved: Abdillahi

Seconded:

Be it resolved that the Boycott, Divestment, Sanctions Policy Motion be added to the 2021 Annual General Meeting Agenda.

**AGM Motion: Boycott, Divestment, Sanctions (BDS)**

Moved:

Seconded:

Whereas at the 2020 Annual General Meeting the SCSU was mandated to develop a policy that solidifies the Union's commitment to the Boycott, Divestment, Sanctions (BDS) movement;

Be it resolved that the following Policy be adopted into the Union:

**OPERATIONAL POLICY - Boycott, Divestment, Sanctions (BDS)**

The Scarborough Campus Students' Union, at the mandate of its membership, will take the necessary steps to partake in the Boycott, Divestment, Sanctions (BDS) Palestinian-led movement for freedom, justice and equity. The movement is working to end international support for Israel's oppression of Palestinians and pressure Israel to comply with international law.

**Preamble**

The Scarborough Campus Students' Union (SCSU) recognizes the ongoing Israeli occupation and settler colonization of Palestinian land, which violently discriminates against Palestinians. For over seventy years, Israel has denied Palestinians fundamental rights and refuses to comply with international law. The Boycott, Divestment, Sanctions (BDS) Palestinian-led movement for freedom and justice, inspired by the South African anti-apartheid movement, urges action to pressure Israel to comply with international laws.

The BDS movement is a global one, including unions, academic associations, religious spaces, and grassroots movements. As directed by the membership at-large, the SCSU first joined the BDS movement in 2013 through an Annual General Meeting and has since been an ongoing active supporter of BDS initiatives both on- and off-campus. The SCSU continues to reaffirm its commitment to fighting against settler colonialism, uniting with refugees and Indigenous people globally and locally, and simply doing what is possible to oppose ongoing apartheid.



We recognize that it is our role as students, young people, and members of the international community, to be in solidarity with Palestinian people in Palestine and the diaspora. Countries like so-called Canada and institutions such as the University of Toronto continue to support Israel, contributing to the oppression of Palestinian people. In line with our mandate, SCSU opposes all forms of discrimination, violence, colonization, and apartheid and fights for collective liberation. We acknowledge that this policy takes steps to address just one aspect of the fight for justice and equity.

## **Policy**

The Scarborough Campus Students' Union will:

- Reaffirm its commitment to the BDS movement by committing to actively support initiatives that raise awareness about Israel's ongoing occupation of Palestine and war crimes against Palestinian peoples;
- Refrain from engaging with organizations, services, or participating in events that further normalize Israeli apartheid in ways including, but not limited to:
  - Inviting speakers who are representing the Israeli Defense Force (IDF), or support the military occupation of Palestine, the displacement, incarceration and/or killings of Palestinian people
  - Note: Individuals with a history of service in the IDF but no current ties or support of the institution should not be held accountable for their required duty to serve
  - Note: Efforts should be made to source Kosher food from organizations that do not normalize Israeli apartheid, however recognizing the limited availability of this necessity then exemptions can be made if no alternatives are available
- Prioritize alternative contracts to companies that profit from the violation of Palestinian human rights; such as, but not limited to, those that provide technical and/or logistical support to occupation
- Wherever possible, terminate contracts with companies that are found to profit from the occupation of Palestine
- Ensure that the BDS List is accessible to members by housing a link on SCSU's website
- Boycott Israeli and settlement goods from being sold by Student Union entities
- Lobby the University of Toronto to divest from investments and contracts that directly and indirectly fund the occupation of Palestine
- Lobby the University of Toronto to eliminate the selling of BDS affiliated goods and terminate contracts with companies that are found to profit from the occupation of Palestine

## **The Union Supports**

- Partaking in the BDS movement and strategy
- Taking lead from Palestinians in Palestine and the diaspora, in learning and working towards solidarity in meaningful ways
- Working from an anti-oppressive and anti-colonial lens to recognize the history that has shaped our surroundings and ways we can establish equity

## **The Union Opposes**

- Any form(s) of antisemitic remarks or rhetorics that seek to abuse the BDS movement as a method of discrimination against Jewish students

- The notion that Jewish students are inherently in violation of the BDS policy and in support of the state of Israel's oppression of Palestine
- The notion that the BDS movement is inherently antisemitic due to its criticism of the state of Israel

**d. Re-affirmation of Rights of Jewish Students at UTSC**

***The following motion is recommended for adoption as amended by the Policy and Bylaw Committee at the Annual General Meeting.***

Motion Moved: Abdillahi Seconded:

Be it resolved that the Re-affirmation of Rights of Jewish Students at UTSC Motion be added to the 2021 Annual General Meeting Agenda as amended.

**AGM Motion: Re-Affirmation Of The Rights Of Jewish Students AT UTSC**

Moved: Fine Seconded:

WHEREAS the Scarborough Campus Students' Union (SCSU) membership is a diverse mix of students of different nationalities, ethnicities, places of origin, and religions whose views sometimes conflict; and

WHEREAS Section 2 of the Canadian Charter of Rights and Freedoms protects freedom of expression everywhere in Canada subject to statutory limits of hate speech, including at UTSC; and

WHEREAS the Scarborough Campus Students' Union's equity statement assures students that "any form of discrimination and harassment will not be tolerated;" and

WHEREAS the SCSU equity statement further declares: "We all have an obligation to ensure that an open and inclusive space, free of hate is established;" and

WHEREAS the SCSU is obligated to follow the principles articulated in the University of Toronto's Policy on the Recognition of Student Groups, stating, "the University will not attempt to censor, control or interfere with any group on the basis of its philosophy, beliefs, interests or opinions expressed unless and until these lead to activities which are illegal or which infringe the rights and freedoms already mentioned;" and

WHEREAS the SCSU membership includes Jewish students, including citizens of the State of Israel, who are protected under Ontario's Human Rights Code (1962) based on creed, ancestry, place of origin, and/or ethnic origin, defined as "social, cultural or religious practices drawn from a common heritage or a shared historical past;" and

WHEREAS provisions of the Ontario's Human Rights Code protects Jews, including Jewish students, from discrimination in the provisions of services and by vocational associations and unions, including from discrimination by the SCSU or in the services the union provides students at UTSC; and

WHEREAS most Israeli citizens are compelled to serve in the Israeli military or perform mandatory national service.

~~BE IT RESOLVED that SCSU re-affirm its commitment to ensuring that Jewish students are unencumbered by discriminatory policies or actions by the union or its officers, as promised by the union's equity statement, and the Ontario Human Rights Code, by recognizing the right of Jewish students, like all students, to organize & advertise events to express their political, cultural and/or religious views; and~~

BE IT FURTHER RESOLVED that SCSU executives oppose conditions that discriminate against, or significantly impede, full Jewish participation in political, religious, cultural, academic, or social life on and off campus. To do so, the union, its executives, and staff will:

- ~~1. Continue to recognize Jewish student groups, including Jewish student groups affiliated with outside organizations, consistent with the University of Toronto's Policy on the Recognition of Campus Groups; and~~
2. Protect the right of Jewish students to enjoy their Charter rights of a freedom of expression on campus, including the articulation of political views, the practice of religious beliefs, and the display of Jewish symbols.
3. Fund all recognized student groups who apply for, and qualify for, union funding for student programming events through normal processes ~~without exceptions for particular political beliefs held by the student groups, the views expressed by participants or organizers of such events, or the political views of co-sponsors of the events.~~
- ~~4. Refrain from placing restrictions on Jewish students or Jewish student organizations seeking to affiliate with outside organizations when organizing, funding, or advertising events beyond the limits established by the University of Toronto's Policy on the Recognition of Student Groups~~
5. Oppose and condemn hostile behavior directed against Jews because they are Jews, or Israeli students because they are Israeli citizens, by executives and staff of the SCSU, and discourage any such behavior in social media forums controlled by the SCSU, its executives, and staff.
6. Eschew the use of union participation in the Boycott, Divestment and Sanctions (BDS) movement as an inhibition of student participation in campus organizations like Hillel, or community organizations like UJA or Independent Jewish Voices.
- ~~7. Defend the principles of academic freedom, by ensuring that students, staff and faculty at UTSC enjoy opportunities to:~~
  - ~~a. attend lectures, workshops and films about Israel and/or Palestine;~~
  - ~~b. participate in joint research with Israelis or Israeli institutions;~~
  - ~~c. enroll in classes offered in conjunction with Israeli universities;~~
  - ~~d. travel or study abroad in Israel, or with organizations that support Israel or Zionism.~~
8. Disavow remarks or rhetoric that may be seen as antisemitic, including statements that:
  - a. amplify historical tropes about Jewish power;
  - b. perpetuate stereotypes about Jews;
  - c. blame Jewish students for the actions of the Israeli government or military;
9. Be mindful of conflating support for Israelis or Palestinians with support for actions by the governments of Israel, the Palestinian Authority, and their allies, or other groups operating within Israel and Palestine;

BE IT FURTHER RESOLVED ~~that regardless of positions taken by the union on contemporary politics in Israel, Palestine, or more broadly in the Middle East;~~ the union will continue to support campus events through normal processes including but not restricted to, educational events about the Holocaust, Jewish religious beliefs, ~~or Jewish history, or current events that are organized or sponsored, in full or in part, by campus and community groups that support Israel or Zionism.~~

BE IT RESOLVED that to avoid discriminating on the basis of ancestry or place of origin, the union will ensure that neither prior service in the Israeli military, nor reserve service in the Israeli military, will disqualify students, faculty and staff from engagement with the union.

BE IT FURTHER RESOLVED that the union will not refrain from co-sponsoring activities or entering into contracts with organizations that include participants, directors, or employees who have served in the Israeli military, or continue to hold reserve status in the Israeli military, solely on that basis.

## **8. Adjournment**

Motion

Moved: Abdillahi

Seconded:

Be it resolved that the November 3rd, 2021 special meeting be adjourned.

1. Attendance: Adillahi, Hanbali, Rahman, Murray, Chandrasegar, Krishna, Passarelli, Sobowale, Brayannis [non-voting]
2. Call to Order: 3:18pm
3. Equity Statement: Read by Murray
4. Review of Motions submitted for AGM

**a. Board of Directors Honourarium Policy**

**AGM Motion: Board of Directors Honourarium Policy**

Moved:

Seconded:

Whereas the Board of Directors (“Directors”) are elected to represent the students within their respective academic departments or demographic; and

Whereas Directors are required to attend monthly meetings, sit on at least one committee of the Union, and hold regular office hours; and

Whereas Directors do not receive financial recognition for their efforts;

Be it resolved that the following policy be introduced to recognize the contributions made by Directors to their membership:

**Board of Directors Honourarium Policy**

**Preamble**

The purpose of this policy is to outline honourarium of the Board of Directors (“Directors”) for the Scarborough Campus Students’ Union. The By-laws stipulate the roles and responsibilities of the Directors. To ensure accountability and transparency, the following policy has been adopted as the Board of Directors Honourarium Policy. Every Director is required to work on behalf of the membership and for the University of Toronto Scarborough students by attending monthly Board Meetings, attending team check-ins holding regular office hours, advocating on behalf of their academic department, and participating in regular outreach; among other responsibilities, as outlined in their signed start-of-term contracts and this policy.

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**Honourarium**

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### **Board Meetings**

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- Missing a Board Meeting without regrets may lead to a reduction in honorarium.
- For full Meeting responsibilities, see Bylaw XI.1.i.

### **General Meetings**

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### **Office Hours**

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- Designated office hours are to be shared with the Vice-President Operations and made public on the SCSU website.

### **Outreach**

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- Outreach hours are to be reported bi-weekly to the President, Vice-President Operations, and Executive Director.

### **Qualification**

- Directors must adhere to the SCSU Bylaws and Policies.
- Honourarium will be awarded based on Director efforts within their role.
- Directors will be compensated proportional to their ability to meet the responsibilities of this policy.
- Should a Director be unable to fulfill any of the responsibilities outlined in this policy, they must seek prior exemption from the President and Vice-President Operations or risk reductions or loss of honorarium.
- Should a Director not complete their term in office, they will not be eligible to receive an honorarium.

### **MOTION**

Moved: Chandrasegar

Seconded: Murray

Be it resolved that the Board of Directors Honourarium Policy Motion be recommended for adoption at the Annual General Meeting.

### **Motion Carries**

**b. Executive Honourarium Policy**

**AGM Motion: Executive Remuneration Policy**

Moved:

Seconded:

Whereas the SCSU Executives are elected to represent and advocate on behalf of the 14,000 undergraduate students at UTSC; and

Whereas the SCSU advocates for a basic living income; and

Whereas the Executives hold extremely diverse and complex roles that often require them to work beyond the minimum 35 office hours per week; and

Whereas the Executives are also students and often unable to take on additional work outside of the SCSU; and

Whereas the SCSU Bylaws prohibit Executives from working at another job for more than 30 hours per week; and

Whereas the Executive base honorarium (\$22,000 and \$24,000) has not increased above the annual consumer price index since 2009; and

Whereas the Executive honorarium has not adjusted with government increases to minimum wage; and

Whereas in July 2021, the SCSU part-time wages increased to \$16 per hour for general part-time and \$18 per hour for coordinators; and

Whereas the SCSU Executives currently make **\$13.53 per hour for Vice-President Executives (\$28,145.51 per year)** and **\$14.76 per hour for President (\$30,705.14 per year)**; and

Whereas the SCSU Executive remuneration is significantly lower than comparable students' unions across the province (e.g., University of Toronto Students' Union – \$19 per hour [as of 2020]; UTMSU – \$31,600 [as of 2020]; York Federation of Students – \$33,700 [as of 2016]; Continuing Education Association at X University – \$19 per hour); and

Whereas in August 2021, the Board of Directors amended the Executive Remuneration Policy to an hourly compensation model in efforts to introduce greater transparency and accountability measures for Executive members;

Be it resolved that the Executive Remuneration Policy be amended as follows:

**Executive Remuneration Policy**

**Preamble**

The purpose of this policy is to outline remuneration of the Officers for the Scarborough Campus Students' Union. The By-laws stipulate the roles and responsibilities of the Executive members. The Bylaws do not, however, provide guidelines for the reporting and administration of this remuneration. To ensure accountability and transparency, the following policy has been adopted as the Executive Remuneration Policy. Every Executive member is required to work on behalf of the membership and for the University of Toronto Scarborough students for a minimum number of hours each week, as outlined in their signed start-of-term contracts and this policy.

There shall be a set amount of remuneration established for the Executive members with the understanding that part of the role is to volunteer for the improvement and betterment of students' lives and a socially just society.

### **Honourarium**

- The President and Vice-Presidents shall receive an honorarium of \$19 per hour in 2021 dollars, up to a maximum of 40 hours worked per week. ~~\$24,000 in 2009 dollars:~~
- ~~● Each Vice-President shall receive an annual honorarium of \$22,000 in 2009 dollars:~~
- ~~● In the event that an Officer does not complete a full term in office, the respective officer shall be entitled to a pro-rated amount of the annual honorarium:~~
- The honorarium of Officers shall be increased each year by the Consumer Price Index (CPI) as set by the University of Toronto.
- SCSU recognizes that the amount of honourarium is not reflective of the total amount of work hours conducted to service students, but rather that it is a nominal recognition of the service conducted as an elected representative.

### **Office Hours**

- Executives are required to hold a minimum of thirty-five (35) office hours per week, for twelve (12) consecutive months, from May 1 to April 30.
- Attending meetings, seminars, conferences (i.e. CFS) off campus will be recognized as office hours.
- Where the minimum number of hours is worked, honourarium will be provided bi-weekly in recognition of the work to represent and advocate for the membership.
- In recognition of changes in required work and meetings; an Executive may balance out their minimum required hours of work in any given pay period (two week period).
- In any pay period where hours have not been balanced, and are less than the minimum required, Executive members will be paid a pro-rated honourarium.
- During weeks where weekend or other extenuating work is required, office hours may be adjusted.
- During the Reading Week and Winter Holiday shutdowns, all Executive members are required to respond to emails and correspondences but are not required to maintain the minimum amount of hours; honorarium for this time period will be automatically issued in recognition that the University is closed but the work of the Executive continues.

### **Benefits**

- In addition to the honourarium awarded, each Executive shall be offered the option to be part of the SCSU health and dental plan for one year during their term of office.
- In accordance with the Mobile Phone Allowance Policy, a \$50.00 cell phone reimbursement is awarded on a monthly basis.



- Executive members are eligible for up to two weeks of paid vacation; not including the Winter Holiday and Reading week shutdowns, to be taken at times to be determined with the President and the Executive Director's approval.

### **Sick Days**

- Executives are granted ten (10) paid sick days each year during their term.
- There is no carryover of sick days from year to year.
- It is understood that upon resignation or termination of position, the executive will not be issued a pay in lieu of any accumulated sick day credits.
- Executives will notify the Executive Director of their impending absence prior to the start of the work day.

### **Reporting**

- To ensure that honourarium is issued on a bi-weekly schedule, each Executive member must submit a timesheet to the Executive Director every second Monday by 3:00pm.
- Timesheets must be submitted within four (4) weeks of the time worked, otherwise it will be considered as volunteer time and no payment of honourarium will be issued.
- All timesheets will be kept and logged by the Executive Director.

### **Contract**

5. All officers, in order to hold a position, shall enter into a contract with the SCSU pursuant to its By-Laws and Policies.
6. The contract shall also be signed by the Vice-President Operations and a witness.
  - a. If the contract is for the employment of the Vice-President Operations, then the contract shall also be signed by the President and a witness.
7. The officer shall accept the duties and responsibilities which may be outlined in the position's description and/or By-Laws and Policies of the SCSU.
8. A copy of the job description shall be given to the position holder and the contract shall be held on file by the Vice-President Operations.
9. The Vice-President Operations shall make the position holder fully aware of all provisions of the position description before the contract is signed.

### **MOTION**

Moved: Sobowale

Seconded: Krishna

Be it resolved that the Executive Honourarium Policy Motion be recommended for adoption at the Annual General Meeting.

### **Motion Carries**

#### **a. Boycott, Divestment, Sanctions (BDS) Policy**

#### **AGM Motion: Boycott, Divestment, Sanctions (BDS)**

Whereas at the 2020 Annual General Meeting the SCSU was mandated to develop a policy that solidifies the Union's commitment to the Boycott, Divestment, Sanctions (BDS) movement;

Be it resolved that the following Policy be adopted into the Union:

### **OPERATIONAL POLICY - Boycott, Divestment, Sanctions (BDS)**

The Scarborough Campus Students' Union, at the mandate of its membership, will take the necessary steps to partake in the Boycott, Divestment, Sanctions (BDS) Palestinian-led movement for freedom, justice and equity. The movement is working to end international support for Israel's oppression of Palestinians and pressure Israel to comply with international law.

#### **Preamble**

The Scarborough Campus Students' Union (SCSU) recognizes the ongoing Israeli occupation and settler colonization of Palestinian land, which violently discriminates against Palestinians. For over seventy years, Israel has denied Palestinians fundamental rights and refuses to comply with international law. The Boycott, Divestment, Sanctions (BDS) Palestinian-led movement for freedom and justice, inspired by the South African anti-apartheid movement, urges action to pressure Israel to comply with international laws.

The BDS movement is a global one, including unions, academic associations, religious spaces, and grassroots movements. As directed by the membership at-large, the SCSU first joined the BDS movement in 2013 through an Annual General Meeting and has since been an ongoing active supporter of BDS initiatives both on- and off-campus. The SCSU continues to reaffirm its commitment to fighting against settler colonialism, uniting with refugees and Indigenous people globally and locally, and simply doing what is possible to oppose ongoing apartheid.

We recognize that it is our role as students, young people, and members of the international community, to be in solidarity with Palestinian people in Palestine and the diaspora. Countries like so-called Canada and institutions such as the University of Toronto continue to support Israel, contributing to the oppression of Palestinian people. In line with our mandate, SCSU opposes all forms of discrimination, violence, colonization, and apartheid and fights for collective liberation. We acknowledge that this policy takes steps to address just one aspect of the fight for justice and equity.

#### **Policy**

The Scarborough Campus Students' Union will:

- Reaffirm its commitment to the BDS movement by committing to actively support initiatives that raise awareness about Israel's ongoing occupation of Palestine and war crimes against Palestinian peoples;
- Refrain from engaging with organizations, services, or participating in events that further normalize Israeli apartheid in ways including, but not limited to:
  - Inviting speakers who are representing the Israeli Defense Force (IDF), or support the military occupation of Palestine, the displacement, incarceration and/or killings of Palestinian people
  - Note: Individuals with a history of service in the IDF but no current ties or support of the institution should not be held accountable for their required duty to serve

- Note: Efforts should be made to source Kosher food from organizations that do not normalize Israeli apartheid, however recognizing the limited availability of this necessity then exemptions can be made if no alternatives are available
- Prioritize alternative contracts to companies that profit from the violation of Palestinian human rights; such as, but not limited to, those that provide technical and/or logistical support to occupation
- Wherever possible, terminate contracts with companies that are found to profit from the occupation of Palestine
- Ensure that the BDS List is accessible to members by housing a link on SCSU's website
- Boycott Israeli and settlement goods from being sold by Student Union entities
- Lobby the University of Toronto to divest from investments and contracts that directly and indirectly fund the occupation of Palestine
- Lobby the University of Toronto to eliminate the selling of BDS affiliated goods and terminate contracts with companies that are found to profit from the occupation of Palestine

### **The Union Supports**

- Partaking in the BDS movement and strategy
- Taking lead from Palestinians in Palestine and the diaspora, in learning and working towards solidarity in meaningful ways
- Working from an anti-oppressive and anti-colonial lens to recognize the history that has shaped our surroundings and ways we can establish equity

### **The Union Opposes**

- Any form(s) of antisemitic remarks or rhetorics that seek to abuse the BDS movement as a method of discrimination against Jewish students
- The notion that Jewish students are inherently in violation of the BDS policy and in support of the state of Israel's oppression of Palestine
- The notion that the BDS movement is inherently antisemitic due to its criticism of the state of Israel

### **MOTION**

Moved: Sobowale

Seconded: Passarelli

Be it resolved that the Boycott, Divestment, Sanctions (BDS) Policy Motion be recommended for adoption at the Annual General Meeting.

### **Motion Carries**

#### **b. Re-affirmation of Rights of Jewish Students at UTSC**

#### **AGM Motion: Re-Affirmation Of The Rights Of Jewish Students AT UTSC**

Moved: Fine

Seconded:

WHEREAS the Scarborough Campus Students' Union (SCSU) membership is a diverse mix of students of different nationalities, ethnicities, places of origin, and religions whose views sometimes conflict; and

WHEREAS Section 2 of the Canadian Charter of Rights and Freedoms protects freedom of expression everywhere in Canada subject to statutory limits of hate speech, including at UTSC; and

WHEREAS the Scarborough Campus Students' Union's equity statement assures students that "any form of discrimination and harassment will not be tolerated;" and

WHEREAS the SCSU equity statement further declares: "We all have an obligation to ensure that an open and inclusive space, free of hate is established;" and

WHEREAS the SCSU is obligated to follow the principles articulated in the University of Toronto's Policy on the Recognition of Student Groups, stating, "the University will not attempt to censor, control or interfere with any group on the basis of its philosophy, beliefs, interests or opinions expressed unless and until these lead to activities which are illegal or which infringe the rights and freedoms already mentioned;" and

WHEREAS the SCSU membership includes Jewish students, including citizens of the State of Israel, who are protected under Ontario's Human Rights Code (1962) based on creed, ancestry, place of origin, and/or ethnic origin, defined as "social, cultural or religious practices drawn from a common heritage or a shared historical past;" and

WHEREAS provisions of the Ontario's Human Rights Code protects Jews, including Jewish students, from discrimination in the provisions of services and by vocational associations and unions, including from discrimination by the SCSU or in the services the union provides students at UTSC; and

WHEREAS most Israeli citizens are compelled to serve in the Israeli military or perform mandatory national service.

~~BE IT RESOLVED that SCSU re-affirm its commitment to ensuring that Jewish students are unencumbered by discriminatory policies or actions by the union or its officers, as promised by the union's equity statement, and the Ontario Human Rights Code, by recognizing the right of Jewish students, like all students, to organize & advertise events to express their political, cultural and/or religious views; and~~

BE IT FURTHER RESOLVED that SCSU executives oppose conditions that discriminate against, or significantly impede, full Jewish participation in political, religious, cultural, academic, or social life on and off campus. To do so, the union, its executives, and staff will:

- ~~1. Continue to recognize Jewish student groups, including Jewish student groups affiliated with outside organizations, consistent with the University of Toronto's Policy on the Recognition of Campus Groups; and~~
2. Protect the right of Jewish students to enjoy their Charter rights of a freedom of expression on campus, including the articulation of political views, the practice of religious beliefs, and the display of Jewish symbols.
3. Fund all recognized student groups who apply for, and qualify for, union funding for student programming events through normal processes ~~without exceptions for particular political beliefs held by the student groups, the views expressed by participants or organizers of such events, or the political views of co-sponsors of the events.~~
- ~~4. Refrain from placing restrictions on Jewish students or Jewish student organizations seeking to affiliate with outside organizations when organizing, funding, or advertising events beyond the limits established by the University of Toronto's Policy on the Recognition of Student Groups~~
5. Oppose and condemn hostile behavior directed against Jews because they are Jews, or Israeli students because they are Israeli citizens, by executives and staff of the SCSU, and discourage any such behavior in social media forums controlled by the SCSU, its executives, and staff.
6. Eschew the use of union participation in the Boycott, Divestment and Sanctions (BDS) movement as an inhibition of student participation in campus organizations like Hillel, or community organizations like UJA or Independent Jewish Voices.
- ~~7. Defend the principles of academic freedom, by ensuring that students, staff and faculty at UTSC enjoy opportunities to:~~

- ~~a. attend lectures, workshops and films about Israel and/or Palestine;~~
  - ~~b. participate in joint research with Israelis or Israeli institutions;~~
  - ~~c. enroll in classes offered in conjunction with Israeli universities;~~
  - ~~d. travel or study abroad in Israel, or with organizations that support Israel or Zionism.~~
8. Disavow remarks or rhetoric that may be seen as antisemitic, including statements that:
    - a. amplify historical tropes about Jewish power;
    - b. perpetuate stereotypes about Jews;
    - c. blame Jewish students for the actions of the Israeli government or military;
  9. Be mindful of conflating support for Israelis or Palestinians with support for actions by the governments of Israel, the Palestinian Authority, and their allies, or other groups operating within Israel and Palestine;

BE IT FURTHER RESOLVED ~~that regardless of positions taken by the union on contemporary politics in Israel, Palestine, or more broadly in the Middle East,~~ the union will continue to support campus events through normal processes including but not restricted to, educational events about the Holocaust, Jewish religious beliefs, or Jewish history, ~~or current events that are organized or sponsored, in full or in part, by campus and community groups that support Israel or Zionism.~~

BE IT RESOLVED that to avoid discriminating on the basis of ancestry or place of origin, the union will ensure that neither prior service in the Israeli military, nor reserve service in the Israeli military, will disqualify students, faculty and staff from engagement with the union.

BE IT FURTHER RESOLVED that the union will not refrain from co-sponsoring activities or entering into contracts with organizations that include participants, directors, or employees who have served in the Israeli military, or continue to hold reserve status in the Israeli military, solely on that basis.

**MOTION**

Moved: Murray

Seconded: Sobowale

Be it resolved that the Re-affirmation of Rights of Jewish Students at UTSC be recommended for adoption as amended at the Annual General Meeting.

**AMENDMENT #1**

Moved: Chandrasegar

Seconded: Rahman

**Motion to amend and strike first BIR.**

Motivation: Redundant given existing policies of the Union and subsequent language in the Motion.

**Motion Carries**

Back to main motion.

**AMENDMENT #2**

Moved: Murray

Seconded: Krishna

**Motion to amend and strike number 1 in second BIR.**

Motivation: Clubs Recognition Policy outlines processes.

**Motion Carries**

Back to main motion.

**AMENDMENT #3**

Moved: Hanbali

Seconded: Sobowale

**Motion to amend and strike “without exceptions for particular political beliefs held by the student groups, the views expressed by participants or organizers of such events, or the political views of co-sponsors of the events.” in number 3 in second BIR.**

Motivation: All clubs must abide by the policies laid out in the Clubs Funding Policy in order to qualify for Clubs Funding.

**Motion Carries**

Back to main motion.

**AMENDMENT #4**

Moved: Abdilahi

Seconded: Chandrasegar

**Motion to amend and strike number 4 in second BIR.**

Motivation: SCSU has its own policies independent of UofT.

**Motion Carries**

Back to main motion.

**AMENDMENT #5**

Moved: Krishna

Seconded: Sobowale

**Motion to amend and strike number 7 in second BIR.**

Motivation: Out of scope of the work of the SCSU.

**Motion Carries**

Back to main motion.

**AMENDMENT #6**

Moved: Abdillahi

Seconded: Hanbali

**Motion to amend the third BIR clause to read “BIRT the union will continue to support campus events through normal processes including but not restricted to, educational events about the Holocaust, Jewish religious beliefs, or Jewish history”.**

Motivation: Makes language clearer and ensures not contradicting work of the Union.

**Motion Carries**

Back to main motion.

**Recommendation for adoption as amended carries.**

## **10. Adjournment**

### **MOTION**

**Moved: Hanbali**

**Seconded: Passarelli**

Be it resolved that the motion be adjourned.

### **Motion Carries**

Meeting ended at 5:29 PM.

**FINANCIAL STATEMENTS**  
**SCARBOROUGH CAMPUS STUDENTS' UNION**  
**AS AT APRIL 30, 2021**



**SCARBOROUGH CAMPUS STUDENTS' UNION**

**AS AT APRIL 30, 2021**

**I N D E X**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors:  
**Scarborough Campus Students' Union**

### Opinion

We have audited the financial statements of **Scarborough Campus Students' Union**, which comprise the statement of financial position as at April 30, 2021, and the statements of operations and 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 **Scarborough Campus Students' Union** as at April 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### 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 **Scarborough Campus Students' Union** 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 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 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.

In preparing the financial statements, management is responsible for assessing **Scarborough Campus Students' Union'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 management either intends to liquidate **Scarborough Campus Students' Union** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing **Scarborough Campus Students' Union'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 **Scarborough Campus Students' Union'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 **Scarborough Campus Students' Union'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 **Scarborough Campus Students' Union** 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Chartered Professional Accountants  
Licensed Public Accountants

Toronto, Ontario  
TBA

**SCARBOROUGH CAMPUS STUDENTS' UNION  
AT THE UNIVERSITY OF TORONTO**

**STATEMENT OF FINANCIAL POSITION**

**AS AT APRIL 30, 2021  
(With comparative figures as at April 30, 2020)**

	2021	2020
<b>A S S E T S</b>		
<b>CURRENT</b>		
Cash	\$ 3,380,412	\$ 2,597,859
Taxes receivable	8,643	-
Accounts receivable, net of allowance of \$174,059 (2020 - \$184,160)	187,406	156,526
Prepaid expenses	12,799	12,713
Inventory	9,981	13,488
Current portion of loan receivable	<u>10,000</u>	<u>11,667</u>
	3,609,241	2,792,253
<b>NON-CURRENT</b>		
Cash restricted for health and dental plan (note 3)	3,824,007	3,798,815
Cash restricted for deferred levies (note 4)	224,314	291,228
Investment in and advances to related parties (note 5)	214,237	79,994
Loan receivable (note 6)	52,500	62,500
Property and equipment (note 7)	<u>35,389</u>	<u>20,565</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,959,688</u></b>	<b><u>\$ 7,045,355</u></b>
<b>L I A B I L I T I E S</b>		
<b>CURRENT</b>		
Accounts payable	\$ 88,636	\$ 146,837
Government remittances	-	6,956
Deferred rental deposits	6,946	6,946
Government loans payable (note 8)	<u>40,000</u>	<u>-</u>
	135,582	160,739
<b>NON-CURRENT</b>		
Deferred health and dental plan fees (note 3)	3,824,007	3,798,815
Deferred student levies (note 4)	<u>224,314</u>	<u>291,227</u>
<b>TOTAL LIABILITIES</b>	4,183,903	4,250,781
<b>N E T A S S E T S</b>		
<b>TOTAL NET ASSETS</b>	<u>3,775,785</u>	<u>2,794,574</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 7,959,688</u></b>	<b><u>\$ 7,045,355</u></b>

**APPROVED ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**SCARBOROUGH CAMPUS STUDENTS' UNION  
AT THE UNIVERSITY OF TORONTO**

**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**

**FOR THE YEAR ENDED APRIL 30, 2021  
(With comparative figures for the year ended April 30, 2020)**

	2021	2020
<b>REVENUES</b>		
Health and dental plan fees recognized (note 3)	\$ 4,525,771	\$ 4,556,572
Unrestricted general student fees	837,560	732,569
Restricted referendum fees recognized (note 4)	428,171	381,747
Rental and leasing	250,611	367,180
Health and dental plan administration fee	259,710	262,080
Admissions, events, sales and advertising	140,574	260,115
U of T Scarborough operating subsidy (note 9)	127,500	127,500
Investment income	30,778	58,672
TTC Metropass and fare sales (note 10)	-	7,269
Grants and sponsorship	1,500	2,655
Government assistance (note 8)	<u>20,000</u>	<u>-</u>
	<u>6,622,175</u>	<u>6,756,359</u>
<b>EXPENSES</b>		
Health and dental plan disbursements (note 3)	\$ 4,525,349	\$ 4,556,572
Restricted referendum fees disbursed (note 4)	428,171	381,747
General and administrative (note 11)	321,324	288,329
Wages and benefits (note 11)	308,403	605,526
Operating subsidy paid to SCSU Restaurants Inc. (note 9)	127,500	127,500
Professional fees	36,960	24,158
Repairs and maintenance	34,141	63,973
Ticket purchases	19,737	30,974
Bank charges	9,785	3,188
Utilities	3,725	6,333
Bad debts (recovery)	(45,763)	179,764
Cost of TTC Metropasses and fares sold (note 10)	-	7,093
Amortization	<u>1,874</u>	<u>1,129</u>
	<u>5,771,206</u>	<u>6,276,286</u>
<b>SURPLUS FROM OPERATIONS</b>	850,969	480,073
Gain (Loss) in subsidiary (Rex's Den)	<u>130,243</u>	<u>(34,640)</u>
<b>SURPLUS FOR THE YEAR</b>	981,212	445,433
Opening net assets	<u>2,794,573</u>	<u>2,349,140</u>
<b>CLOSING NET ASSETS</b>	<u>\$ 3,775,785</u>	<u>\$ 2,794,573</u>

**SCARBOROUGH CAMPUS STUDENTS' UNION  
AT THE UNIVERSITY OF TORONTO**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED APRIL 30, 2021  
(With comparative figures for the year ended April 30, 2020)**

	2021	2020
<b>CASH FLOWS FROM (USED IN):</b>		
<b>OPERATIONS</b>		
Surplus for the year	\$ 981,212	\$ 445,433
<i>Non-cash items:</i>		
Amortization	1,874	1,129
Loss in subsidiary	(130,243)	34,639
	<u>852,843</u>	<u>481,201</u>
<i>Non-cash working capital:</i>		
Accounts receivable	(30,880)	(6,141)
Prepaid expenses	(86)	(282)
Inventory	3,507	(787)
Accounts payable	(58,201)	(467,315)
Government remittances	(15,599)	(3,872)
	<u>751,584</u>	<u>2,804</u>
<b>INVESTING</b>		
Loans receivable	11,667	8,333
Purchase of property and equipment	(16,698)	-
Redemption of guaranteed investment certificate	-	151,942
Repayment of second mortgage receivable	-	10,000
	<u>(5,031)</u>	<u>160,275</u>
<b>FINANCING</b>		
Related party advances	(4,000)	123,437
Change in restricted cash	41,722	(1,084,867)
Change in deferred health and dental plan fees and student levies	(41,722)	1,084,867
Government loans	40,000	-
	<u>36,000</u>	<u>123,437</u>
<b>NET CHANGE IN CASH</b>	782,553	286,516
Cash at beginning of the year	<u>2,597,859</u>	<u>2,311,343</u>
<b>CASH AT END OF THE YEAR</b>	<u>\$ 3,380,412</u>	<u>\$ 2,597,859</u>

**SCARBOROUGH CAMPUS STUDENTS' UNION  
AT THE UNIVERSITY OF TORONTO**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT APRIL 30, 2021**

**1. PURPOSE OF THE ORGANIZATION**

Scarborough Campus Student's Union (SCSU) is a not-for-profit organization operating programs and providing services and advocacy for the full-time undergraduate students at the University of Toronto Scarborough and is exempt from income tax under the Income Tax Act. The primary objectives include: improving the quality of campus life, services and education, and to represent the member students in areas of common interest. Financial operations are administered by an executive committee subject to approval by the Board of Directors.

SCSU has a custodial responsibility for the Student Centre building at 1265 Military Trail under a Student Centre Management Agreement with the University dated October 15, 2004.

**2. SIGNIFICANT ACCOUNTING POLICIES**

SCSU issues only financial statements.

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Revenue recognition

The collection and amount of non-academic incidental fees charged to students in Ontario is regulated by the Ontario Ministry of Advanced Education and Skills Development through its Ontario Operating Funds Distribution Manual and Compulsory Ancillary Fee Policy Guidelines. Pursuant to these, a change to or introduction of a fee must be done in accordance with a long-term protocol established between the University and its student government. SCSU's protocol with the University of Toronto Scarborough requires a referendum of the student body for significant changes to or the introduction of fees.

Fees collected from the students for a specific purpose, pursuant to referendums of the student body, are accounted for using the deferral method of accounting for externally restricted contributions. Restricted fees are initially shown as a liability upon receipt of the funds. When the funds are disbursed for their intended purpose, the liability is reduced and an equal amount is then recognized as revenue and expense. All fees, with the exception of two described below, are collected by the University of Toronto Scarborough and periodically remitted to SCSU.

The Student Centre Levy collected from students as part of the SCSU fee is not recognized as revenue. This levy is withheld and retained by the University of Toronto Scarborough and applied to the building's financing. The University of Toronto Scarborough is required to retain legal title to the building, and contributions towards the cost of the building, or material renovations made to the fabric of the building, become the property of the University and are therefore treated as either repairs and maintenance expenses, or expensed as a contribution towards the building.

Similarly, the UTSC Sports & Recreation Complex Levy collected as part of the SCSU fees is also withheld and retained by the University of Toronto Scarborough for the same reasons.

**SCARBOROUGH CAMPUS STUDENTS' UNION  
AT THE UNIVERSITY OF TORONTO**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT APRIL 30, 2021**

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

Revenue recognition (continued)

Sales and rental revenues are recognized when the related goods are sold or the services performed. Any monies received as a deposit are initially shown as unearned revenue and deposits under the liabilities and then taken into income when the goods and services are provided.

The health and dental plan administration fees charged is \$6.37 a semester for each enrolment under Dental coverage, and \$6.37 a semester for each enrolment under Accident and Prescription Drug coverage. The total administration fees allocated from H&D fees collected from a student enrolled under both plans for a full year is \$25.48.

Leasing revenues are recognized on a straight-line basis over the term of the lease.

Interest is accrued on a daily basis.

Inventory

Inventory consists mainly of admission tickets and Toronto Transit Commission (TTC) fares. It is carried at the lower of cost and net realizable value on a first-in first-out (FIFO) basis.

Property and equipment

The property and equipment are recorded at cost and amortized over their estimated useful lives. Computer equipment is amortized over five years on a straight-line basis. Equipment and furniture is amortized over ten years on a straight-line basis.

Investment in subsidiary

SCSU is the sole controlling shareholder of SCSU Restaurants Inc. (o/a Rex's Den).

SCSU elected to account for its investments in its subsidiary using the equity method. The investment is initially recognized at cost and subsequently adjusted to take account of the share of net income reported by the subsidiary, computed by the consolidation method. Dividends declared by the subsidiary are recognized as a reduction of the investment. At the end of each reporting period, SCSU determines whether there are indications that an investment may be impaired. When there is an indication of impairment, and SCSU determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The adjusted carrying amount of the investment may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

Contributed services

SCSU makes extensive use of volunteers in its activities. SCSU does not record these contributed amounts due to the difficulty in determining their fair market value.



**SCARBOROUGH CAMPUS STUDENTS' UNION  
AT THE UNIVERSITY OF TORONTO**

**NOTES TO FINANCIAL STATEMENTS**

**AS AT APRIL 30, 2021**

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

Financial instruments

SCSU initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. SCSU subsequently measures all its financial assets and financial liabilities at amortized cost using the straight-line method. Financial assets measured at amortized cost are cash, guaranteed investment certificates and accounts receivable. Financial liabilities measured at amortized cost are accounts payable and government remittances.

Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to the revenues and expenses as appropriate in the year they become known. The primary estimates concern the net amount recoverable from the loans and investments in the for profit subsidiaries. Actual results may differ from these estimates. Actual results may differ from these estimates.

Impairment

When there are indications of possible impairment, SCSU determines if there has been a significant adverse change to the expected timing or amounts of future cash flows expected from the financial asset. The amount of any impairment loss is determined by comparing the carrying amount of the financial asset with the highest of three amounts:

- (i) The present value of the cash flows expected to be generated by holding the asset, discounted using a current market rate of interest appropriate to that asset;
- (ii) The amount that could be realized by selling the asset at the date of the balance sheet; and,
- (iii) The amount expected to be realized by exercising its rights to any collateral held to secure repayment of the asset, net of all costs necessary to exercise those rights.

Reversals are permitted, but the adjusted carrying amount of the financial asset shall be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized.

Government assistance

Government assistance received by the Company is recorded in the statement of operations as a reduction of the expense to which it specifically relates when received. Government assistance in the form of forgivable loans is recorded in the period when the conditions around loan forgiveness have been met.

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**3. DEFERRED GROUP HEALTH AND DENTAL PLAN FEES**

The health and dental group insurance plan portion of the student fees collected are also accounted for using the deferral method, consistent with the treatment of the other restricted fees above. It is shown here separately due to the magnitude of the plan. The ending balance represents the amount remaining in the fund at the fiscal year-end. Payments made subsequent to the year-end are disclosed to show the amount in the fund at the end of the academic year.

	2021	2020
<i>Group Health and Dental Plan</i>		
Beginning balance at the start of the fiscal year	\$ 3,798,815	\$ 2,850,323
Net student fee levies	4,563,010	4,300,090
Payments, refunds and expenses	<u>(4,537,818)</u>	<u>(3,351,598)</u>
Ending balance at the end of the fiscal year	3,824,007	3,798,815
Premiums subsequently paid to August 31	<u>756,605</u>	<u>656,922</u>
Balance at the end of academic year	<u>\$ 3,067,402</u>	<u>\$ 3,141,893</u>

**4. DEFERRED STUDENT LEVIES**

Changes in the deferred contributions balances are as follows:

	2021	2020
<i>Blue Sky Solar Racing</i>		
Beginning balance	\$ 1,167	\$ -
Net student fee levies	3,832	3,487
Payments and distributions	<u>(4,634)</u>	<u>(2,320)</u>
Ending balance	<u>\$ 365</u>	<u>\$ 1,167</u>
<i>Canadian Federation of Students</i>		
Beginning balance	\$ 72,906	\$ -
Net student fee levies	244,599	215,824
Payments and distributions	<u>(294,169)</u>	<u>(142,918)</u>
Ending balance	<u>\$ 23,336</u>	<u>\$ 72,906</u>
<i>Day Care Subsidy</i>		
Beginning balance	\$ 79,314	\$ 65,904
Net student fee levies	14,738	13,410
Payments and distributions	<u>(25,000)</u>	<u>-</u>
Ending balance	<u>\$ 69,052</u>	<u>\$ 79,314</u>
<i>Downtown Legal Services</i>		
Beginning balance	\$ 4,488	\$ -
Net student fee levies	14,738	4,488
Payments and distributions	<u>(17,825)</u>	<u>-</u>
Ending balance	<u>\$ 1,401</u>	<u>\$ 4,488</u>

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**4. DEFERRED STUDENT LEVIES (continued)**

	2021	2020
<i>Foster Children Program</i>		
Beginning balance	\$ 15,618	\$ 14,277
Net student fee levies	<u>1,474</u>	<u>1,341</u>
Ending balance	<u>\$ 17,092</u>	<u>\$ 15,618</u>
<i>Health Initiative in Developing Countries</i>		
Beginning balance	\$ 2,244	\$ -
Net student fee levies	21,359	6,705
Payments and distributions	<u>(8,912)</u>	<u>(4,461)</u>
Ending balance	<u>\$ 14,691</u>	<u>\$ 2,244</u>
<i>Students for Literacy</i>		
Beginning balance	\$ 4,336	\$ -
Net student fee levies	19,381	11,104
Payments and distributions	<u>(15,265)</u>	<u>(6,768)</u>
Ending balance	<u>\$ 8,452</u>	<u>\$ 4,336</u>
<i>Student Refugee Program</i>		
Beginning balance	\$ 79,518	\$ 74,672
Net student fee levies	8,843	8,046
Payments and distributions	<u>(8,300)</u>	<u>(3,200)</u>
Ending balance	<u>\$ 80,061</u>	<u>\$ 79,518</u>
<i>U of T Environmental Resource Network</i>		
Beginning balance	\$ 2,244	\$ -
Net student fee levies	7,369	6,705
Payments and distributions	<u>(8,912)</u>	<u>(4,461)</u>
Ending balance	<u>\$ 701</u>	<u>\$ 2,244</u>
<i>Wheelchair Accessibility Projects</i>		
Beginning balance	\$ 8,975	\$ -
Net student fee levies and interest earned	29,476	26,819
Payments and distributions	<u>(35,650)</u>	<u>(17,844)</u>
Ending balance	<u>\$ 2,801</u>	<u>\$ 8,975</u>
<i>Women's Centre - UTSC</i>		
Beginning balance	\$ 13,462	\$ -
Net student fee levies	44,214	40,229
Payments and distributions	<u>(53,475)</u>	<u>(26,767)</u>
Ending balance	<u>\$ 4,201</u>	<u>\$ 13,462</u>

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**4. DEFERRED STUDENT LEVIES (continued)**

	2021	2020
<i>WUSC/Refugee Student Program</i>		
Beginning balance	\$ 6,956	\$ -
Net student fee levies	24,426	21,257
Payments and distributions	<u>(29,221)</u>	<u>(14,301)</u>
Ending balance	<u>\$ 2,161</u>	<u>\$ 6,956</u>
 <i>Summary</i>		
Beginning balance	\$ 291,228	\$ 154,853
Net student fee levies	434,449	359,415
Disbursements and revenue recognized	<u>(501,363)</u>	<u>(223,040)</u>
Ending balance	<u>\$ 224,314</u>	<u>\$ 291,228</u>

**5. INVESTMENT AND LOANS TO RELATED PARTIES**

SCSU's initial investment in SCSU Restaurant Inc. included \$100 for 100 common shares together with advances to fund its operations.

SCSU Restaurants Inc. continues to be in a deficit position. Accordingly, the value of the investment has been impaired to reflect management's estimate of the net amount that will be recovered within ten years.

	2021	2020
Advances to SCSU Restaurants Inc.	377,307	373,307
Impairment allowance	(203,507)	(203,507)
Accumulated net income (loss)	<u>40,437</u>	<u>(89,806)</u>
Net investment in SCSU Restaurants Inc.	<u>\$ 214,237</u>	<u>\$ 79,994</u>

**6. RECOVERY OF STUDENT CENTRE CONTRIBUTIONS**

On December 1, 2011, the SCSU contributed \$817,002 towards the Student Centre's repairs and renovations. These repairs and renovations include the Dentistry office, which has entered into an agreement with SCSU on July 31, 2017 to reimburse \$100,000 over the course of the next 10 years. This is to be repayable in equal monthly instalments of \$833 starting August 1, 2017. The balance remaining at April 30, 2021 is \$62,500 (2020 - \$74,167).

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**7. PROPERTY AND EQUIPMENT**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2021</u>	<u>2020</u>
Computers	\$ 31,471	\$ 11,402	\$ 20,069	\$ 4,500
Equipment and furniture	<u>34,764</u>	<u>19,444</u>	<u>15,320</u>	<u>16,065</u>
	<u>\$ 66,235</u>	<u>\$ 30,846</u>	<u>\$ 35,389</u>	<u>\$ 20,565</u>

**8. CANADA EMERGENCY BUSINESS ACCOUNT**

	2021	2020
\$60,000 Interest free loan payable to the Government of Canada, received as part of COVID-19 relief efforts. Repayment in full before December 31, 2022 will result in loan forgiveness of \$20,000 in 2021. Unpaid loan balance at December 31, 2022 will convert into a three year term loan bearing interest at 5% per annum. It is the intention of the company to repay the loan in 2022 so the grant has been recognized as income in the year.	<u>\$ 40,000</u>	<u>\$ -</u>

**9. OPERATING SUBSIDY**

	2021	2020
U of T Scarborough operating subsidy received	\$ 127,500	\$ 127,500
Operating subsidy paid to SCSU Restaurants Inc.	<u>127,500</u>	<u>127,500</u>
Net amount	<u>\$ -</u>	<u>\$ -</u>

The operating subsidy is received from the University. These funds are used to offset the costs of operating Rex's Den. This subsidy is not student fees, and is passed directly through to the restaurant.

**10. TTC METROPASSES AND FARES**

	2021	2020
TTC Metropass and fare sales	\$ -	\$ 7,269
Cost of TTC Metropasses and fares sold	<u>-</u>	<u>7,093</u>
Net profit (loss)	<u>\$ -</u>	<u>\$ 176</u>

The net profit realized is primarily due to commissions received from the sale of TTC on tokens, day passes and VIP passes. Losses are due to the restocking fee charged by TTC on the return of unsold Metropasses, which exceeded commissions in the current year. Post-secondary passes do not generate a profit as they are sold to students at cost. The sale of TTC metropasses was discontinued on December 31, 2018 and the sale of TTC tokens was discontinued as of November 30, 2019. As a result SCSU will only be generating marginal revenue from TTC sales in the future. No passes were sold during the 2021 fiscal year due to COVID-19.

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**11. GOVERNMENT ASSISTANCE**

As part of the Government of Canada's COVID-19 relief efforts for Canadian businesses, the Company received assistance in the form of subsidies related to payroll costs. During the year, the company received \$389,629, under the Canada Emergency Wage Subsidy program. This assistance was recorded in the statement of operations as reduction of wages and benefits expense.

The Company also received received assistance as part of the Canada Emergency Commercial Rent Assistance program. As a condition of receiving the government assistance, the Co-tenancy reduced the monthly rent recovered by 25% for 1 tenant for the period from April to September 2020. The reduction to rent was \$78,936. This assistance was netted with the related income accounts in the statement of operations.

**12. FINANCIAL INSTRUMENTS - RISKS AND UNCERTAINTIES**

SCSU regularly evaluates and manages the principal risks assumed with its financial instruments. The risks that arise from transacting in financial instruments include credit risk, liquidity risk, interest rate risk, market risk, and foreign currency risk. The following analysis provides a measure of the SCSU's risk exposure and concentrations. There are no significant changes in the risk exposures from the prior period.

Credit Risk

Credit risk is the risk that one party to a financial asset will cause a financial loss for SCSU by failing to discharge and obligation. SCSU provides credit to its customers in the normal course of operations. The financial asset with credit risk exposure is accounts receivable since failure of any of these parties to fulfil their obligations could result in financial losses for the company. Management assesses, on a continual basis, the probable losses on the receivables and sets up a provision for losses based on the estimated realizable value based on prior experience. SCSU is also exposed to a concentration of risk in that all of its cash is held with financial institutions and the balances held are in excess of Canadian Insurance Corporation (CDIC) limits.

Liquidity Risk

Liquidity risk represents the risk that SCSU could encounter difficulty in meeting obligations associated with its financial liabilities. SCSU is exposed to this risk mainly in respect to its accounts payable and other amounts owing. SCSU meets its liquidity requirements by preparing and monitoring forecasts of cash flows from operations, anticipating investing activities, and holding assets that can be readily converted into cash.

At the year end, SCSU is not exposed to any significant credit risk, interest rate risk, market risk or foreign currency risk.

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**13. SUBSEQUENT EVENT**

Subsequent to April 30, 2021, countries around the world have been affected by the COVID-19 virus, which was declared a pandemic by the World Health Organization on March 11, 2020. This pandemic has placed restrictive boundaries on how businesses can operate, requiring social distancing and other measures. While the Union continues to operate on a basis as similar as possible as in the past, it is unclear what impact this pandemic will have on business going forward. As such, the impact of this event has not been reflected in the financial statements.